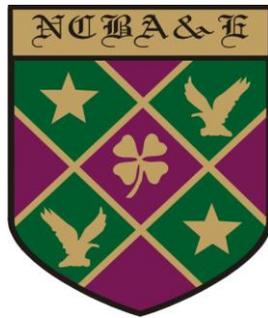


*National College of Business
Administration and Economics
Lahore*



**INCONSISTENT CSR STRATEGIES AND
MIFFED EMPLOYEES: A MULTILEVEL
SERIAL MECHANISM TO EXPLAIN
CORPORATE SOCIAL PERFORMANCE**

BY

GULNAZ SHAHZADI

**DOCTOR OF PHILOSOPHY
IN
BUSINESS ADMINISTRATION**

FEBRUARY, 2022

NATIONAL COLLEGE OF BUSINESS ADMINISTRATION AND ECONOMICS

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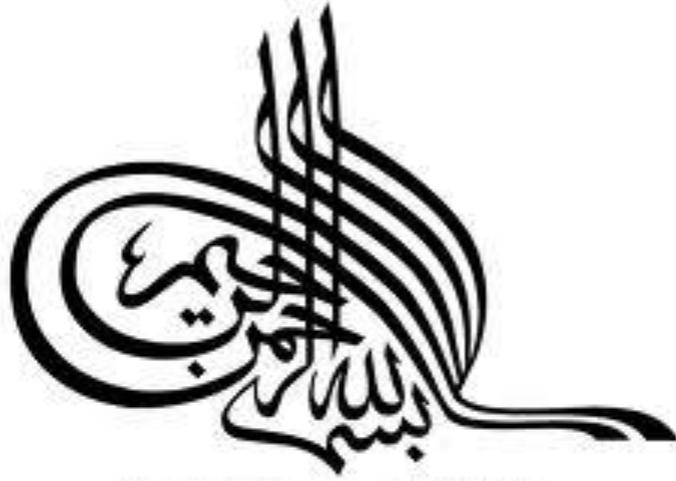
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**A dissertation submitted to
School of Business Administration**

**In Partial Fulfillment of the
Requirements for the Degree of**

**DOCTOR OF PHILOSOPHY
IN
BUSINESS ADMINISTRATION**

FEBRUARY, 2022



*In the name of ALLAH,
The Most Beneficent,
The Most Merciful,*

AUTHOR'S DECLARATION

I, **Gulnaz Shahzadi** hereby state that my PhD thesis titled "**Inconsistent CSR Strategies and Miffed Employees: A Multilevel Serial Mechanism to Explain Corporate Social Performance**" is my own work and has not been submitted previously by me for taking any degree from this university, **National College of Business Administration and Economics, (NCBA&E), Lahore** or anywhere else in the country/world.

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I solemnly declare that research work presented in the thesis titled "**Inconsistent CSR Strategies and Miffed Employees: A Multilevel Serial Mechanism to Explain Corporate Social Performance**" is solely my research work with no significant contribution from any other person. Small contribution/help whenever taken has been duly acknowledged and that complete thesis has been written by me.

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This is to certify that research work presented in the thesis, entitled "**Inconsistent CSR Strategies and Miffed Employees: A Multilevel Serial Mechanism to Explain Corporate Social Performance**" was conducted by **Gulnaz Shahzadi** under the supervision of **Dr. Faisal Qadeer**.

No part of this thesis has been submitted anywhere else for any other degree. This thesis is submitted to the **School of Business Administration**, in partial fulfillment of requirements for the degree of requirements for the degree of Doctor of Philosophy in the field of **Business Administration**, School of Business Administration, National College of Business Administration and Economics, Lahore.

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DEDICATION

Maa and Baba,

I am dedicating this dissertation to you. You are extraordinary because you took the step to educate your daughters when people in the entire surroundings were skeptical. You did not quit when you were suggested. You faced the wind and kept me under your protective wings. No doubt, your love is unconditional, unbiased, and beyond the fault in our star.

Maa, specifically, you know me better than anyone else. Your trust in me makes me feel precious. Indeed, you!

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SUMMARY

Corporate social responsibility (CSR) is 'context-specific organizational actions and policies that consider stakeholders' expectations and the triple bottom line of economic, social, and environmental performance' (Aguinis 2011, p. 855). The impact of CSR on employee's behavior has been a central topic of interest for management scholars and practitioners for the last decade. According to systematic review research, employees who positively perceive their organizations' CSR have greater levels of positive job attitudes, performance-oriented behaviors, and cognitions related to their employment relationship (Gond et al., 2017; Jones et al., 2019). However, most of this CSR research assumes that CSR is always genuine/substantive and positively perceived by employees. On the other hand, organizations may showcase their efforts by primarily doing symbolic CSR. If a company engages in symbolic CSR rather than substantive CSR, we call this type of strategy "green-washing" or "decoupling" (Walker & Wan, 2012). CSR decoupling might entail seeming irrationalities or perceived incompatibilities that might lead to unanticipated, adverse stakeholder reactions to CSR; they are still *understudied* at the micro-level of study. Therefore, this study investigated why and under what circumstances symbolic CSR does not pay off.

Based on the balance theory, this study proposes that when employees perceive organizations' involvement in symbolic CSR rather than substantive CSR (decoupling), the triadic relationship (organization, employees, CSR) becomes imbalanced because of negative relationship in triad actors. Tension and feelings of unpleasantness due to imbalance may cause high cynicism in employees. To restore the balanced state, the cynical employees will change their behavior towards CSR and show less CSR engagement, leading to low corporate social performance. Further, the study proposed that tolerance for the inconsistency depends on individual differences, i.e., communal value and collectivist/individualist orientation. We developed a multilevel model to investigate the impact of CSR decoupling on corporate social performance through serial mediation of employees' cynicism, employees' CSR engagement, boundary conditions of communal values, and collectivist/individualist orientation.

The directionality of these relationships is empirically investigated by a time-lagged research design from 82 diversified organizations from different sectors and industry. Following positivism philosophy, this study adopted quantitative methodology with a hypothetico-deductive approach to theory development. Primary and secondary data were collected as the study involved micro and macro-level variables. The primary data is collected from employees

through two self-administrated surveys are conducted against each variable with the temporal separation in a non-contrived setting with minimal researcher interference. Secondary data is collected from the annual reports to measure corporate social performance, i.e., firm-level variable.

That collected data is analyzed using SPSS and MPlus. The study finds that perceived CSR decoupling negatively impacts the firms' social performance through serial mediation of employees' cynicism and CSR engagement. Moreover, the study finds that employees' communal value moderates this indirect path. Finally, the boundary condition of individualist/collectivist cultural orientation is examined on CSR decoupling and corporate social performance. The study finds that when employees perceive CSR strategies as more symbolic, they consider their organization as dishonest, and consequently, their engagement in CSR activities is diminished. Further, their decreased CSR engagement becomes harmful to a firm's social performance.

The current study yields significant new findings that have imperative implications for academicians and CSR practitioners. It is recommended that organizations should act as "balanced engagers" in tackling various stakeholders' expectations while embracing the role of Silent Saints in CSR. Even if skepticism towards CSR activities increases, the organizations must be more open to their stakeholders to make them effective corporate regulators. Thus, they necessitate more transparent CSR policy design and implementation. Future research on the differential impact of various CSR types should adopt a similar perspective and further examine CSR's underlying mechanisms and boundary conditions of perceived decoupling and employee-level outcomes.

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CHAPTER 1

INTRODUCTION

1.1 PROBLEM STATEMENT AND AIMS

The impact of CSR on employees behavior has been a central topic of interest for management scholars and practitioners for the last decade. According to systematic review research, employees who positively perceive their organizations' CSR have greater levels of positive job attitudes, performance-oriented behaviors, and cognitions related to their employment relationship (Jones, 2019; Gonds, 2017). However, when almost all organizational behavior scholars praise how well corporate social responsibility (CSR) pays off at the employees' level, in a similar research domain, a study of the world's 100 largest corporations found that CSR activities were largely superficial greenwashing (Kramer et al., 2019). Instead, most of the micro-CSR research assumes that organizations' CSR is genuine/substantive, so CSR induces positive behaviors and suppresses negative behaviors in employees. On the other hand, organizations may showcase their efforts by primarily doing symbolic CSR and performed primarily for reputation and profit enhancement motives. If a company engages in symbolic CSR rather than substantive CSR and is not genuinely aimed at supporting the common good, this type of strategy is called "green-washing" or "decoupling" (Walker & Wan, 2012).

CSR decoupling might entail seeming irrationalities or perceived incompatibilities that might lead to unanticipated, adverse stakeholder reactions to CSR; they are still understudied at the micro-level of study (Willness et al., 2020). Furthermore, CSR decoupling is detrimental to the stakeholder response over time (Parguel et al., 2011). However, how employees experience organizations' symbolic use of CSR has been largely ignored. The most valuable question in the micro-CSR research umbrella is not how CSR pays back but *why and under what circumstances the symbolic use of CSR will not pay off*. Therefore, this study investigated why and under what circumstances CSR does not pay off.

The involvement of organizations in symbolic CSR rather than substantive CSR (decoupling) to create a sense of socially responsible organization cannot be hidden (Leonidou & Skarmeas, 2017). The employees are the foremost stakeholders who can identify the decoupling and the deceptive motives behind the organization's CSR initiatives. They can compare their day-to-day working experience with the organization's appearance in the public

media. The employees tend to assess and judge the motivation behind CSR activities and afterward decide their reactions toward their organization (Gond et al., 2010; Rupp et al., 2006). Accordingly, this study argues that perceived *decoupling in CSR* strategies evokes the imprints of double standard and lack of integrity in the employees' minds which may cause employee *cynicism* about organizations CSR actions. In response to the cynicism aroused, the employee may show less *CSR engagement*, ultimately leading to poor *corporate social performance* (CSP). This notion is supported by "balance theory" (Heider, 1958), which suggests that an imbalance state in any triadic relationship may cause systematic tension. Thus, one of the involved parties would change their behavior toward the third party to fulfill the inherent need for balance in the system. Further, balance theory suggests that individual differences determine the tolerance for inconsistency. Accordingly, the study proposed that *communal values* and *collectivist/individualistic orientation* moderate decoupling in CSR on employees' behavior.

In summary, to fully explore when CSR does not pay back, the current study comes up with a comprehensive, multilevel, serially mediated moderation model. The study aims to investigate a) the CSR's decoupling effect on CSP (macro) via both employee's cynicism, engagement (i.e., micro), and b) the moderation of communal values and individualistic/ collectivist orientation on this mechanism.

1.2 STUDY BACKGROUND

CSR has turned into standard practice, and relatively every organization incorporates CSR in its annual planning. CSR is defined as 'context-specific organizational actions and policies that consider stakeholders' expectations and the triple bottom line of economic, social and environmental performance' (Aguinis, 2011, p. 855). Early CSR research mainly focused on institutional and firm-level analysis to understand the benefits of CSR for corporate reputation and financial performance (Aguinis & Glavas, 2012; Duarte, 2010). However, with the rise of a behavioral perspective of CSR in the last decade, both empirical and conceptual research has expanded (Closon et al., 2015; Duarte et al., 2014; Gond et al., 2017; Ng et al., 2019). This behavioral perspective of CSR is particularly employees-centric and labeled as "micro-CSR" (Rupp & Mallory, 2015). It mainly emphasizes how and when employees perceive CSR differently, which induces positive outcomes for the organization, employees, and other stakeholders (Aguinis & Glavas, 2019).

This shift towards micro-CSR began a decade ago after Aguinis and Glavas (2012) conducted a multilevel review on CSR. Only 4% of the articles

addressed CSR at individual level analysis from the publications in the top 17 management and organization journals (Aguinis & Glavas, 2012). They established that most CSR research at the macro-level ignores CSR's multilevel nature. They further revealed that only a few studies investigate the underlying mechanisms of CSR and individuals' behaviors in organizations. This review is further epitomized by another review study by Rupp and Mallory (2015). Within a few years, micro CSR research on the micro-level flourished, and extensive research was conducted in response to this call (Jones et al., 2019).

This line of inquiry yielded new insights into the employees' reaction towards CSR and widely evidence that CSR perceptions have a significant positive impact on employees' workplace attitudes and behaviors (Glavas, 2016; Gond et al., 2017; Jones et al., 2019; Rupp & Mallory, 2015). For instance, CSR positively impacts employees' behavior, e.g., organizational citizenship behavior (Hansen et al., 2011; Rupp, Shao, et al., 2013), in-role performance (Jones, 2010), job pursuit intentions (Gully et al., 2013; Rupp, Shao, et al., 2013), and employees' retention (Jones, 2010). Further, CSR has a positive impact on employees attitude, e.g., employee engagement (Caligiuri et al., 2013; Rupp, Skarlicki, et al., 2013), employees' involvement (Glavas & Piderit, 2009), and job satisfaction (De Roeck et al., 2014; Dhanesh, 2014). Moreover, it is found that CSR improves identity tied with the employer, e.g., organizational identification (John et al., 2019), organizational commitment (Hofman & Newman, 2014), organizational attraction (Backhaus et al., 2002; Caligiuri et al., 2013).

While the praise for the brighter side of CSR is in the air, in a parallel universe, few scholars are showing the "dark side of CSR." A study of the world's 100 largest corporations found that CSR activities were superficial greenwashing (Kramer et al., 2019). It was also found that organizations already involved in CSR were more likely to get involved in corporate social irresponsibility later. Also, the CEOs who presented themselves as moral individuals were more likely to be associated with this positive relation between CSR and subsequent irresponsibility (Ormiston & Wong, 2013). The researchers observe that the organizations invest in CSR and use it deceptively in "greenwashing" to create a sense of socially responsible firm to enjoy its benefits (Brammer et al., 2015; Donia et al., 2017; Leonidou & Skarmeas, 2017).

The CSR decoupling and symbolic CSR are detrimental to the stakeholder response over time (Parguel et al., 2011). Still, most of the micro-CSR research assumes that CSR is genuine/substantive and induces positive behaviors and suppresses negative behaviors in employees. However, CSR scholars have overlooked how employees experience CSR decoupling and symbolic CSR.

Therefore, this study investigated why and when CSR decoupling will negatively affect employees' attitudes and behaviors.

A very few micro-level CSR studies examine the negative consequences - that sometimes occur - for choosing or implementing CSR initiatives. For example, Scheidler et al. (2019) reported that when organizations are more involved in external CSR than internal CSR, such inconsistency leads to high emotional exhaustion, intent to quit, and employee turnover. Another conceptual study suggested that peripheral CSR, the dark side of CSR, can induce negative employees' level outcomes (Aguinis et al., 2020; Gatti et al., 2019). Finally, according to another study, inconsistent social purpose assertions may raise doubt in stakeholders' minds about the organizations' commitment or honesty towards a social purpose (Thiel et al., 2021). The studies mentioned above provide the rationale that when employees perceive inconsistency, decoupling, or greenwashing in an organization's CSR strategies, they become skeptical (de Jong & van der Meer, 2017). Very few studies examined the most practical concern when and under what circumstances CSR does not pay; therefore, further research is required to understand the multifaced nature of CSR. This gap in micro-CSR research limits the incentive and ability of managers to respond to employees confidently when formulating and implementing CSR-related policies (Morgeson et al., 2013). Nevertheless, conducting this valuable and impactful research can be difficult, remarkably, when trying to make sense of CSR research's vast and diverse body.

Substantive CSR (cause-serving) is "perceived to be other-serving and genuinely aimed at supporting the common good" (Donia et al., 2017). In contrast, *symbolic CSR* (self-serving) is "perceived as self-serving and performed primarily for reputation and profit enhancement motives" (Donia et al., 2017). So, when employees perceive that organizations are involved more in symbolic CSR than substantive CSR (CSR decoupling) to create a sense of socially responsible organization (Leonidou & Skarmeas, 2017), they, being the foremost stakeholders, can identify the decoupling in CSR strategies and the deceptive motives behind the organization's CSR initiatives. The studies addressing the dark side of CSR argue that employees are not only concerned with the quantity of CSR performed but also the inspiration of CSR commitment. Due to this dual check on CSR initiatives, micro-CSR research is advancing towards investigating the impacts of decoupling on employees' attitudes and behaviors. To fully understand when and why CSR is likely to lead to adverse outcomes on employees, there is a strong need *to examine the effects of CSR decoupling on employees' attitudes and behaviors.*

Many scholars argue that the majority of the employee-focused CSR research is at a single level, while multilevel studies are required to illustrate

ways in which changes in firm-level relationships is justified by micro-level processes, for instance, between CSR strategies and CSP (Glavas, 2016; Gond et al., 2017; Jones et al., 2019). This study bridges the gap between the micro and macro-level of analysis (Aguinis et al., 2011; Hitt et al., 2007). Since CSR is a macro-level term incorporating corporate policy and processes, we took a multilevel approach to research it. On the other hand, individuals shape CSR and are affected by a company's CSR policies and activities (Aguinis et al., 2011; Rupp, Skarlicki, et al., 2013). The study explains *when and how symbolic use of CSR impacts employees' behavior* (i.e., *top-down processes*), as well as how employees' behavior (employee CSR engagement) towards CSR affects CSP (i.e., *bottom-up process*).

The researcher proposes that employees perceive a double standard and lack of integrity when they invest more in symbolic CSR than substantive CSR. Thus, the incongruent CSR investment level refers to "decoupling." Due to this impression, employees' cynicism is evoked, resulting from the conviction that the organization lacks moral integrity and acts with double standards. *Employee cynicism* is defined as a negative attitude toward the employer in terms of three dimensions, belief, affect, and behavior: (1) a belief that the organization lacks integrity; (2) negative affect toward the organization; and (3) tendencies to disparaging and critical behaviors toward the organization that are consistent with these beliefs and effect.

Cynical employees believe that their organization lacks principles of fairness and integrity and induces negative feelings about their organization that lead to behavioral modification toward CSR activities of organizations (e.g., employees' engagement in CSR activities). Heider's (1958) balance theory also supports this expectation that decoupling may likely induce cynicism. As per Heider (1958), there is an inherent requirement for balance inside the system inside any triadic relationship. The system tends to be imbalanced if two parties differ in their demeanors toward the third person/object. The imbalance causes fundamental strain, and one of the involved parties would tend to change to push toward an adjusted state in the system.

In this case, organizations' CSR decoupling strategies signal employees that their company behaves hypocritically and lacks moral integrity. Consequently, employees as a party bear cognitive dissonance. When they realize that their organization invests more in symbolic CSR, they might perceive it as greenwashing. As a result, employees' cynicism might increase. Further, this study suggests that it may impact employee CSR engagement in response to the cynicism aroused. Because the organization that does symbolic CSR activities makes employees feel that what they do has no importance and does purely for the economic aspects and will show less CSR engagement. CSR

engagement refers to "the degree to which employees commit themselves in the pursuit of objectives of the CSR initiative" (Opoku-Dakwa et al., 2018). This expectation is also supported by balance theory. It suggests that in an imbalanced state of a triadic relationship, one of the involved parties will change its behavior toward the third party to fulfill the inherent need for balance in the system. Therefore, due to the employees' less CSR engagement, the organization may bear poor CSP.

It is a common assumption that every individual does not feel the same way. Balance theory also argues that individual differences would determine inconsistency tolerance. Therefore, we expect individual factors to strengthen or weaken the relationship between CSR decoupling and employee cynicism. Here, for instance, the impact of CSR decoupling on CSP through serial mediation of cynicism and engagement might be less intense in those individuals who desire to protect human rights and wish for the wellbeing of human beings (high communal values and high collectivist). Employees with high communal value and collectivist orientation have a strong desire for community wellbeing and agree that individual sacrifices are essential to benefit a larger community (Triandis et al., 1990). The study proposes that employee response towards CSR decoupling might differ for the employees who prioritize group interests over their own. These questions are significant to address as employees' attributions while translating their reactions to the organization's CSR activities may give vital information to implement CSR in an organization effectively.

1.2.1 Research Gaps

Most of the prior micro-level CSR research explores CSR outcomes based on the assumption that organizations are involved in substantive CSR (Jones et al., 2019; Willness et al., 2020). While recently, it has been reported that CSR activities are largely superficial greenwashing (Kramer et al., 2019). Surprisingly, scholars generally ignore work-related attitudes and behaviors of employees impacted by symbolic CSR and CSR decoupling. Although few scholars highlighted the dark side of CSR theoretically, there is a lack of empirical research investigating the disadvantages of CSR's symbolic use at the employees' level. The micro-CSR field and organizational behavior are ripe for more empirical research to examine the impact of decoupling on employees' attitudes and behaviors.

Further, most employees' focused CSR studies are conducted at the micro-level. Therefore, the scholars warrant multilevel studies to understand the inherently multilevel nature of CSR (Glavas, 2016; Gond et al., 2017; Jones et

al., 2019). However, very few studies attempted to connect the macro-level process with micro and vice versa. Therefore, this study presented a multilevel model to fully understand how CSR impacts employees' behavior (i.e., top-bottom processes), as well as how employees' behavior (employee CSR engagement) towards CSR impacts CSP (i.e., bottom-top process). This line of research is worthy and vital in organizational behavior for organizations' effective formulation and implementation of CSR strategies.

1.2.2 Purpose and Objectives of the Study

Although the micro-CSR research flourished in the last decade, the employees' response towards CSR decoupling remains unknown. The study's primary purpose is to investigate the impact of the symbolic use of CSR on employees' attitudes and behaviors and CSP. Scholar aims to explore the underlying mechanism and boundary condition of the effect of CSR decoupling on CSP. More specifically, this study proposes that the more symbolic use of CSR will arouse employees' cynicism, later impacting their CSR engagement and CSP. Further, the study determines how communal values and individualistic/ collectivist orientation moderate CSR decoupling and CSP relationship. Based on the above discussion and thesis endeavours to address, by using the balance theory, the following research objectives:

- ✓ To empirically test the impact of CSR decoupling strategies on CSP through serial mediation of employees' cynicism and CSR engagement.
- ✓ To elucidate the moderating roles of employees' communal value on the serial mediated path between CSR decoupling-CSP.
- ✓ To examine the moderating roles of employees' collectivist/ individualistic orientation on the serial mediated path between CSR decoupling-CSP.

1.2.3 Research Question

As we evident previously, organizations are involved in the symbolic use of CSR. Still, employee micro-level dynamics in such situations have not been investigated earlier. Moreover, employees' reactions towards when an organization invests more symbolic CSR is largely ignored. Therefore, the study's primary research question is: *how and when perceived CSR decoupling influence CSP through employees' work-related attitudes and behaviors?* The current study used balance theory to answer these questions. It proposes that decoupling in CSR strategies evokes the imprints of double standard and lack of

integrity in the employees' minds which may cause employee cynicism about organizations CSR actions. In response to the cynicism aroused, the employee may show less CSR engagement, ultimately leading to poor CSP. The more significant research questions may be further divided into the following answerable sub-questions:

- ✓ Does perceived CSR decoupling provoke employees' cynicism?
- ✓ Does the negative perception of the CSR decoupling motivate employees to withdraw their CSR engagement?
- ✓ What role does employee CSR engagement play in the success or failure of CSP?
- ✓ When do individual differences shape employees' CSR decoupling-CSP mechanism?

1.3 THEORETICAL FRAMEWORK

The current study uses the balance theory framework, which deals with the perception of individuals about the relationship between her/himself, another individual, and a topic, object, issue, value, or attitude in a triadic relationship. A balance or consistent state is always an inherent need for any triadic relationship. As per Heider (1958), a triad is balanced if all relationships are positive, or one is positive, and two are negative (e.g., two individuals have a negative feeling toward an object, but they like each other), and triads' elements remain stable and pleasant over the time. On the other hand, a triad is in an imbalance state when the relationships of this structure are negative (e.g., an individual has a negative feeling about an object, but his/her friend it. Heider (1958) assumed that an individual desires a balanced state over an imbalanced one. The imbalance state outcomes in unpleasant feelings, tension, and anxiety. A balanced state can be restored over an imbalanced state in three ways; (1) by changing the attitude toward the other person or object; (2) by distorting the reality and (3) by accepting two different realities in different compartments of mind to save the relationship (Heider, 1958).

Similarly, in our case, both employees and organizations may have a negative or positive attitude toward a specific business activity or policy (i.e., CSR decoupling strategy). This inconsistency in the triad will cause disturbance and anxiety (i.e., increased employees' cynicism). Consequently, the employee will take action (i.e., a decreased CSR engagement). Further, balance theory suggests that individual differences would determine inconsistency tolerance. Therefore, we argue that the individual factors (communal value and collectivist/individualist orientation) might strengthen or weaken the

relationship between CSR decoupling and employee cynicism. This spillover continues to CSR engagement and CSP.

Based on the theoretical arguments and suggested variables, we develop a theoretical framework (Figure 1) of how CSR decoupling impacts CSP to exhibit the underlying mechanism and boundary conditions. This research moves beyond the typical inquiry of the positive effects of CSR and employee behaviors; instead, we develop a multilevel model to address the impact of the decoupling on both employees and the organization. The starting point of the framework is perceived CSR decoupling, which arises when employees perceive that their organization is investing more symbolic CSR than substantive. It is proposed that perceived decoupling will impact the employees' cynicism and subsequently employees' CSR engagement, ultimately leading to poor/good CSP. It also exhibits that communal value and collectivist/individualist orientation might positively affect the serial mediation path between CSR decoupling and CSR via employees' cynicism and CSR engagement.

The framework (Figure 1) links the relevant variables together, labels CSR decoupling as the independent variable, CSP as the dependent variable, organizational employees' cynicism and CSR engagement as multi-mediators, and communal value, collectivist/individualist orientation as moderating variables.

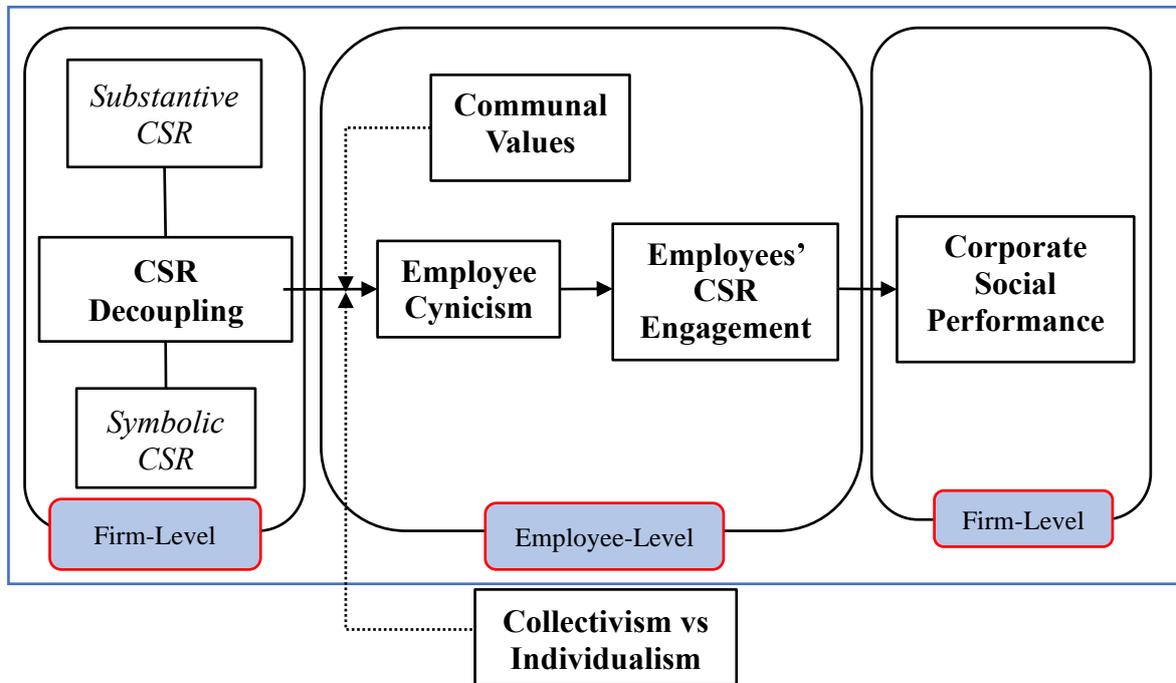


Figure 1: Theoretical Framework

1.4 TOPIC EFFECTIVITY EXPECTED CONTRIBUTIONS

The majority of CSR research reports that CSR is linked with positive workplace outcomes, and it is often reluctant to talk about the dark side of CSR. Therefore, it is more challenging to study the way employees experience symbolic use of CSR, as it might lead to new insights on the nuances of how CSR structure (symbolic versus substantive) influences employees' level outcomes. However, carrying out this type of impactful research can be challenging when making sense of CSR work's vast and diverse body. This study attempts to take up this challenge; thus, our topic is effective owing to its *significance* in CSR and organizational behavior.

Until now, most employee-level CSR studies examined the impact of positively perceived CSR on employees' reactions. However, CSR cannot always be considered as genuine then it is not possible that it is always perceived positively. Therefore, this study took the opposite stance and focused on the emerging conversation to examine how negatively perceived CSR will impact workplace behaviors. To get a clear picture of how employees perceive and react to CSR policies is the key determinant of how CSR is being and their success or lack thereof. The line of thinking followed by this study offers insights regarding these issues by embracing a *novel* perspective on micro-CSR.

The *scope* of the study is broader because it presents a holistic framework that discusses CSR's multilevel nature and shows how macro-level variables impact micro-level variables that affect macro-level. By considering both employee and firm-level variables, scholars attempt to bridge the much-lamented micro-macro research gap (Aguinis & Glavas, 2012; Andersson et al., 2013; Ren et al., 2018). In addition, the current study investigates the different factors of employee resistance to CSR. Further, our research embraces that employee perceptions of CSR vary due to individual differences such as communal values, collectivist, and individualist orientation (Aguinis & Glavas, 2019).

This study will enable managers and organizations to see the realistic preview of their CSR programs in a new light. The results will urge them to find *actionable* solutions to the flaws in their existing CSR practices and develop new programs. Managers need to understand the adverse effects of their symbolic CSR because it may deteriorate the entire essence of CSR benefits in the long run. The penetration of CSR in the company's vision and mission statements and its strategies can help them achieve the desired positive outcomes. The study finding will provide a vital caution to managers seeking to implement CSR for the better corporate image or public relations.

Regardless of the massive employees' level research on CSR, various significant questions relating to the negative impact of CSR on employees' behavior are still unanswered (Edwards & Kudret, 2017; Glavas, 2016; Vlachos et al., 2017; Wang et al., 2016). This study advances the limited body of knowledge on the *consequences of decoupling* on both employees and firm-level. It expands the current knowledge on employee-level CSR research. It presents a *multilevel model* with *multisource* and time-lagged data to explain how CSR impacts the micro-level and describes the variability in firm-level variables. This investigation will add to the much-demanded knowledge in multilevel CSR research. It will also enhance the understanding of the *antecedents of poor CSP*. The study also contributes to CSR phenomena by understanding the *contingencies* of the CSR-decoupling-CSP process. According to the author's best knowledge, the *balance theory* has not been used in micro-CSR research; thus, the study contributes to the balance theory by testing its assumptions in the CSR domain. It contributes explicitly to the research about the *tolerance of inconsistency*. The study aims to enhance the understanding of academicians and practitioners understanding of the complicated and multifaceted CSR phenomena.

1.5 OVERVIEW OF THE RESEARCH DESIGN

The research philosophy of our design is *positivism*. Following this philosophy, this study proposes a quantitative methodology with a hypothetico-deductive approach to theory development. The purpose of the study is causal explanatory as it concerns what and how on variable change in other variables. In terms of crystallization, it is a formal study as the primary purpose of the research is to test the hypotheses posed. The quantitative methodology is monomethod as the study adopted a survey strategy to collect primary data for the study variable. The study involved both micro and macro-level variables. The primary data is collected from employees through a survey strategy to measure micro-level variables. Secondary data is collected from the annual reports to measure firm-level variables. Therefore, the study's unit of analysis is both employees and firms. A multistage sampling process is followed to select the study sample.

Further, it is a communication study as we use both drops off and online method to communicate questionnaires to the respondents of selected firms. Two self-administrated are conducted from employees against each variable with the temporal separation that means regarding time horizon, and the study is cross-sectional. The data is collected through structured questionnaires in a non-contrived setting with minimal interference from the researcher.

1.6 DEFINITIONS OF KEY TERMS

1.6.1 Corporate Social Responsibility

CSR is referred to the "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis, 2011). We adopted this CSR definition to prevent any misunderstanding and also because many micro-level studies also followed the same definition in their research (Aguinis & Glavas, 2019; Hejjas et al., 2019; Shen & Benson, 2016).

1.6.2 CSR Decoupling

In this study, CSR decoupling is defined as Perceived incongruent levels of substantive CSR and symbolic CSR in organizations, i.e., the organization is involved more in symbolic CSR (Scheidler et al., 2019). The organizations can include both types of CSR, i.e., symbolic vs. substantive. The two extreme ends of symbolic and practical CSR have several values between them. Some organizations may be at a level similar to symbolic CSR, while some may be more inclined towards substantive CSR. Although organizations balance these two ends, there might be a discrepancy, e.g., organizations more involved in symbolic CSR or organizations more involved in substantive. Substantive CSR is "perceived to be other-serving and genuinely aimed at supporting the common good" (Donia et al., 2017). A constructive and meaningful contribution of organizations to society is involved in Substantive CSR. Symbolic CSR is "perceived as self-serving and performed primarily for reputation and profit enhancement motives" Organizations use symbolic CSR to prove themselves to be socially accountable for obtaining CSR benefits, e.g., good credibility in the eyes of stakeholders (Donia et al., 2017).

1.6.3 Employees' Cynicism

Employee cynicism refers to an attitude composed of three elements: cognitive, affective, and behavioral (Dean J et al., 1998). Cognitive elements lead to the idea that "employing organization lacks integrity, and that organizational practices are based on self-interest and lack fairness, honesty, and sincerity" (Dean J et al., 1998). Emotional reaction to the negative views about the hiring entity is the successful component, e.g., distress, indignation, guilt, annoyance, aggravation, tension, anxiety, dissatisfaction, disappointment,

pessimism, and hopelessness (Dean J et al., 1998). Finally, the behavioral element is displaying any negative or disparaging behavior towards the organization.

1.6.4 Employees' CSR Engagement

The employees' CSR engagement refers to "the degree to which employees commit themselves in the pursuit of objectives of the CSR initiative" (Opoku-Dakwa et al., 2018). The 'work participation' literature is based on this conceptualization. The CSR engagement of employees is a measure of the engagement of employees in CSR that focuses not only on employees who are involved in CSR but also on how much their CSR involvement represents the self-commitment that will enhance the efficiency of organizational CSR. The successful implementation of organizational CSR programs relies on the dedication and responsiveness of employees to CSR (Collier & Esteban, 2007).

1.6.5 Corporate Social Performance

Corporate social performance is defined as the "idea according to which companies take care of the society and environment, and they must take care of the important stakeholders voluntarily" (Commission of the European Communities, 2001, p.6). In business ethics and business & society studies, CSP is a central construct. It is an extension of CSR theoretical thought (Carroll, 2000; Smith et al., 2013) and translates the capacity of corporations to control their environmental relationships. Moreover, the CSP deals with the actual results of CSR strategies (Chatterji & Toffel, 2010).

1.6.6 Communal Values

Communal values are defined as the "desired final state of human wellbeing" by upholding fundamental human rights and satisfying human needs, e.g., existence, relatedness, growth (Alderfer, 1972). CSR data is collected and filtered through communal beliefs, which can significantly affect the emotions, actions, and attitudes of employees' CSR. In addition, workers with strong cultural standards are more worried about others' wellbeing (Glavas & Kelley, 2014; Grant et al., 2008).

1.6.7 Collectivism vs. Individualism

Employees with individualistic orientation offer greater significance to individual liberty, rights, and self-fulfillment (Hofstede, 2001). They see themselves as independent of their culture or organization and organize their own goals and benefits for their group. In particular, their own mindsets significantly influence their actions than the group's agreed practices and expectations (Triandis, 2001), and their own desires and wellbeing are more important to them than those in the group (Markus & Kitayama, 1991). Employees with a collectivist mentality, on the other hand, see themselves as considerably more dependent on their community and therefore organize groups over themselves (Triandis, 2001). Collectivists agree that it is essential to make individual sacrifices to benefit a larger community (Triandis et al., 1988); they focus more on socially focused goals and are more concerned with the welfare of others (Triandis et al., 1990).

1.7 ORGANIZATION OF THE DISSERTATION

Considering the research goals set out above, this thesis is organized to answer them systematically. After the comprehensive research introduction in Chapter 1, Chapter 2 includes context information on CSR and quickly clarifies why CSR makes good business sense. Following this, the study would primarily concentrate on micro-level CSR and discuss studies centered on CSR employee results and employee involvement in social responsibility to date. Finally, the argument will be made about the underlying theoretical mechanism and the proposed consequences of CSR decoupling strategies.

Chapter 3 outlines the predictive role of decoupling in CSR strategies on employee cynicism, CSR engagement, CSP, and the moderating roles of communal value, collectivist/individualistic orientation. Further, Chapter 3 describes the philosophical approach adopted in this thesis. With balance theory, it's possible to determine why and how decoupling CSR policies affect the firm's behaviors and social performance; thus, it has been utilized for grounding our hypotheses.

Chapter 4 gives an overview of the design of the study. In addition, the research design, samples, data collection procedures, and analysis strategy are outlined. Eventually, the analytical issues will be considered, too, because the thesis approaches CSR from a multilevel perspective. Chapter 5 includes detail of data analysis, including descriptive and inferential statistics. The analytical approach is described here in detail, along with the discussion on results. An ancillary objective is also to assess the directionality of the relationship proposed

in the hypotheses section, so hypotheses testing results are provided in this chapter in detail.

The thesis will incubate the discussion in Chapter 6, which seeks to compile the research results and establish a coherent analysis, detailing theoretical contributions, theoretical and managerial consequences, future research directions, and shortcomings of the research. Finally, the study will end with a definitive summary of the whole thesis in this chapter.

CHAPTER 2

LITERATURE REVIEW- KEY CONCEPTS

2.1 CORPORATE SOCIAL RESPONSIBILITY

2.1.1 Brief Historical Overview

There is a long history behind CSR development as a definitional concept that can be traced back to the 1930s, when the social responsibility of private organizations was being discussed worldwide. However, in 1953, Bowen provided the first academic definition of CSR and explained that it is the responsibility of business executives to make decisions according to societal values. Later, in the 1960s, the CSR scholars presented another understanding of CSR. They acknowledged the significance of the relationship between society and organizations. Yet, this point of view stayed constrained to employees' satisfaction, social welfare of society, and its main focus was generating profit for organizations (Davis, 1960; Frederick, 1960; Walton, 1967).

In the 1970s, the awareness of human and environmental rights was the burning concern, and this social momentum prompted higher social expectations towards business organizations. Subsequently, based on the idea that social connection between society and business was advancing, Committee for Economic Development (1971) presented another rationale that the social responsibility of the private sector was broader than ever before. As an outcome, CSR became progressively famous during the 1970s. However, it stayed optional and constrained to focus on other facets like pollution, waste management, and labour and human rights. Due to its increasing popularity, there is a rapid increase in unrestricted CSR utilization under various settings. Before the decade was over, the concept got hazy and implied different meanings for everybody.

Later Carroll (1979) provided the first unified definition of CSR, known as the "Pyramid of CSR." Finally, Carroll (1991) set explicit expectations and responsibilities (discretionary, economic, ethical, and legal) upon organizations and comprehended organizations' social and economic objectives as an indispensable part of a business structure rather than an incompatible aspect. During the 1980s, scholars primarily focused on CSR operationalization, and in the early 1990s, they presented another understanding of CSR as a decision-making procedure (Jones, 1980).

Scholars also proposed various frameworks and models for CSR implementation (Cochran & Wood, 1984; Strand, 1983; Tuzzolino & Armandi, 1981). In the early 1990s, the international agreement of sustainable development, which focusses on socially responsible corporate behaviors is widely adopted (e.g., formation of World Commission on Environment and Development (1983), Montreal Protocol was adopted by the UN (1987), the formation of the IPCC (1988), formation of the European Environmental Agency (1990) and the UN summit on the Environment and Development and the UNFCCC (1992). The understanding of CSR was changed because of this large-scale adoption, and thus, international companies and organizations accepted CSR as an approach to adjust the opportunities and challenges of that time, and its regulation started spreading worldwide.

Later, it is argued that the strategic utilization of CSR can bring about recognizable and quantifiable value creation as financial advantages for organizations (Burke & Logsdon, 1996), and they put forward an innovative view that started the debate regarding strategic CSR implementation. In the same period, many other alternative concepts of CSR also gained the scholars' attention, such as CSP, stakeholder theory, and corporate citizenship. As these concepts were consistent with the predominant CSR understanding, their use created a susceptibility concerning the definition and boundaries of CSR. Before the decade was over, the concepts lacked clear boundaries and a globally accepted definition (Lantos, 2001).

In 2000, the formation of the United Nations Global Compact and the acceptance of the Millennium Development Goal provided a new dimension to understand CSR. They placed broader responsibilities on organizations, primarily the environment, sustainable development, anti-corruption, and labour and human rights. The European Commission also plays an important role in implementing CSR and considers CSR a pathway to address new business challenges. Consequently, CSR has become a widely recognized concept in the first era of the 21st century.

According to the CSR definition used in the 2000s, it is the job of organizations to be responsive towards the expectations of the society, and they should take strategic decisions to attain sustainability (Husted & Allen, 2007; Porter & Kramer, 2006; Werther Jr & Chandler, 2005). In early 2010, the scholar focused more on the benefits of implementing strategic CSR and suggested that organizations create shared value and improve the organization's competitiveness by implementing strategic CSR holistically.

In this era, 2015 is the most significant year because the 2030 agenda for sustainable development, the Paris agreement, and seventeen sustainable development goals were launched and adopted. These programs present the "shared vision of humanity and a social contract between the world's leaders and the people." These agreements focused on a new social contract and suggested that organizations are expected to play a more significant role in worldwide efforts to achieve sustainable development goals. From that point forward, the CSR literature primarily concentrated on its implementation and its effect on specific areas of performance, which partly fulfill the social development goals. In comparison, the collective understanding of CSR has stayed focused on its capability to create shared value. Figure 2 represents the timeline of the evolution of those academic publications of CSR in a chronological order timeline which has played a significant role in understanding and developing CSR construct.

It can be observed from Figure 2, with time, the social responsibilities set upon the organizations have developed from being merely accredited in the initial literature to being explicitly defined. Perhaps the debate regarding those social responsibilities is still focused on by scholars. An additional essential aspect that can be observed from the figure is that in the 1950s, CSR was recognized as an individual decision. It later evolved into a decision-making procedure in the 1980s and into a strategic need in the 2000s. Particularly, initially, the purpose of organizations' existence was just limited to profit generation in the 1950s. It later evolved into the belief that the organizations are meant to serve society in the 1970s and finally, the belief that organizations' primary purpose is to create shared value in the 2010s.

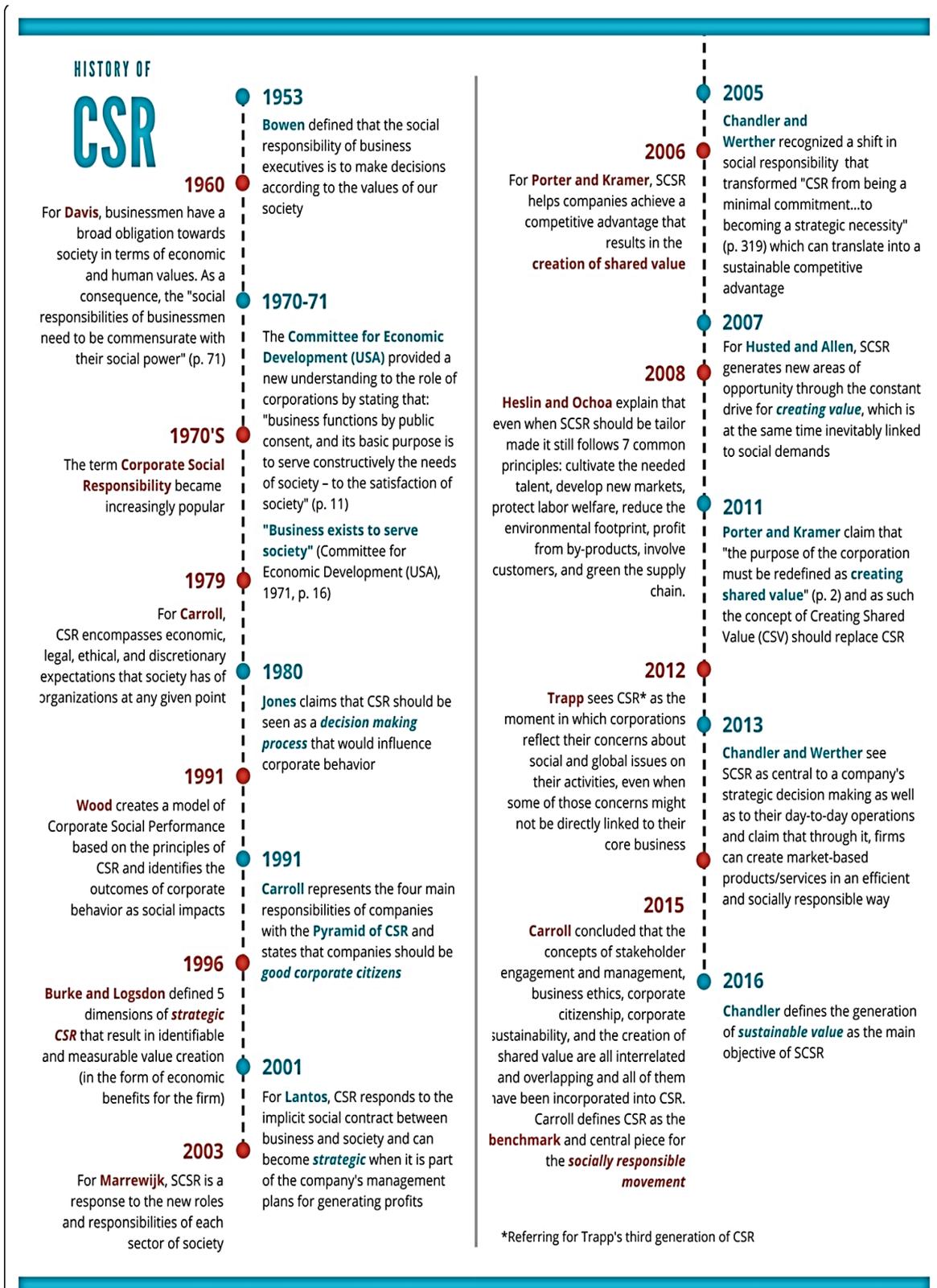


Figure 2: Evolution of the Academic Understanding of CSR adopted from Agudelo et al. (2019)

2.1.2 CSR Definition

The best way to understand CSR is to separate and analyze thoroughly every word for which CSR stands for. The word "corporate" refers to a small, medium, and large business organizations, "social" refers to the welfare of human society. Society is often considered a group of stakeholders directly or indirectly influenced by a business's actions or decisions. But today, both the natural environment and living organisms (e.g., plants & animals) encompass society. The word "responsibility" infers an "obligation" or a "burden for." It is a condition or state of being held responsible by society. Responsibility alludes to organizations being considered responsible for what is dependent upon their control, power, or management.

In the last decade, the popularity and attention toward CSR have been increased. The expectations of society that organizations should operate in the best interest of the public had been grown rapidly (McElhaney, 2009). To date, both society and organizations believe that organizations need to operate differently than their past. The research widely evidence that a sound CSR strategy can assist organizations in increasing customers' loyalty, gain competitive advantage, improve reputation, increase market share, enhance customer loyalty and generate positive employees' attitudinal and behavioral outcomes (Aguinis & Glavas, 2012; D'Souza et al., 2007; Glavas, 2016; Gond et al., 2017; Orlitzky et al., 2003; Hameed, Akram, Shoaib, & Mumtaz, 2014). Due to long-term social and economic benefits, CSR has successfully attained management education and research status. It has become a salient feature of the environment and business to which managers are expected to respond (Pfeffer & Fong, 2004; Starkey et al., 2004). Commonly, the term CSR signals that organizations are actively involved in solving societal problems to be recognized as socially responsible organizations (Dowling, 2004; Mercer, 2004).

CSR is generally presented through the stakeholder theory prism (Freeman, 2010). This theory defines CSR as the fulfillment of the responsibilities of a company to different stakeholders internally (e.g., employees) and externally (e.g., consumers). According to Freeman, stakeholders are identified as "any group or individual who can affect or is affected by achieving the organization's objectives" (1984: pg. 46). Mitchell et al. (1997) introduced a theory of stakeholder identity to simplify this somewhat vague concept. They suggested a typology of stakeholders consisting of the dimensions of legitimacy, power, and urgency to define a given organization's most relevant stakeholders more capably. In most, if not all situations, CSR concepts reflect how CSR aims to address the interests of multiple stakeholders.

Jones Christensen et al. (2014) illustrated CSR's definitive problems with several separate efforts to conceptualize CSR in tandem. To counter the concern that CSR is a very abstract term, though commonly debated (Boal & Peery, 1985), many have set out to conceptualize CSR more accurately. For instance, McWilliams and Siegel (2001) characterize CSR as actions that appear to further some social good beyond the firm's interests, and that is required by law. Compared to this, the World Business Council for Sustainable Development views CSR as the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as of the local community at large (Watts & Holme, 1999). Indeed, many often define CSR as the triple bottom line of "profit, people, planet" (Elkington, 1999).

Carroll (1979) suggests one of the most accepted definitions of CSR, which states that "business's social responsibility covers the economic, legal, ethical and discretionary expectations of organizations in society" (pg. 500). He subsequently illustrated the facet of ethicality (expected), philanthropy (desired), legal and economic (both required). In the most recent definition given by Carroll and Buchholtz (2014), CSR is described as the "economic, legal, ethical (philanthropic) expectations of the society at a time." Other scholars such as Geva (2008), who explore the facets of ethical, philanthropy, economic and legal, emphasize a multifaceted essence of CSR (Almeida & Sobral, 2010).

There are, moreover, a variety of definitions, and they all have a different perspective on what CSR is. Jones Christensen et al. (2014) recommend either instrumentally or altruistic to typify the distinct definitions. Instrumentally focused meanings see CSR as offering a competitive advantage to the organization (Porter & Kramer, 2006), while altruistic-focused definitions describe CSR as contributing to greater social wellbeing (Waldman et al., 2006). However, it should be noted that CSR can be engaged with both altruistic values, thus anticipating some instrumental advantage for the organization (Jones Christensen et al., 2014); hence the emphasis should not be seen as mutually exclusive.

Dahlsrud (2008) analyzed the widely cited CSR terminology and found various issues on which CSR meanings appeared to agree. These covered the environmental, stakeholders, societal, economic, and voluntary aspects. He defined the stakeholder dimension as the company's conduct to facilitate stakeholder community, defined the environmental dimension as practices aimed at saving the natural environment, and defined CSR as business operations in the economic dimension. Finally, the social component centered on the interaction between society and the organization, while the voluntariness of acts founded on ethical principles' was not required by law (p. 4).

Notably, these CSR activities would go beyond the country's legal competence. For example, in EU hiring procedures, discrimination against ethnic minorities is prohibited by an equal opportunity act (2010) and is not socially conscious (McWilliams & Siegel, 2001). This claim thus denies Carroll's original 'legal' dimension and is therefore treated as redundant based on this valid argumentation in this analysis. Rupp and Mallory (2015) also propose that these five dimensions be considered to reach a consensus when determining CSRs. This study adopted the CSR definition given by Aguinis (2011) to prevent any misunderstanding. Many micro-level studies also followed the exact definition in their research (Aguinis & Glavas, 2019; Hejjas et al., 2019; Shen & Benson, 2016).

“CSR referred to context-specific organizational actions and policies that take into account of stakeholders' expectations and the triple bottom line of economic, social, and environmental performance” (p. 855)

As this description indicates, the practices and policies of the CSR organization cover multiple dimensions, social and economic, and environmental. Aguinis and Glavas (2012) clarify that, while actions and policies can be coordinated, they are affected by all citizens. The multidimensionality of CSR is further reflected by scientists working in CSR (Carroll, 1991; Okpara & Wynn, 2012). As this definition indicates, the CSR behavior and policies of the organization are meant to deal with different aspects, including economic, social, and environmental. Aguinis and Glavas (2012) have explained that, while behavior and policies can be defined at the organizational level, they are affected by institutional, organizational, and individual levels. The multidimensionality of CSR is further reflected by scientists working in CSR (Carroll, 1991; Okpara & Wynn, 2012). In the current sense of study, the thesis draws on this concept and incorporates Dahlsrud's (2008) and Rupp's and Mallory's (2015) results and thus reflects on the social, philanthropic, stakeholder, economic, and economic environmental aspects in terms of micro-CSR.

2.2 CSR TAXONOMIES

Scholars have developed many CSR classifications, but the following are the three most common three classifications. The first one is substantive and symbolic CSR, which characterize substantive as a genuine change while symbolic change makes progress while no real change happens (Donia & Sirsly, 2016; Donia et al., 2017). The second is embedded and peripheral CSR, which

characterize embedded CSR as integrated into organizational mission and strategies and part of the day-to-day operations (Aguinis & Glavas, 2013; Laszlo & Zhexembayeva, 2011). The third one is internal and external CSR, characterized by internal CSR as activities directed towards enhancing the psychological and physical work environment. External CSR is directed towards the betterment of the environment, society, and external stakeholders.

2.2.1 Why CSR?

Scholars also stressed how ethics and CSR are essential in managing human resources (Ruiz-Lozano & Nieto, 2016). The positive outcomes of organizational involvement in CSR and its rationale are discussed below in detail. Further, how employees' level outcome effect because of decoupling in CSR strategies is also provided below.

While reviewing the literature on the employee's level advantages of CSR involvement, the researcher finds two streams of research. The first research stream focuses on how, why, and when CSR influences the employee's attitude and behavior and suggests that prospective and current employees reward the organizations engaged in CSR. Second research stream focus on employees' CSR attribution about the organizations' motivation behind CSR initiatives and suggest that employees are concerned with the quantity of CSR performed and care about the organization.

Regarding the first stream, the effect of CSR on employees' outcome, it is found that CSR positively facilitates the employees' attitudes and behaviors, e.g., (organizational commitment, identification, pride, attraction, employee attachment, employee engagement, job satisfaction, perceived external prestige, work meaningfulness, and employees' voluntary pro-environment behavior) (Tian & Robertson, 2019). On the other hand, the recent research also suggests that CSR is negatively associated with turnover intention, emotional exhaustion (Gond et al., 2017), employee cynicism (Archimi et al., 2018), and counterproductive work behavior (Hur et al., 2018). Similarly, the research submits that CSR also positively impacts the employee's behavior like in-role performance, extra-role performance, employee creativity, employee, team performance, team efficacy, and negatively impacts the actual turnover (Gond et al., 2017). Further detail on employees' behavioral and attitudinal outcomes in response to CSR is given in the next section.

In recent micro-CSR reviews, scholars have suggested that CSR triggers positive employees' attitudes and behaviors at the workplace (Glavas, 2016; Gond et al., 2017; Jones et al., 2019; Rupp & Mallory, 2015). As for the

attitudinal outcomes concerned, the scholars mainly focus on examining the CSR impact on positive attitudinal outcomes. For example, previous studies suggested that positively perceived CSR influences organizational identification (De Roeck et al., 2016; John et al., 2017, 2019), job satisfaction, organizational commitment (Chun et al., 2013; Erdogan & Enders, 2007; Lee et al., 2013) and organizational engagement (Dhanesh, 2014) and organizational attraction (Jones Christensen et al., 2014; West et al., 2015) and organizational trust (O. Farooq et al., 2014) and job pursuit intentions (Behrend et al., 2009).

Several studies empirically examined the greater diversity in the employees' level CSR outcomes. For instance, CSR can positively influence organizational pride (De Roeck et al., 2016; John et al., 2019; Ng et al., 2019), overall justice (De Roeck et al., 2014), turnover intentions (Shen & Benson, 2016) external prestige (Farooq et al., 2017), organizational support (El Akreimi et al., 2015), work-life quality (Singhapakdi et al., 2015), work meaningfulness (Glavas & Kelley, 2014) and employees' motivation (Kim & Scullion, 2013).

As for negative outcomes of CSR, the latest studies suggested that CSR negatively influences employee cynicism (Evans et al., 2010) and emotional exhaustion (Scheidler et al., 2019; Watkins et al., 2015). Many studies have explored behavioral level outcomes in the early years of the 2010's decade. Scholars suggested that CSR positively impact employees' performance (John et al., 2019; Shen & Benson, 2016), OCB (Farooq et al., 2017; John et al., 2019), employee creativity (Spanjol et al., 2015); knowledge sharing (O. Farooq et al., 2014), employee retention, actual turnover (Carnahan et al., 2017), and deviance behavior (Evans et al., 2010). However, it is noticed that scholars largely miss adverse behavioral outcomes and their impact on the organization. Therefore, the current study is proposed to examine the impact of CSR decoupling on employees' workplace negative attitudes and behavior, which influences organizational performance.

In the 2010s decade, massive studies have been conducted to understand why CSR positively impacts the employees' behavior. Social identity theory, signaling theory, and social exchange theory are three major theoretical frameworks that scholars use to explain CSR influences employees' behavior (Gond et al., 2017). Social identity is the most widely used theory to employees' reaction towards CSR, which argues that employees tend to be highly identified with highly prestigious organizations to fulfill their self-esteem need (Tajfel & Turner, 1985). CSR is a source to improve the corporate image. Dutton and Dukerich (1991) suggested that organizational image perceptions impact employees by utilizing image to assess society's perception of themselves and their organization. Because CSR positively impacts the corporate image, it contributes to fulfilling the employees' need for self-enhancement and, in turn,

fosters their organizational pride and identification (Collier & Esteban, 2007; De Roeck et al., 2016; Jones et al., 2017).

Signaling theory (Citation) is another popular framework used to explain employees' reactions towards CSR. For instance, it refers that market actors, job seekers, mainly depend on indicators of potential outcomes to predict their job experience with an organization (Jones Christensen et al., 2014; Rupp & Mallory, 2015). In the current scenario, CSR signals potential job seekers to infer how the organization will treat them after joining it. Jones et al. (2014) examined how signaling mechanisms impact the job applicants' expectation of prestige and pride, perceived value-fit, and expected treatment. Another study also used signal theory to explain the impact of green HRM processes and communication on employees' commitment (Dögl & Holtbrügge, 2014). Many others studied how signaling theory mediates the CSR impact on employees' behavior (Behrend et al., 2009; Gully et al., 2013).

Several studies also use social exchange theory to understand the employees' reactions to CSR. It argues that reciprocity governs the employees' behaviors, and CSR activities are corporate voluntary behaviors that benefit its stakeholders. Therefore, when its employees positively perceive these CSR actions, it generates reciprocity norms, improving employees' workplace behaviors and attitudes (El Akremi et al., 2015). Studies using this rationale suggested that employees respond to CSR positively because it impacts their social exchange dynamics (El Akremi et al., 2015; John et al., 2019; Rupp & Mallory, 2015). Besides this organizational justice, causal attribution and psychological needs theories are also used to study the employees' reactions towards CSR and its underlying mechanism (Aguilera et al., 2007; Hillebrandt, 2013; Rupp & Mallory, 2015).

Several studies used organizational justice theory and argued that employees' concern for CSR imitates their perception of justice (Rupp, 2011). It is suggested that employees' concern with CSR is "ultimately about justice" and even "CSR is justice" (Rupp, Skarlicki, et al., 2013). Causal attribution theory argues that individuals are more concerned about why a particular action has been taken instead of its ultimate impact or actual existence (Kelley, 1973). Therefore, perceived motives for organizational engagement in CSR also explain why employees respond to CSR (Hillebrandt, 2013).

Another research stream focused on psychological needs rationale to theorize the employees' reaction towards CSR (Aguinis & Glavas, 2013; Jones et al., 2014; Rupp & Mallory, 2015). It argued that every individual needs to fulfill their psychological needs such as self-esteem and self-worth, and employees look towards CSR engagement as a source to meet their needs. The

satisfaction of needs explains why employees positively respond to CSR. (John et al., 2019; Kim & Scullion, 2013; Rupp & Mallory, 2015).

Several studies also paid attention to analyses of the boundary condition of employees' reactions towards CSR. For example, it found that CSR's impact on employees' commitment is the condition upon gender variation as females preferred more to fair workplace practices and discretionary behaviors (Brammer et al., 2007). Other than this, studies suggested that employees' reaction towards CSR is moderated by the desire to have a significant impact through work (Gully et al., 2013; John et al., 2019), perceived importance of CSR (Peterson, 2004), exchange ideology (Jones, 2010), moral identity (Rupp & Mallory, 2015; Rupp et al., 2018; Rupp, Skarlicki, et al., 2013; Hameed, Bhatti, Khan, & Syed, 2020), Machiavellianism and ethical predispositions (Zhang & Gowan, 2012), green values (Dumont et al., 2017), value orientation (Evans et al., 2011), preference for meaningfulness, cosmopolitan orientation, collectivism, and individualism (Carnahan et al., 2017; Farooq et al., 2017) and social cynicism (West et al., 2015). Scholars also examined the moderating effect of CSR-induced attributions of motives on employees' reactions towards CSR (De Roeck & Delobbe, 2012), perceived organizational support (Shen & Benson, 2016), first-party justice perceptions (De Roeck et al., 2016), subjective norms, and behavioral control (Bingham et al., 2013).

The second stream of CSR research built on the basic perception that individuals care more about 'why' others do than 'what' others do (Gilbert & Malone, 1995). The researchers explore the role of causal attribution in describing how employees evaluate and then react to organizational CSR actions (Vlachos et al., 2010). When individuals assess the CSR initiatives, they judge the organization's motivation to be involved in CSR along with the facts, particularly when an organization claims to care about society and the environment but engages in greenwashing or exploitation (Lange & Washburn, 2012). The researchers use attribution theory to study how employees judge such events and how this judgment alters or drives subsequent employees' outcomes (Vlachos et al., 2013). They suggest that employees find four motives for CSR: value-driven, egoistic driven, strategic driven, and stakeholder-driven, reflecting the tensions underlying employees' CSR perceptions.

Recently, the studies showed that positive outcomes of CSR activities might be undermined or over mined by the employees' attributions to these initiatives (Donia & Sirsly, 2016; Donia et al., 2017; Gatignon-Turnau & Mignonac, 2015). Importantly, there is a significant increase in evidence that employees' CSR attributions distinctively envisage the employees' outcomes. For example, it is found that the salesperson's trust is positively associated with values-driven attributions about CSR and negatively associated with egoistic-

driven attribution (Vlachos et al., 2010). Another study found that only CSR initiatives supposed as authentic, but not supposed as inauthentic, positively predict the organization identification of employees (McShane & Cunningham, 2012). Similarly, it is reported that CSR-induced intrinsic attribution motivates and positively facilitates the employees' job satisfaction (Vlachos et al., 2013). Further, more recently, it has been studied that substantive CSR, not symbolic CSR, predicted the person-organization fit, work-related attitude, and individual performance (Donia et al., 2017).

Further considering social concerns about CSR authenticity, few recent studies have examined the impact of CSR attribution on their attitudinal and behavioral outcome toward CSR. For instance, it is suggested that the egoistic-driven CSR attribution (alike symbolic) has a negative impact on their trust of salespersons' trust. In contrast, value-driven CSR attribution (like substantive) positively impacts their trust (Vlachos et al., 2010). Further, another study suggested that only authentic CSR (alike substantive) positively impacts organizations' identification and employees' connection within the organization (McShane & Cunningham, 2012). Later, Vlachos et al. (2013) also provided similar findings and reported that CSR-induced extrinsic attributions (alike symbolic) negatively influence employees' job satisfaction while CSR-induced intrinsic attributions (alike substantive) positively influence job satisfaction.

Similarly, Donia and Sirsly (2016) also studied the impact of employee CSR attributions of CSR on employee level outcomes. They found that certainly, substantive CSR is considered cause-serving and has a markedly different effect on employees' responses than symbolic CSR, which is considered self-serving. Furthermore, another study explored the impact of symbolic and substantive CSR on employees' outcome and found that only substantive, not symbolic CSR positively predict employees' commitment, impression management behavior, and person-organization fit (Donia et al., 2017). Notably, the consensus about the differential impact of CSR attribution on employees' outcome impact is growing rapidly. However, except for all these studies, scarce studies were conducted to find the underlying mechanism and boundary conditions of such CSR decoupling on employees' engagement in CSR and its consequent impact on firms' social performance. This study attempts to find the answer to the above-given research gap.

2.2.2 Peripheral CSR vs. Embedded CSR

Embedded CSR refers to those CSR actions that rely on organizations' core competencies and the integrative part of an organization's strategy, operations, and routines (Aguinis & Glavas, 2013). In contrast, peripheral CSR

refers to those actions which are not part of the organization's strategy, operations, and routines (Aguinis & Glavas, 2013). Various organizations participate in CSR activities by incorporating them as part of their everyday practices strategy, yet not both. For instance, consider the famous eco-efficiency problem, which includes an organization's push to reduce expenses while decreasing its environment. Although it is a noble activity and most eco-efficiency programs are integrated into day-by-day routines (e.g., workers' usage of motions to enact light switches in buildings), these are still not integrated into the organizational strategy.

Likewise, CSR initiatives are peripheral when these initiatives are identified as part of strategic goals; however, not integrated into the organization's everyday tasks and routines. For instance, Petco has facilitated lots of animals in finding homes with the help of the Petco Foundation. This initiative by Petco fulfilled a moral purpose by providing animals abstain from being euthanized and is also helpful for business because Petco presently has millions of new consumers to which they serve with their products. Although this kind of act by Petco created shared value for business and society still, it is an example of peripheral CSR and not embedded CSR. This initiative was funded by Petco but conducted by the Petco foundation, so technically, it is separated from the organization and is not integrated into daily routine and practice. In contrast, peripheral CSR is generic CSR initiatives that can be executed by any company—for instance, developing a social welfare foundation that emphasizes helping needy people, as in the above given Petco example. Though embedded CSR is context-specific CSR initiatives, every organization must build its CSR plans based on its core competencies.

2.2.3 Internal CSR vs. External CSR

External CSR is those social initiatives targeted at the natural environment, community, and consumers (Farooq et al., 2017). Community-focused CSR initiatives include investment for community development, collaboration with welfare organizations, charity, or donations supporting the philanthropic cause. (Sundström & Ahmadi, 2019). Environmental-focused CSR includes all initiatives for ecological protection, e.g., reducing contamination, environmental protection initiatives, and practices to attain sustainable development (El Akremi et al., 2018). Consumer-related CSR includes providing quality services and goods, customer care, and protecting consumer rights and interests (Farooq et al., 2017). Intended for externals, the organizations probably will not convey these programs straightforwardly to their employees. In any case, that does not imply that employees don't have an impression of these initiatives as they would assimilate and decipher external or

internal inside signals or be engaged with the execution of these external CSR projects.

Internal CSR is defined as that social initiative through which organizations aim to satisfy their employees' satisfaction, improve their fairness perception, and ensure employees' workplace safety and career development (Kim et al., 2018). Internal CSR also ensures the employees' physiological and psychological well-being by providing welfare services (Farooq et al., 2017). The ultimate beneficiaries of internal CSR are employees. Internal CSR initiatives include workplace health and safety and care for human rights, employees' training, work-life balance, diversity, and equal opportunities (Gond et al., 2011; Shen & Jihua Zhu, 2011).

2.2.4 Symbolic CSR vs. Substantive CSR

Substantive CSR is perceived as other-serving and genuinely aimed at supporting the common good (Donia et al., 2017). Substantive CSR can boost organizational productivity and reduce litigation risks (Orlitzky et al., 2003), but it comes at a high price. Stakeholders' views are critical in translating an organization's efforts and devotion in actual CSR action into improved financial success. Stakeholders perceive a genuine organizational effort to enhance their relationship with the organization, value them, and reward them. Furthermore, even if the substantive CSR has high costs, the enhanced productivity resulting from the substantive actions will offset the negative financial impact of the expenses.

Symbolic CSR is “perceived as self-serving and performed primarily for reputation and profit enhancement motives.” Symbolic CSR permits organizations to look ethical and fulfill their stakeholders' expectations without changing any business processes or huge costs. In some cases, even ceremonial conformance might help a company's credibility. However, many external stakeholder groups lack understanding of business processes and actual company activities and cannot verify the symbolic or substantive worth of a corporation's CSR efforts.

2.3 CSR DECOUPLING

CSR decoupling is defined as Perceived incongruent levels of substantive CSR and symbolic CSR in organizations, i.e., the organization is involved more in symbolic CSR (Scheidler et al., 2019). Substantive CSR is “perceived to be other-serving and genuinely aimed at supporting the common good” (Donia et

al., 2017). Substantive CSR involves a proactive and meaningful commitment of the organizations toward society. An organization adopting substantive CSR always gives high importance to the betterment of society, and they are voluntarily involved in the practices to create both social and economic value (Sharma and Vredenburg (1998). Such organizations exceed or meet the fundamental compliance with government regulations and laws and regulations and are transparent in business activities (Bowen et al., 2001). The environmental and social issues are included in their strategies aligned with their business goals (Porter & Van der Linde, 1995) and embed the appropriate actions in their business routine to satisfy their substantive commitments. Additionally, organizations involved in substantive CSR are enriched with internal motivation. They can bring sustainable change in organizational processes (Ashforth & Gibbs, 1990), healthier environmental performance (Yin & Schmeidler, 2009), and better market value (Hawn & Ioannou, 2016).

Symbolic CSR is “perceived as self-serving and performed primarily for reputation and profit enhancement motives.” Organizations use symbolic CSR to show themselves socially responsible for getting the benefits of CSR, e.g., good reputation in the eyes of stakeholders (Donia et al., 2017). Such organizations’ spin’ or ‘recast’ the organizational actions positively, ‘conceal’ or ‘deny’ certain practices, show minimum adoption of legitimacy-garnering actions (Ashforth & Gibbs, 1990). They regularly work on impression management by adopting ceremonial and symbolic practices (Marquis et al., 2016) to gain environmental legitimacy, e.g., issuing CSR reports and policy statements (Ramus & Montiel, 2005; Shabana & Ravlin, 2016). The organizations might be involved in both types of CSR, i.e., symbolic vs. substantive. The symbolic and substantive CSR are the two extreme ends having multiple values between them. Some organizations might be on a level near symbolic CSR, while some might be inclined more toward substantive CSR. There might be an inconsistency while organizations balance these two ends, e.g., organization involved more in symbolic CSR or organization involved more in substantive. This study examines how employees will respond while observing such inconsistency in their organization's CSR strategies.

2.4 OTHER KEY CONCEPTS

2.4.1 Employee Cynicism

Employee cynicism refers to an attitude consisting of three aspects, i.e., cognitive, affective, and behavioral (Dean J et al., 1998). Cognitive aspects refer to the belief that “employing organization lacks integrity, and those organizational practices are based on self-interest and lack fairness, honesty, and

sincerity.” The effective aspect includes emotional response toward the negative beliefs about the employing organization, e.g., distress, disgust, shame, irritation, aggravation, tension, anxiety, frustration, disillusionment, pessimism, and hopelessness. Finally, the behavioral aspect demonstrates certain disparaging or negative behaviors toward the organizations (Dean J et al., 1998).

Employee cynicism is generally directed towards the whole organization (Abraham, 2000), an organizational ideology, social convention, institution, or unit (Andersson & Bateman, 1997), or the motive of the employer or leaders (Kanter & Mirvis, 1989). Further, research suggests that employee cynicism leads toward resistance against change (Stanley et al., 2005), emotional exhaustion (Johnson & O’Leary-Kelly, 2003), and alienation (Abraham, 2000) and has a negative impact on job satisfaction and organizational commitment. A negative attitude like employee cynicism has a more negative impact on organizational performance than positive attitudes positively impact organizational performance. Therefore, managers seek to reduce such negative attitudes for a healthier work environment.

According to Thomas and Gupta (2018), when an organization behaves for its own benefit, and it is perceived by corporate members to be so, there is a risk that members will see the organization as less trustworthy. Cynical behavior and attitudes can be manifested due to this lack of trust. Employees believe that environment is too taxing, and overstepping its resource constraints can cause psychological stress. They, therefore, feel exhausted and experience the organization’s unequal social exchange. Further, they reported that negative affectivity is the pathological manifestation of distress. Individuals high in negative affectivity have a more hostile work history that contributes to anger, disgust, and guilt. So negative affectivity and psychological tension may cause cynicism in employees. Cynicism refers to the generic disbelief in others, and individuals who have this trait are pessimistic and view others as selfish, dishonest, and manipulative. The psychological contract gets breached when an organization cannot maintain reciprocity with employees as expected/desired. Therefore, employees feel that the employing organization is not trustworthy. All individuals who have a high score in trait cynicism or feel that the organization breached the psychological contract are cynical.

Prior research on antecedents of employee cynicism revealed that ethical leadership, organizational trust, justice, and support reduce the employees’ cynicism when positively perceived them (Akar, 2019). In contrast, organization silence and mobbing level increase employees’ cynicism (Alkış & Kılınç, 2016; Bedük et al., 2017; Cemaloğlu et al., 2014; Demirtaş et al., 2016; Kasalak & Bilgin Aksu, 2014; Koybasi et al., 2017; Mete, 2013). The impact of organizational trust, justice, and ethical leadership is comparatively more

significant on cynicism than others and further supported by meta-analysis studies (Akar, 2018a, 2019; Dagher & Kasalak, 2018). These three concepts are interconnected at a high level as a meta-analytic study conducted on ethical leadership implies that the effect size of ethical leadership on organizational trust and justice is larger (Akar, 2018a). They argued that employees cultivate optimistic beliefs, feelings, and behavior toward their company if they know that their organization will treat them equally, impartially, and sincerely. If possible, they will be assisted by the organization. This argument is supported by Dean et al. (1998) as they claim that if employees find that their managers and organization do not treat them fairly, impartially, and honestly, this perception will lead towards higher cynicism.

Further, the study finds perception level of organizational silence and support moderate impact on employee cynicism. Eisenberger et al. (1986) say that when organizations embrace their employees as an asset and take steps to ensure that they are satisfied, employees develop an essential interpersonal relationship with their organization. A meta-analytic study by Dagher and Kasalak (2018) revealed that the effect size of organizational support on employees' cynicism is large. They argue that the perception of corporate cynicism diminishes as employees are supported by their managers and organization. Higher levels of organizational silence, by comparison, lead to organizational cynicism (Akar, 2018b), and he argued that employees generally and purposely refuse to share their ideas, opinions, and concerns so as not to be mocked, treated as troublemakers, hostile to peers and disciplined by supervisors. Such activity is believed to derive from employee suspicions about peers, managers, and the organization.

Furthermore, the meta-analytic study on organization silence by Akar (2018b) shows that employees face organizational silence because of their sensitivity to mobbing and lack of trust in managers and organizations. An individual who chooses to be silent because of the above factors is inevitable for forming pessimistic attitudes and habits, such as organizational cynicism. Another study stresses that managers' desire for an authoritarian approach over democratic management and the ascendancy of organizational distrust inevitably leads to organizational cynicism (Nartgun & Kartal, 2013). Further, it is reported that employee vulnerability to mobbing influences corporate cynicism. Mobbing is a type of psychological violence that seeks to demoralize and oppress employees, pressuring them to comply and leave work. Insulting, condescending, accusing, and continuously manipulating employees are some of the most common mobbing practices (Yildirim & Yildirim, 2007). The impact of mobbing on corporate cynicism is likely to be greater in this case. According to research, mobbing is related to elevated levels of employee cynicism (Bedük et al., 2017; Cemaloğlu et al., 2014). While another study

shows that the impact of mobbing's perception level on employees' cynicism is minimal, the value implies that mobbing influences employee cynicism, albeit in a minor way (Akar, 2019).

Prior research on the effects of employee cynicism has shown that increasing level of employees' cynicism will increase work alienation while decreasing job satisfaction, job performance, employee identification, employee commitment, and organizations' citizenship behavior (Akar, 2019; Çalışkan & Ekici, 2017; Mete & Serin, 2015; Özgan et al., 2012; Uzun, 2018; Yildiz, 2012; Yılmaz & Polatçı, 2018). The most striking finding is that employee cynicism significantly impacts employees' feelings of alienation from their jobs. This matches the findings of a meta-analysis on employee cynicism (Kasalak & Bilgin Aksu, 2014). According to Dagher and Kasalak (2018), employee cynicism significantly impacts job alienation. Work alienation is considered one of the most severe effects of organizational cynicism in their report.

Alienation lowers employee motivation and leads them to neglect commitment to their jobs and take a pragmatic attitude toward them. Individuals unhappy with their roles resist becoming independent and carrying on high-level duties, opting not to indulge in irrelevant tasks. Furthermore, they are uninterested in organizational processes and are more concerned with external incentives like money (Banai et al., 2004). Another study revealed that work alienation lowers employees' emotional attachment, organizational identification, job satisfaction, and organizational identification (Akar, 2018c).

Based on these findings, it can be argued that an increase in cynicism will lead to employees' negative attitudes and actions towards their employing organization. For instance, it could deter them from being integrated with the institution, internalizing the goals and values of the organization, as well as becoming pleased with their work, which is, in a way, the expected outcome. It is unlikely that a person who engages in negative attitudes towards the work atmosphere would be integrated with or satisfied with their company in such a work environment. The research question points out that even a mild degree of employee cynicism can negatively impact employees' satisfaction. The emergence of cynicism affects adversely, even if just smidgen, the behavior of employees in terms of organizational engagement, citizenship behavior, and job performance. Though, many other studies also revealed a low-level correlation between employee's cynicism and job performance (Akçay, 2017; Bayram et al., 2016; Uzun, 2018), organizational commitment (Atılğan, 2017; Yorulmaz & Çelik, 2016), and organizational citizenship (Aydın, 2017; Yetim & Ceylan, 2011). To make a general judgment based on these findings, employees have a pessimistic outlook towards their organization when high on cynicism, but it

does not impact their organizational engagement, commitment, in-role behaviors, or extra-role behaviors to a very large extent.

2.4.2 Employees' CSR Engagement

Employees' CSR engagement refers to "the degree to which employees invest themselves to pursue CSR initiative goals" (Opoku-Dakwa et al., 2018). This conceptualization is based on the 'work engagement' literature. Work engagement is defined as "simultaneous employment and expression of a person's 'preferred self' in task behaviors that promote connections to work and to others, personal presence (physical, cognitive, and emotional), and active, full role performances" (Kahn, 1990). Highly engaged employees are characterized by a high level of manifested voice behaviors, taking the initiative, caring behaviors (Kahn & Fellows, 2013; Macey & Schneider, 2008; Shirom, 2003). It is found that highly engaged employees are intrinsically motivated and show high job performance, job involvement, and job satisfaction (Christian et al., 2011; Rich et al., 2010). Employees with low engagement withdraw from work psychologically or physically (Schaufeli et al., 2008).

In the same way, employees' CSR engagement measures employees' participation in CSR that focuses not simply on the employee taking an interest in CSR but how much their CSR participation reflects the self-commitment that would increase the organizational CSR performance. For example, it is found that the effective implementation of organizational CSR programs depends on employees' engagement with and responsiveness to CSR (Collier & Esteban, 2007). Similarly, another study focuses on the vital role of employees as enactors of and ambassadors for organizational CSR (McShane & Cunningham, 2012; Takala, 2016).

While reviewing the literature on employees' CSR engagement, two strands of research have been identified. The first strand focuses on developing the typologies concerning employee behavior towards organizational CSR. In 2005, Hemingway proposed typology consisting of four groups (apathetic, conformists, frustrated CSEs, and active CSEs) based on how employees value CSR. First, the apathetic reject any value of social obligation of employees and the organization's CSR. Second, the conformists are employees with no tendency towards social obligation. Third, the frustrated CSEs are socially motivated but do not have a supportive organizational culture to satisfy their social need. Finally, the active CSEs participate in the organization's CSR and display strong organizational citizenship, upheld by organizational culture, fulfilling individual needs, and reciprocating individual and organizational gain.

Similarly, another typology consisting of three groups (committed, indifferent, and dissident employees) is given by Rodrigo and Arenas (2008). The committed employees are roused by their personal values, concerned with social equity, and motivated to engage with CSR. The indifferent employees are more pragmatic, personal goal-oriented, and consider CSR just as a part of the organizational functions; therefore, least concerned with their engagement toward CSR activities. Finally, the dissident employees consider their work/job a financial contract with no other social role or obligation.

The second strand of research focuses on identifying the motives of employees' CSR engagement. Several studies have identified the factors that impact employees' CSR engagement. CSR activities generate employee CSR engagement when they are perceived as (a) being related to corporate intent (Sagawa & Segal, 2000), (b) being in line with organizational culture (Lee et al., 2013), (c) being co-created by employees and (d) being co-created by an employee-run committee (Dobson, 2011). Further, the organization's participation (Haski-Leventhal, 2013), effective internal communication about CSR activities with a genuine message (Mamantov, 2009), incentives, and management support also impact employees' CSR engagement. Besides, individual needs and interests (Mirvis, 2012) and positively perceived organizational commitment and attitude toward CSR also impact employees' participation in CSR (Haski-Leventhal, 2013).

Groves and LaRocca (2011) suggest that effective leadership in a company can improve employee participation in CSR initiatives. Research by Angus-Leppan et al. (2010) has shown that leadership actions can motivate employees' attitudes towards CSR and its efficient implementation. CSR's core ethical concepts and ideals are expressed to workers by the organization's handling of third parties (Rupp et al., 2006), which inevitably affects employees' views of the ethical environment. Cheng et al. (2000) suggest that leaders are role models, followed by subordinates.

The research also found that CSR embeddedness (Rodrigo & Arenas, 2008) and positive perceived CSR experience (De Roeck & Farooq, 2018; Tian & Robertson, 2019) enhanced employee engagement toward CSR and pro-environmental behaviors. Further, weak CSR culture, lack of CSR embeddedness in daily operations (Collier & Esteban, 2007), and poor CSR communication to employees are essential (Arvidsson, 2010; Duarte, 2010) impediments to employees' CSR engagement. A recent study reports that if organizations show less commitment toward adopting CSR, it leads them to make unethical decisions in their day-to-day operations at the workplace (Beaudoin et al., 2019). A recent study also suggested that ethical leadership

develops a green psychological climate, which has induced green behavior (Saleem et al., 2021).

2.4.3 Corporate Social Performance

Corporate social performance (CSP) is defined as the “idea according to which companies take care of the society and environment, and they must take care of the important stakeholders on the voluntary basis” (Commission of the European Communities, 2001, p.6). It is a core construct in business ethics and business & society research fields. It extends theoretical thinking on CSR (Carroll, 2000; Smith et al., 2013) and translates firms’ ability to manage relationships with their environment. In addition, CSP deals with the actual outcomes of CSR strategies (Chatterji & Toffel, 2010).

2.4.4 Communal Value

Communal value is “the desired end state of human well-being through protecting basic human rights and fulfilling human needs.”, e.g., for existence, relatedness, growth (Alderfer, 1972). CSR information is processed and filtered through communal values, resulting in a significant impact of CSR on employees’ cognition, behavior, and attitudes. Further, employees with high communal value are more concerned about the well-being of others (Glavas & Kelley, 2014; Grant et al., 2008). Previously, the impact of communal orientation on pro-environmental behavior was studied by Jones et al. (2014) and suggested that communal values play a moderating role between CSR and value-fit which ultimately led towards stronger organizational attractiveness. It is also suggested that communal values strengthen the relationship between CSR and employees’ helping behavior. (Clark et al., 1987). As CSR is all about the care and well-being of organizational stakeholders; therefore, it can be expected that communal values can strengthen/weaken the relationship of substantive/symbolic CSR.

2.4.5 Collectivism vs Individualism

This study focuses on collectivism and individualism orientation in cultural orientations, which differentiate the degree to which employees’ identities are shaped through group affiliation vs. individual achievements. Individualistic employees give importance to individual autonomy, rights, and self-fulfillment (Hofstede, 2001). They see themselves as independent of their group or community and organize their objectives and advantages over their

group. Notably, their mentalities have a more significant impact on their behaviors than the accepted practices and norms of the group (Triandis, 2001). In addition, their needs and well-being are more important for them than others in the group (Markus & Kitayama, 1991).

In contrast, employees with collectivist orientations see themselves as substantially more dependent on their group and organize group over themselves (Triandis, 2001). In addition, collectivists accept that making individual sacrifices is significant for the goodness of a larger group (Triandis et al., 1988); they center more on socially oriented objectives and are more concerned for others' welfare (Triandis, 2001; Triandis et al., 1990). Therefore, the study expects that employees' collectivist vs. individualistic orientations will strengthen or weaken the impacts of substantive vs. symbolic CSR on employees' CSR engagement through employees' cynicism, which will ultimately lower the firms' social performance.

CHAPTER 3

THEORY AND HYPOTHESES DEVELOPMENT

3.1 BALANCE THEORY

This research is based on one of the consistency theories. Consistency theories suggest that any cognitive inconsistency or discrepancy might cause tension and psychological discomfort in an individual's mind like any other drive state, e.g., thirst or hunger. There are three basic sub-theories in the cognitive-consistency framework. The first one is the congruity theory given by Osgood and Tannenbaum (1955). Second is the dissonance theory given by Festinger (1957). The last one is a balanced theory given by Heider (1958). Even though the terms applied are dissimilar, the underlying assumption of these three theories is the same, that individual always tends to look at consistency.

According to the congruity theory, if two individuals (P & O) evaluate an event, attitude, or object (X) similarly, it is called congruity. However, incongruity results if their assessment differs from their quantitative value (i.e., e.g., P assesses the event/object (X) very negatively, but O has mild depreciate for it). Like other consistency theories, incongruity indicates a depressed or unpleasant state and motivates the employees to take necessary action to restore the congruity. For example, in this case, an organization claiming to be a socially responsible firm with high moral values and an employee also has a positive or negative attitude toward the organization's CSR policy and organization. There is no incongruity if the employee holds favorable evaluations toward the organizational CSR and moral values.

Incongruity is supposed to occur if the above all conditions remain the same, and the organization engages in some business practices that seem unethical to employees. This incongruity state will result in psychosomatic distress. Consequently, pressure increased for the change in the employee's attitude toward the unethical behavior and organization to prevail in the congruity state. The cognitive dissonance theory states that if an individual has opposing or incompatible behaviors or thoughts, it will cause an uncomfortable drive or tension. This situation at the workplace may lead individuals to involve in activities like withdrawal from specific behavior, eliminating responsibility, forgetting, denying information, showing less importance to the specific issue, etc., to bring consonant relationship. Balance theory deals with the perception of individuals about the relationship between her/himself (O), another individual

(O), and a topic, object, issue, value, or attitude (X) in a triadic relationship. A balance or consistent state is always an inherent need for any triadic relationship. As per Heider (1958), a triad is balanced if all relationships are positive, or one is positive, and two are negative (e.g., two individuals have a negative feeling toward an object, but they like each other), and triads' elements remain stable and pleasant over the time. A triad is in an imbalance state when the relationships of this structure are negative (e.g., an individual has a negative feeling about an object, but his/her friend favors it. Heider (1958) supposed that an individual desires a balanced state over an imbalanced one. The imbalance state outcomes in unpleasant feelings, tension, and anxiety.

A balanced state can be restored over an imbalanced state in three ways; (1) by changing the attitude toward the other person or object; (2) by distorting the reality and (3) by accepting two different realities in different compartments of mind to save the relationship (Heider, 1958). Similarly, in this case, both employees and organizations have a negative or positive attitude toward a specific business activity or policy, i.e. (CSR decoupling strategy). This inconsistency in the triad will cause disturbance and anxiety; consequently, the employee will take action to restore the balanced state.

Balance theory is the most suitable framework for this study. As in our case, both employees and organizations may react negatively or positively toward a specific business activity or policy (i.e., CSR decoupling strategy). This inconsistency in the triad will cause disturbance and anxiety (i.e., increased employees' cynicism). Consequently, the employee will take action (i.e., a decreased CSR engagement). Further, balance theory suggests that individual differences would determine inconsistency tolerance. Therefore, we argue that the individual factors (communal value and collectivist/individualist orientation) might strengthen or weaken the relationship between CSR decoupling and employee cynicism. This spillover continues to CSR engagement and CSP.

3.2 HYPOTHESES DEVELOPMENT

3.2.1 Perceived CSR decoupling and Employee Cynicism

Business organizations are considered the endeavors of several stakeholders to work together and create value (Freeman et al., 2004). CSR is one of the tools to create value for both external and internal stakeholders. It is well evidenced that employees perceive and judge CSR actions (Brammer et al., 2007). It is widely found that this perception or opinion of the employees affects their work attitude and behavior via a mechanism like a social exchange,

perceived external prestige, and social identification (Aguinis & Glavas, 2019; Gond et al., 2017). The managers widely adopt CSR due to its myriad benefits and continuous pressure from stakeholders, society, and the media. However, instead of this trend toward being a socially responsible firm, there is a massive increase in layoffs, corporate scams, and reward inequality between non-managers and managers, leading to distrust of corporate management (Noer, 2009).

Organizations that adopt CSR send a signal of being caring, compassionate toward social issues, and responsible, and such positive signals portray the organizations in a positive light, as suggested by signaling theory: any positive or negative signals from the sender could influence the attitude of individuals toward that sender (Moore, 2002). In addition, previous research explains that CSR positively impacts the organization's attractiveness, which further helps attract job seekers and allows them to infer their likely treatment after joining the organization and increase the commitment of current employees (Jones et al., 2014).

It is observed that every organization, to some extent, is using CSR deceptively to promote the perception of "green sheen" by the organizations to enjoy the CSR benefits (Donia & Sirsly, 2016; Leonidou & Skarmas, 2017). A handful of recent studies support this rationale that employees evaluate the motives behind the organization's CSR involvement first and then determine their attitudes and behaviors toward the organization (Aqueveque et al., 2018; Donia et al., 2017; Scheidler et al., 2019). If the organization is more involved in symbolic CSR than substantive CSR, such decoupling in CSR when observed by employees could send negative signals toward employees.

This study is designed to explain how employees respond to the above scenario. It proposes that the CSR decoupling could motivate employees to evaluate the organization's values and actions. They tend to believe that organization is sacrificing fairness, honesty, and sincerity to gain their self-interests, which could further lead to employees' cynicism based on deception and hidden motives (Abraham, 2000). Previous research suggests that cynical employees believe that their organization lacks integrity, and they also doubt the objective of organizational actions (Dean J et al., 1998). Unfavorable stories and past experiences about the organization are a source to intensify cynicism in employees (Reichers et al., 1997). A recent study by Li and Chen (2018) reported that a psychological contract breach would affect employee cynicism positive.

Heider's balance theory (1958) also supports this expectation that CSR decoupling may likely induce cynicism. As per the theory, there is an inherent

requirement for balance inside the system inside any triadic relationship. The system tends to be imbalanced if two persons differ in their demeanors toward the third person/object. The imbalance will probably cause significant strain, and one of the involved people would tend to change his demeanor to push toward an adjusted state in the system. In this case, employees could bear a higher level of cynicism when they discover that their organization has CSR decoupling strategies. CSR decoupling signal to employees that the organization lack integrity and, therefore, they become more cynical toward the organization. Accordingly, we hypothesized that:

H1: CSR Decoupling (i.e., when symbolic CSR > substantive CSR) influence employee cynicism positively.

3.2.2 Mediation of Employee Cynicism between Perceived CSR Decoupling and Employees' CSR Engagement

Similarly, the behavioral aspects of employee cynicism argue that cynical employees tend to demonstrate certain disparaging or negative behaviors toward the organizations or that specific object/action (e.g., in this case, employees' CSR engagement). Li and Chen (2018) found that if employees discover that their organization reason a psychological contract breach, it will lead to higher cynicism, leading to counterproductive work behavior in employees. Prior research found that cynicism leads toward higher emotional exhaustion, alienation, badmouthing, grievances, and resistance against change (Abraham, 2000; Johnson & O'Leary-Kelly, 2003; Stanley et al., 2005; Thomas & Gupta, 2018). In addition, high Cynicisms lowers the job satisfaction, employee involvement, organizational commitment, OCB, motivation to work, employees identification, low trust (Johnson & O'Leary-Kelly, 2003; Thomas & Gupta, 2018), high intention to leave (Gkorezis et al., 2018), and show more unfriendly behaviors toward customers (Demerouti et al., 2018). It is also found that negative attitudes like employee cynicism can negatively impact organizational performance more than any positive attitudes that can positively impact organizational performance. Accordingly, it is hypothesized that higher employees' cynicism due to CSR decoupling strategy will lead to less employee engagement in organizational CSR initiatives.

H2: CSR Decoupling negatively influences employees' CSR engagement through the mediation of employee cynicism.

3.2.3 Sequential Mediation of Employee Cynicism and Employees' CSR Engagement between Perceived CSR Decoupling and CSP

Employees' workplace behaviors have a significant impact on organizational performance. This study further investigates how employees' engagement in CSR impacts CSP. The literature on engagement suggests that high employee engagement positively impacts financial and non-financial organizational performance. Bhattacharya et al. (2007) argue that CSR programs are most effective when employees are the “actual enactors,” while the company is the “enabler” (p. 23). Recently, Edinger-Schons et al. (2019) also supported this notion by reporting that if organizations provide CSR training to their frontline employees, they can entertain from CSR benefits most effectively. Another study by John et al. (2017) finds that organization CSR activities if perceived positively by employees, will arouse the desire in employees to have a significant impact through their work.

Employees' engagement in CSR activities is essential to their success for several reasons. In the first place, employee engagement in CSR can make it an integral part of the organization's activities, getting from its way of life or values and not external pressure. Second, with the CSR idea of advancing as “being sustainable by co-developing with society,” CSR hones end up as a permanent and long-term behavioral change in internal and external stakeholders of organizations. Third, employees' CSR engagement may enhance employee morale (Mamantov, 2009), job satisfaction (Lee et al., 2013), self-development (Mirvis, 2012), organizational identification (Glavas & Godwin, 2013; Kim et al., 2010), organizational commitment and emotional attachment (Chong, 2009). Fourth, given the importance of employees' engagement in CSR, it will affect the overall social performance if employees do not participate in organizational CSR initiatives. Finally, it is contended that employees' engagement in CSR activities positively impacts CSP. Finally, the relation between CSR decoupling and CSP bears serial mediation of employee cynicism and employee engagement in CSR activities.

H3: CSR decoupling influences CSP through the sequential mediation of employee cynicism and employees' engagement in CSR activities.

3.2.4 Moderation of Communal Values on Perceived CSR Decoupling-CSP Relationship

Communal values refer to the desired end state of human well-being by protecting fundamental human rights and fulfilling human needs, e.g., existence,

growth, and relatedness (Alderfer, 1972). Employees with a higher level of communal values tend to have a stronger urge for community wellbeing and a desire to protect human rights. They may respond favorably to organizations when they perceive CSR to be substantive because they prioritize community and social welfare. On the contrary, their response is likely to be unfavorable when they perceive CSR as symbolic or decoupled. The balance theory also supports our arguments. It argues that individual differences would determine the tolerance of inconsistency. Therefore, we expect individual factors to moderate the relationship between CSR strategies and employee cynicism. Specifically, the negative relationship between substantive CSR and employee cynicism will be stronger among the employees with a higher level of communal value and vice versa. Likewise, the positive relationship between inconsistent CSR strategies (symbolic and decoupled) and employee cynicism will be stronger among the employees with a higher level of communal value and vice versa. Employees with a high level of communal values are more desirous to protect human rights and wish for the wellbeing of a human being.

Previous studies report that employees feel better value-fit with those more involved in CSR and are more attractive. It is also found that the impact of CSR on employees' helping behaviors (Clark et al., 1987), organizational attractiveness, perceived value fit, and pride (Jones et al., 2014) is stronger for high communal employees. Further, balance theory suggests that tolerance for decoupling would determine by individual differences. Based on balance theory and previous research, this study expects that communal values filter. It processes the information about CSR decoupling, resulting in lower cynicism in employees with high communal values. Thus, the indirect impact of CSR decoupling on CSP will be less substantial; consequently, the CSP might be less affected by CSR decoupling. The fourth hypothesis is posited that:

- H4: Communal values moderates the indirect effect of CSR decoupling on CSP through the mediation of employee cynicism and employees engagement, such that the impact is less strong when employees hold high levels of communal values.

3.2.5 Moderation of Collectivism/Individualism on CSR Perceived Decoupling-CSP Relationship

In a collectivist culture, individuals are interdependent within their in-group, prioritize in-group goals over their own and shape their social behaviors based on in-group norms and perceived obligations and duties (Triandis, 2001). On the other hand, in an individualistic culture, individuals are independent of their group, autonomous, prioritize that personal goal over group goals, and

shape their behavior based on exchange theory rather than in-group norms. Prior studies suggest the positive relationship between CSR and employees' outcomes due to the caring nature of CSR. For instance, a stronger relationship has been found between CSR and identification in employees with high collectivist culture (M. Farooq et al., 2014). Similarly, collectivist culture has positively moderated the link between CSR and employees' workplace outcomes (Mueller et al., 2012).

Further, balance theory suggests that tolerance for inconsistency would determine by individual differences. Thus, the relationship between CSR decoupling and CSP across cultures might be more nuanced. The purpose here is not simply asserting the positive relationship in a collectivist culture or negative relationship in an individualistic culture. Instead, the researcher is interested in investigating the more subtle distinction in CSR decoupling strategies. The study is based on symbolic and substantive CSR attributions (Donia et al., 2017) to explain the link between decoupling in CSR strategy and CSP in collectivistic cultures. We propose that employees who attribute the organizational CSR as more symbolic (e.g., self-serving), and have high collectivism, might experience less cynicism because they prefer society welfare over their own.

H5: Collectivism/individualism culture moderates the indirect effect of CSR decoupling on CSP, such that the impact is less strong when employees belong to collectivist culture.

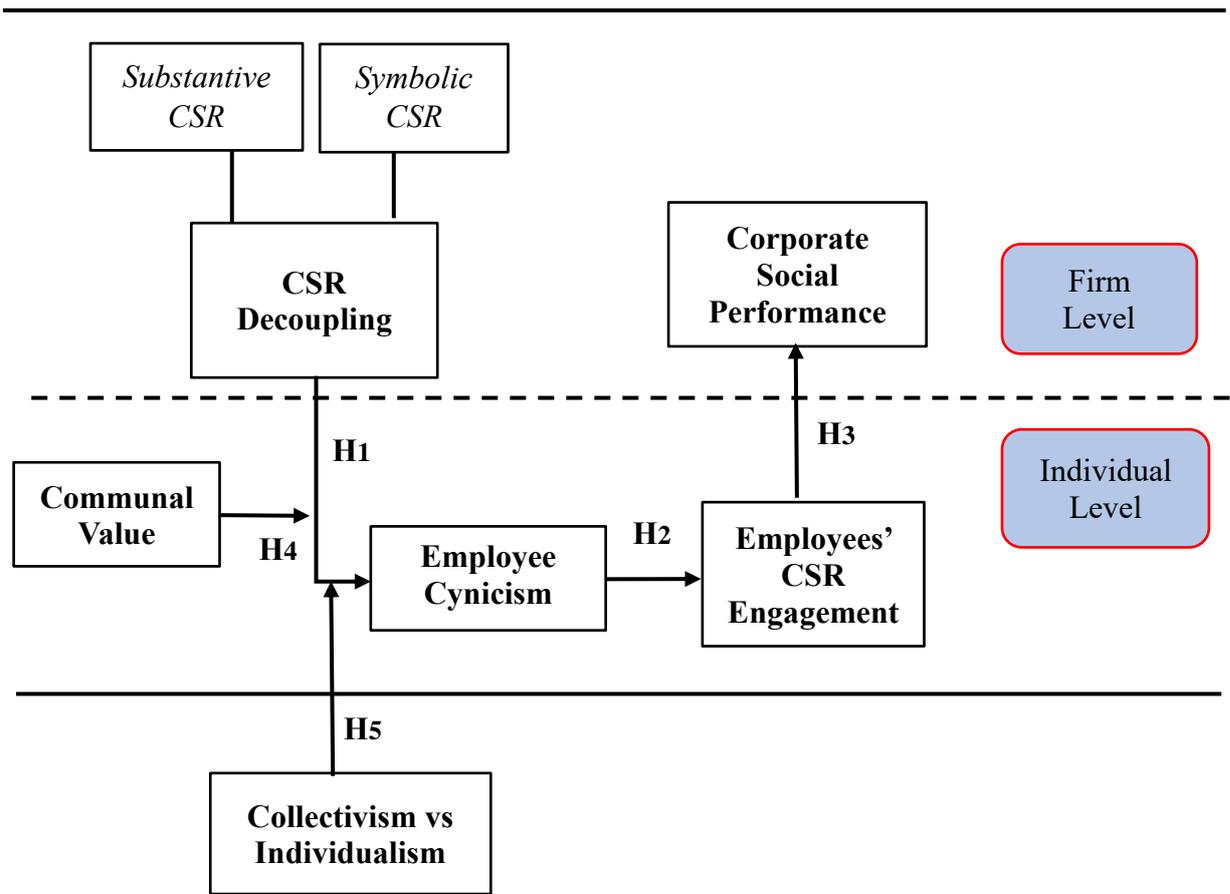


Figure 3: Hypothesized Model

CHAPTER 4

RESEARCH METHODOLOGY

This chapter provides technical specifics of research design, sampling procedure, data collection strategy, and measurements. This would enable readers to grasp the essential information to direct interpretation in subsequent chapters of the study series. Firstly, we outlined the elements of the research design used in this research. Later we cover the methodological approach and detail about employed sample like sampling procedure, sample characteristics, etc. Next, we included the description of the scales utilized for the study variables and information about the control variable of the study.

4.1 RESEARCH DESIGN

Research design is a “blueprint or plan for the collection, measurement, and analysis of data created to answer your research question” (Saunders et al., 2012). It sets out the framework for collecting and analyzing data. The selected design implies a decision regarding the importance of various dimensions of the research process. The choice of research design is based on the objective of the research question on hand. This study has two main objectives: first, examining the path between CSR decoupling and CSP through the indirect relationship between employee cynicism and employees’ CSR engagement. Secondly, to estimate the moderating effect of employees’ communal values and collectivist culture on the process between CSR decoupling and CSP via employee cynicism and CSR engagement. The interconnected elements/dimensions of the proposed research design include purpose of the study, research philosophy, approach to theory development, degree of research question crystallization, research strategies, data collection method, characteristics, study setting, unit of analysis, time horizon, and time horizon researcher interference - the following sections present these elements.

4.1.1 Purpose and Philosophy

The purpose of the study is *causal explanatory* as it concerns how and when CSR decoupling impacts employees’ attitudes, behaviors, and firms’ social performance. This research follows the philosophy of *positivism*. According to this philosophical view, the fundamental purpose of research is to

explain and predict, and it assumes no differences in the logic of inquiry across sciences. Positivism believes that research is empirically observable through human senses and discourages allowing common sense to bias the research findings. It promotes value-free science based on logic only. Two fundamental assumptions of philosophy cover the “assumptions that we make about the nature of reality” (*ontology*) and the “general set of assumptions about the best ways of inquiring into the nature of the world” (*epistemology*) (Easterby-Smith et al., 2004).

As mentioned above, the current study takes a positivistic research preview; the ontology of this paradigm is that there is one single reality to be captured, independent of all people if the right tool to measure it exists. In this relation, an empirical ontological view is taken of the universe, which assumes that research techniques and instruments should be used to explain fact objectively and independently of the observer to conclude such phenomena, which could then be generalized as long as the sample is reasonably representative (Ates & Bititci, 2008). It is assumed that in the social sciences, phenomena are not explicitly observed, such as in the pure sciences, to be investigated through the application of theory (Lee & Lings, 2008). In positivism, epistemology is that knowledge and truth can be deduced through scientific knowledge. This thesis adopted positivist epistemology and believed that truth is objective and legitimate knowledge can be created using the scientific method, making it possible to generalize the conclusions derived from the collected data.

4.1.2 Theory Development Approach and Crystallization

Deductive, inductive, and abductive reasoning theories exist concerning the theory development approach to research (Saunders et al., 2012). A suitable theory is selected in deductive reasoning by carefully reviewing prior literature on the topic and then researching to test the theory. According to Bell et al. (2018), the scholar first reviews the available theoretical literature on the subject in the deductive approach. Then, based on that literature, develop hypotheses that are later accepted or rejected based on the data gathered on the subject in a setting. In contrast, the inductive approach collects data to explore a topic, create a new theory, or develop the existent theory. According to Collis and Hussey (2014), the inductive approach is the inverse of the deductive approach as it progresses from the specific to the general by analyzing a setting and then developing a theory for the general population. Lastly, the abductive approach begins with studying a phenomenon, observing topics or patterns, setting a new theory, or developing an established theory and the test by examining the phenomenon again. The critical aspects of selecting the design for a research

project are discussed by Saunders et al. (2012), which forms the general plan for addressing the research question.

It is assumed that in the social sciences, phenomena are not explicitly observed, such as in the pure sciences, to be investigated through the application of theory (Lee & Lings, 2008). This research will concentrate on the potential consequences of CSR decoupling. While factors of interest like CSR nature cannot be explicitly examined, we may conclude that they exist through applying theory and the logical conjecture and then weighing them using the appropriate scales accordingly (Mueller et al., 2012). This point of view typically guides research into a hypothetical “deductive” approach, including pre-developed hypotheses and applying them to statistical tests to endorse or contradict the relationships described in the hypotheses. So, this thesis relies on the hypothetico-deductive research approach and scientific evidence that involves developing hypotheses using existing theory followed by assessments to prove the formulated hypotheses (McGrath & Johnson, 2003; Saunders et al., 2009).

Consequently, a quantitative analysis approach is proposed in this thesis, considering the positivist epistemological analysis model. Most closely related to quantitative analysis are positivism and highly organized data collection. The use of collected data can also be closely connected with the deductive method of testing a theory. This thesis aligns with the pragmatist perspective, claiming that when a quantitative process approach is used, this is achieved to consistently acquire more knowledge of CSR and extend this knowledge to the larger business sense. So, the research is quantitative, and the nature of the research design is explanatory since it focuses on ascertaining and explaining relationships among variables (Saunders et al., 2009).

In a nutshell, this is a *formal study* as it commences with a set of hypotheses and entails precise procedures and data source specifications. The primary purpose of the research is to test the deductively proposed hypotheses.

4.1.3 Research Strategy, Methods, and Characteristics

This research is concerned with learning why—that is, how CSR decoupling produces changes in employee’s and firms’ level outcomes, therefore it is causal-explanatory. In addition, scholars try to analyze the underlying mechanism and boundary condition between CSR decoupling and CSP. Following positivism philosophy, this study proposes a *quantitative methodology* with a hypothetico-deductive approach to theory development. The way quantitative research is used is through statistical and numerical testing

of the variables. The study adopted a *survey strategy* to collect primary data for study variables. A survey gathers primary and secondary data from a sample, which can then be analyzed as data. This method aims to produce results representative of the larger population from which the sample was drawn. In statistical results, surveys are commonly correlated with positivism methodology.

Further, the scholar conducted a *communication study* using both drop-off and online survey methods to communicate questionnaires to selected firms later returned after completion. For the primary survey data, the triangulation technique is used in this study to validate both types of data. Triangulation involves using more than one method to collect data to confirm the validity/credibility/authenticity of research data, analysis, and interpretation. In this study, two self-administrated surveys are conducted from employees against each variable with the temporal separation. Primary data is collected from the employees (middle managers) for independent and mediating variables, and secondary data is collected using sustainability and annual reports for dependent variables, i.e., CSP. In a research study based on positivist assumptions, triangulation helps to reveal the *reality* in the data and add breadth, depth, richness, and complexity in research (Denzin, 2012; Denzin & Lincoln, 2011).

4.1.4 Time Horizon, Settings, and Interference

Two self-administrated surveys are conducted with a time lag of one month. In its nature, this is a *cross-sectional* study as data for each variable is gathered just once. Furthermore, the research is done in the natural environment where day-to-day working is proceeding. Therefore, data were collected in a *non-contrived setting* without any interference from the researcher. The researcher wants to examine the relationship between CSR decoupling and employees' attitudes and behavior. Therefore, the researcher planned to collect data from the employees through questionnaires. In this case, beyond self-administrated questionnaires to the employees, the researcher has no interference in the everyday activities of the firm. Therefore, the researcher has minimal interference during the data collection procedure.

4.1.5 Research Quality

Quality metrics assist in determining the degree to which a particular study is reliable, valid, and replicable. *Reliability* is a metric that indicates how similar the findings would be if other researchers repeated the analysis. The *replication* metric indicates whether other researchers can repeat the study or

not. The validity of a study quantifies whether the research measures what it is intended to or not. It also shows the monetary value of the data gathered (Bell et al., 2018; Malhotra & Dash, 2011). Scholars introduce method triangulation and time lag in two surveys to ensure the data's reliability and validity.

Further, well-established scales from the literature are used to measure the study variable. Finally, a reliability test ensures that the researchers measure the same concept within different questions. Within this research, the scholar set the minimum acceptable Cronbach's alpha on 0.70. Further, construct validity, content validity, and concurrent validity are ensured using statistical techniques discussed in Chapter 5 in detail. The methodological process and procedures are well explained transparently, making the replication of our research design easy. The researcher ensured that the study's replicability was of the highest caliber. Each study phase is clarified and recorded so that future researchers can replicate the study.

4.2 SURVEY STRATEGY

The study adopted a survey strategy to collect primary data for study variables. Survey method is used to collect data from sample, which can then be analyzed as data. This method aims to produce results representative of the larger population from which the sample was drawn. In statistical results, surveys are commonly correlated with positivism methodology. A survey is a data collection method from or about individuals to describe, contrast, or understand their perception, behavior, and attitudes (Fink, 2003). In the business context, the survey technique is popular as it enables the researcher to acquire both qualitative and quantitative on a variety of study subjects. The participants prefer survey techniques because it is authoritative and understandable. In a survey, questionnaires are filled by the responder on their own. The survey technique is a well-known and widely used strategy in business research. This study used questionnaire-based survey techniques, which are common because they allow for collecting standardized data.

For this study, the scholar used both drop-off and online methods to communicate questionnaires to selected firms which later returned after completion. The drop-off survey method necessitates the scholar traveling to the respondent's location to drop questionnaires. This communication method costs more since it requires going to each respondent's location, but it has a greater response rate than other methods. Further, the scholar communicated the questionnaire via the Internet. Online questionnaires are easy and inexpensive, but not everybody has access to the Internet. In addition, there are certain

privacy and security issues, but the advantages are more promising. Further detail of questionnaires is provided in Section 4.3.

4.3 POPULATION AND SAMPLE

Population refers to the set of observations from which scholars draw samples using sampling techniques for analysis purposes. The sample must be representative of the whole population (Narehan et al., 2014). Academics identified two primary ways to choose the population sample: probability sampling and non-probability sampling. Probability sampling is when all target population segments get an equal probability of getting selected. (Ary et al., 2013). Furthermore, the probability method is optimal when the population characteristics are known (Sekaran & Bougie, 2016). The study population is all employees working in those Pakistani organizations actively engaged in CSR and its reporting. The study centered on employees' perceptions of their organization's CSR strategies and engagement in these activities. Generally, multi-stage sampling is utilized for studies where the population is spreading over a relatively vast geographic area, like a country (Kothari, 2004). He also says that since the sample frame in multi-stage sampling is separated into partial units, it is simple to handle than single-stage designs. As a result, multi-stage sampling is the optimum fit for this study, considering the aims and population.

4.3.1 Target Population

The study focused on employees' perception of their organization's involvement in CSR strategies and their engagement in its CSR initiatives. In firm-level analysis, the population was narrowed down to those organizations which regard social and environmental responsiveness as a core business value. So the target population of this study comprises the top 100 listed organizations that publish their sustainability reports. In addition, these chosen organizations are actively involved in CSR activities and agreed to participate in the study.

The target population is narrowed to middle-level managers of selected organizations for micro-level variables. The majority of Empirical studies concentrate on upper management, ignoring the critical role of middle management (Morgeson et al., 2013; Waldman et al., 2006). Middle managers are cross-functional workers with access to strategy and operations (Wooldridge et al., 2008). They are involved in strategy development and implementation and have top-down and bottom-up influences (Ren & Guo, 2011). Their views and behaviors define corporate credibility, and they can change the behavior of lower-level employees (Mayer et al., 2009). CSR views and judgments were

discovered to penetrate deep from middle management to lower management, and their function is viewed as communicating agents for the transmission of the CSR mission to reduce employees (Vlachos et al., 2014). In a sense, middle management is the most suitable respondent considering the study variables.

4.3.2 Sampling Procedure

Multistage sampling is proposed for the selection of the sample. Initially, we filtered all organizations and is conditioned upon their involvement in CSR activities or publishing their CSR report annually because we are interested in studying the CSR activities of organizations. For final firms' selection, two filtration criteria were set by scholars keeping in mind the research objectives. 1) Firms that are listed on the Pakistan stock exchange are considered. 2) Only those listed firms are included in the study, reporting their CSR activities in annual reports, and their reports are available on their official websites. The selection of the target population focused on organizations that embrace CSR as a core business value. Accordingly, at this stage, 100 listed firms were selected that were reporting their CSR activities on their official sites. These firms were involved in various CSR initiatives related to employees' benefits, education, health, and environment, and they also conveyed their CSR intents through their reports.

The second task was to collect middle-level managers' information from the human resource department. First, HR provided the details of middle managers. Then, the census technique is used to grab the data from the employees. In selecting participants, the scholar target at least 20 employees from each organization to reach the planned sample (10 responses against each item).

4.3.3 Actual Sample

All middle managers from each of the hundred target firms were invited to participate in the survey through the respective human resource department. Ninety firms agreed to participate in the study. Therefore, with the help of HR departments, 1800 questionnaires were distributed for this purpose. About sixty-seven percent (1200) of respondents completed survey questionnaire 1 (Annexure B), and the remaining middle managers did not complete the first questionnaire. In the second phase, about three-fourths (900) respondents also completed the survey questionnaire 2 (Annexure C). After both surveys, the 900 questionnaires were further reviewed for the missing values and unengaged responses. As a result, we excluded eight firms for which less than ten useable

questionnaires were available. Therefore, the final useable questionnaires, the actual sample, consisting of 820 middle employees from 82 organizations (list of firms is provided in Annexure A).

4.4 DATA COLLECTION

The data collection strategy is designed to decide the type of data to be collected, how, when, and from whom it will be collected. The primary data collection procedure is planned to complete in two surveys from the middle managers of the organizations. Detail of each study and instrument used in it are given in the next section

Two self-administered questionnaires are undertaken to obtain information from employees with temporal breaks. Data collection at a single time in primary research might lead to systematic approach biases (Podsakoff et al., 2003). As a result, the data is gathered in two phases, with four-week intervals to reduce these biases. In several CSR studies, the time-lagged approach is also considered the desired design. Initially, in phase 1, the questionnaire is distributed to 1800 middle managers of selected organizations to rate their substantive and symbolic CSR, communal value, and collectivist/individualistic orientation. 1200 (67%) usable questionnaires are collected. A similar response rate is reported in numerous CSR studies that collected primary data. In the second wave, survey two is conducted after four weeks. In Survey 2, we again distributed questionnaires to the same respondents who responded to us in the first survey to collect data on employees' cynicism and CSR engagement. In this stage, 900 (75%) useable questionnaires are received back.

Secondary data on CSR disclosure is collected for 2018, and one-year-lagged social performance for 2019 is obtained. This timeframe appears brief at first glance. However, prior-year CSR disclosure data are not accessible for several organizations since disclosing CSR activities or publishing CSR reports in Pakistan is still in its early stages, preventing us from collecting data for prior years.

4.4.1 Time Lag Procedure

The data is collected from employees in two phases with a time lag of one month. The time lag is the period between a stimulus and response or cause and effect (Griffeth et al., 2000; Riketta, 2008). This technique is suggested by Podsakoff et al. (2003) to avoid common method bias. At Time 1, we measured

symbolic and substantive CSR, communal value, collectivist/individualist orientation, and demographic variables such as age, gender, education etc. At Time 2, we repeated the same process, collecting the employees' cynicism and CSR engagement. It also entails deciding on a time interval during which no anticipated change in the variables. If the time lag is extended for a longer span, the impact of time lag diminishes. (Dormann & Griffin, 2015; Mitchell & James, 2001). In studying the employee's behaviors, the interval of one month between response time is considered as suitable, e.g., (Paek et al., 2015; Zhang et al., 2017). Therefore, the gap between the two surveys is one month. Despite these methods to minimize traditional method bias, this study is still cross-sectional, and variables are not organized or collected in any way to comply with any kind of causal series. Rather, this approach entails separating data about variables that are directly connected to one another (Podsakoff et al., 2003).

4.4.2 Middle Managers' Survey Time 1

In the first survey, questionnaires were circulated to collect data for the independent (symbolic/substantive CSR) and moderator variables (Communal values and collectivist/individualist orientation). The questionnaire begins with the opening statement about the study purpose and declaration to secure employees' privacy. It consists of four sections. The first section of the instrument concerns the perceived substantive/symbolic CSR. It consists of 14 items, of which seven belong to the symbolic CSR and seven to the substantive CSR. The second part measured the individualistic and collectivistic orientations using 16-items. Sixteen items relevant to communal values are included in the third section, which is also a moderator in the research model. The last sections deal with the demographics of employees, including gender, marital status, education, age, corporate tenure, overall experience, and details specific to companies such as industry and type of industry. Employees are also asked to provide their name, initials, and the last four digits of their cell number in this section to generate employee identity code for the second survey. We distributed 1800 self-administrated questionnaires in this first wave to rate their substantive and symbolic CSR, communal value, and collectivist/individualistic orientation. Usable questionnaires which received back are 1200.

4.4.3 Middle Managers' Survey Time 2

The second survey was conducted after four weeks of the first one, aiming to collect data for the mediating variables. There are three sections of the questionnaire. The questionnaire starts with the opening statement about the purpose of the second wave and declaration to secure employees' privacy. It

consists of three sections; the first section concerns the employees' cynicism; the second sections deal with employees' engagement in CSR activities of the organization. In the final section, employees are asked to provide their name, initials, and the last four digits of their cell number to ensure the employee identity code was collected in the first survey. In Survey 2, we distributed questionnaires to the same respondents who responded to us in the first survey to collect data on employees' cynicism. We received back 900 useable questionnaires after this survey.

4.4.4 Secondary Data Sources

Firms' social performance is measured through secondary data. In order to calculate CSR by using secondary data, the scholar has thoroughly searched numerous databases, for example, Domini, Fortune's Most Admired Companies, and Kinder, Lydenberg, but these databases are not accessible in emerging states like Pakistan. Thus, current studies have built a CSR transparency index by incorporating data from annual sustainability reports. Secondary data on CSP, annual and sustainability reports available on each company's official website, were obtained. CSP disclosure data was compiled for the year 2018. This timeframe seems short at first glance, but the CSP disclosure data for prior years were not possible for several companies because it is at the beginning of reporting CSR operations or releasing sustainability reports in Pakistan, thereby limiting us from gathering recent data.

4.5 COMMON METHOD BIASES

For all factors other than dependents, the present study focused on data from questionnaires. While allowing data to be gathered quickly and accurately, the data of the questionnaire is not without its limitations. Socially desirable responses have been stressed by this approach as a general concern (Holtgraves, 2004). Podsakoff et al. (2003) proposed that these biases can be minimized through different methodological steps. For instance, the respondents were told that there were no correct or incorrect responses and that their identity and secrecy would be respected under all situations. They were also assured that the ratings in the study did not influence their performance evaluation. Measurements of predictors and criterion variables were collected from various sources, i.e., middle managers (for independent, mediating, and moderating variables), secondary results (CSP). In addition, we provided a temporary separation in measuring the independent and mediating variables by adding a time lag in two surveys.

These measures reduce the likelihood of respondents seeking social acceptance and culturally appropriate behavior or being treated positively by others. We may then regulate the common method biases. After collecting data, we perform the Harman Single Factor Test and CFA to determine biases resulting from common method variance (CMV). Detail of these analyses and results is given in the result section, showing no such issues in the data.

4.6 MEASUREMENTS

Researchers stressed the importance of selecting the measurement of constructs on a well-defined scale to ensure its reliability and validity (Bonds-Raacke & Raacke, 2012). Since the reliability and validity of developed scales are already established, Ghauri et al. (2020) suggested adopting the measures. Therefore, we adopted all the developed scales from the relevant stream of organizational research to assess the variables of interest. Detail of each is provided below.

4.6.1 Perceived CSR Decoupling

Perceived CSR decoupling is operationalized by calculating the difference between symbolic CSR and substantive CSR. The study followed Following walker and Wan, (2012) and Scheidler et al., (2018), we calculated CSR decoupling by subtracting the score of substantive CSR from score of symbolic CSR. Where a high positive number indicates high symbolic CSR with little-to-no substantive CSR, and a high negative number indicates high substantive CSR with little-to no symbolic CSR. The higher the number the greater the decoupling. We defined firm-level CSR decoupling as the aggregation of substantive and symbolic CSR reported by the individuals. We calculated intraclass correlation coefficients (ICCs) values to assess the validity of aggregating data for CSR decoupling. The results of intraclass correlation coefficients [ICC(1) = 0.46, 0.50, ICC(2) = 0.84, 0.86] supported the aggregation of the employees' individual responses to the organizational-level substantive CSR and symbolic CSR respectively.

To measure substantive and symbolic CSR, twelve items developed by Donia et al. (2017) are used to capture the two CSR types (i.e., six items for symbolic and substantive) is used in this study. The respondents were asked to explain their organization's involvement in social activities. The sample item for symbolic CSR is "to look good relative to its competitors," and that of substantive CSR is "because it has a genuine interest in the welfare of external individuals affected by its practices." The participants indicated how well they

thought each motive on a five-point Likert scale. Where 1 = strongly disagree to 5 = strongly agree. For all items, please see the survey questions time-1 (Annexure B, Section 1).

4.6.2 Collectivism vs. Individualism

For measuring collectivism/individualism orientation, the sixteen-item scale (Eight items for Collectivism and Individualism) of Triandis et al. (1988) is used. The sample item for individualism is “I often do ‘my own thing,’” and for collectivism is “If a coworker gets a prize, I would feel proud.” The respondents rated their sense of event frequency for individual or group achievements using a nine-point scale. Where 1 = never or no and 9 = always or definitely yes. For all items, please see the survey questions time-1 (Annexure A, Section 2).

4.6.3 Communal Value

Communal values are measured by fourteen items, expressing individuals' desires for human well-being, developed by Clark et al. (1987). The sample item is “when making a decision, I take other people’s needs and feelings into account.” The participants rated their truthfulness towards items for communal value on a five-point Likert scale. Where 1 = not true at all to 5 = true all of the time. For all items, please see the survey questions time-1 (Annexure A, Section 3).

4.6.4 Employee Cynicism

Employees' cynicism is measured by a fourteen-item scale, expressing a negative attitude of employees to their employing organization, developed by Dean J et al. (1998). The sample item of this scale is “when my organization says it’s going to do something, I wonder if it will really happen.” The participants described how negative their beliefs, affect, or behavior is towards their organization on a seven-point Likert scale is used where 1 = strongly disagree to 7 = strongly agree. For all items, please see the survey questions time-1 (Annexure C, Section 1)

4.6.5 Employees' CSR Engagement

Employees' CSR engagement is measured by a nineteen-item scale, expressing the degree to which employees invest themselves to pursue organizational CSR initiatives, developed by Opoku-Dakwa et al. (2018). A sample item is "I devote a lot of energy to CSR projects." The participants described their behavior towards CSR on a five-point Likert scale. Where 1 = strongly disagree to 5 = strongly agree. For all items, please see the survey questions time-1 (Annexure C, Section 2).

4.6.6 Corporate Social Performance

The scholar followed Khan et al. (2013) to construct the CSP index, including five CSR dimensions, i.e., employee information, community involvement, value-added information, environmental involvement, and product/service information. The CSP index reflects the degree to which companies disclose their CSR activities in their annual reports. There are 20-items in the index. If the item in the index was reported in the company's annual reports, a binary method was introduced in which the company was assigned one, and otherwise zero. Likewise, if the index item was not relevant to the company, it was not awarded a zero, which was achieved by reviewing the entire annual report. The index is obtained by calculating the ratio of a company's score to the highest score (Branco & Rodrigues, 2006). For each company, the index is calculated by averaging the score obtained to the highest score possible for that company. For all items, please see the survey questions time-1 (Annexure D).

4.6.7 Control Variables

Individual-level demographic variables (*age, gender, education, organizational tenure*) were collected as control variables, and the goal was to rule out any plausible alternate interpretations. We controlled age because prior studies on CSR have reported impacting their behaviors and attitudes (John et al., 2019). Younger employees could be more informed of CSR-related problems and those with higher levels of schooling, which may influence their responses. Further, we control gender because the prior study has shown that in terms of CSR responsiveness and understanding, there could be gender disparities. It found that women's orientation towards CSR is greater than that of men (Burton & Hegarty, 1999). Another study reported that women had more commitment to corporate social obligations than their male peers (Smith et al., 2004). As a control variable, the study has also used tenure. Organizational

tenure can influence how much knowledge the employee has readily available to decide on organizational motivations and CSR validity. Organizational level variables like size and sector are also collected, but a recent study conducted by Wigmore-Álvarez et al. (2020) reported that educational organizations' size or geographical area does not have any impact on their social responsibility adoption.

4.7 DATA ANALYSIS STRATEGY

Contemporary data processing techniques have been used in this study. For preliminary data analysis like precision, outliers, normality, missing values, and description, statistics, we used SPSS. To ensure construct validity and model fitness metrics, we conducted a confirmatory factor analysis with the help of AMOS. The constructs' reliability was calculated through the alpha of Cronbach, and the average variance extracted is derived to ensure the composite reliability and discriminant validity. In addition, because of the cross-sectional nature of self-reported surveys, we conducted Harman's one-factor test to examine the presence of common method biases and found no such problem in the data. Lastly, to find direct and indirect effects, structural equation modeling (SEM) was used by using MPlus. Following Chan's (1998) typology of the direct consensus model, CSR decoupling is aggregated from individual to firm-level responses.

CHAPTER 5

DATA ANALYSIS AND RESULTS

This chapter describes the statistical software and method used to test the proposed hypotheses between CSR decoupling and CSP through serial mediation (i.e., employees' cynicism, CSR engagement) and moderation (communal value and collectivist/individualist orientation). For data analysis Excel, SPSS, and MPlus were used. The first section covers the data screening process in detail. The second section presents respondents' and firms' characteristics. The third section pertains to factor analysis, where the scholar presented EFA, CFA, and model fitness of measurement and alternative models. The fourth section presented a detailed statistical approach to ensure the validity and reliability of the scales used in the study. The fifth section pertains to descriptive statistics, correlation analysis, and group comparison results. The final section results of the multilevel path analysis are conducted through MPlus to test the hypothesized relationship among study variables.

5.1 DATA SCREENING

The data screening is carried out to ensure minimal errors in the data entry and encoding to obtain the quality data set before the analysis. In the first stage, primary and secondary data are compiled in the Excel file. In the case of primary data, each respondent received a unique code that matches with his second survey at this point. Next, data is cross-checked to ensure the accuracy of data coding by taking a 10 percent sample of data to prevent human error (Sekaran & Bougie, 2016).

After ensuring the accuracy in data entry, the missing values, unengaged responses, and outliers in the data are double verified. A case-by-case manual inspection is carried out first, and descriptive tests were done in SPSS in the second inspection, including frequency distribution, mean and standard deviation. During this, twenty responses are found incomplete, therefore, deleted. Four of them included minor missing values, which are substituted by the mean value of the scale. In addition, the psychometric responses under standard deviation 0.4 are removed from the sample as it shows that the survey is answered in the same way as the respondents are unengaged. Finally, a boxplot is used to identify the outlier. Without data screening and cleaning, the data may potentially interrupt all statistical analysis at a later stage if kept (Hair

et al., 1998). Fifty questionnaires are removed for being incomplete, inconsistent, unengaged, or outliers during the review.

Of the 900 responses sent, 834 results have remained at this stage. In addition, it is ensured that each company must have at least ten questionnaires, so we deleted all those organizations from which we have less than ten available respondents. Finally, we have 820 questionnaires from 82 organizations considered for analysis. Data normality is also ensured by applying the descriptive tests to latent variables.

5.2 SAMPLE CHARACTERISTICS

The firms' data is first analyzed in their sector and industry. Of the 82 firms, about 83% (68) of firms belonged to the public sector, and the remaining were from the private sector. Further, about 88% (72) firms are manufacturing in terms of industry, and the remaining are services firms. Table 5.1 represents the cross-tabulation about firms' sectors and industries.

Table 5.1
Firms Characteristics

Variable	Category	Freq	%
Sector	Public	68	82.9
	Private	14	17.1
Industry	Services	10	12.2
	Manufacturing	72	87.8
Total		82	100

The personal data obtained by respondents are analyzed for the profile of the respondents and submitted for two reasons. First, to include the background details of the respondents participating in the research. The second is to provide the characteristics and features of the study's respondents. This study incorporates gender, marital status, age, formal education, experience, and organizational tenure. Table 5.2 shows the respondents' gender by demographic characteristics. Of the 820 responds, about 52% are male. In terms of marital status, almost 52% of respondents are married. There is no significant difference in marital status among males and females in the sample. The age data shows that 73% of respondents are above 25 years of age and below 55. The percentage of females in the age group of 26 to 35 is relatively lower than males. This result presents the labour ratio prevailing in Pakistan, where most females left their jobs due to their increasing marital and family responsibilities (Rehman et al., 2017). Sometimes females have to leave employment after marriage due to the

pressure of their in-laws. Almost 99% of the respondents are graduate and master's degree holders. There is no difference found in education among both genders. Their education level shows that they could adequately comprehend the English language questionnaire.

Table 5.2
Participants' Gender by Demographic Characteristics

Variable	Category	Gender				Total	
		Male		Female		Freq	%
		Freq	%	Freq	%		
Marital Status	Single	213	49.8	184	46.9	397	48.4
	Married	215	50.2	208	53.1	423	51.6
Age (years)	Below 25	34	7.9	33	8.4	67	8.2
	26-35	170	39.7	104	26.5	274	33.4
	36-45	168	39.3	160	40.8	328	40.0
	46-55	51	11.9	85	21.7	136	16.6
	56-65	5	1.2	10	2.6	15	1.8
Formal Education	High School	6	1.4	6	1.5	12	1.5
	Bachelors	188	43.9	172	43.9	360	43.9
	Master's	233	54.4	208	53.1	441	53.8
Total Experience (years)	1-5	177	41.4	125	31.9	302	36.8
	6-10	134	31.3	120	30.6	254	31.0
	Above 10	117	27.3	147	37.5	264	32.2
Organizational Tenure (years)	1-5	300	70.1	258	65.8	558	68.0
	6-10	78	18.2	65	16.6	143	17.4
	Above 10	50	11.7	69	17.6	119	14.5
Total		428	100	392	100	820	100

In the experience category, about 37% of respondents have spent one to five years in the job. Similarly, 31% have more than five years of experience, while 32% have more than ten years of experience. Males ratio is high in the category of 1 to 5 years of experience compared to females depicting the early entry of males in professional life. On the other hand, the female ratio is high in the category of above ten years of experience compared to males. In terms of organizational tenure, 68% of respondents joined the organization five years ago maximum, and the remaining 32% have more than five years of tenure in the current organization. The results of experience and tenure also depict interesting facts. Women have more experience (37.5% vs 27.3%) and organizational tenure (17.6% vs 11.7%) as compared to men. It means that women are more sustainable in their jobs while men are more concerned about their career progress and ready to join the new organizations.

5.3 FACTOR ANALYSIS

5.3.1 Exploratory Factor Analysis

Exploratory factor analysis (EFA) is performed to show the factor structure to establish the uniqueness of the study variables. Thus, it ensures that study variables are unidimensional and that the study confirms the construct validity of measures. EFA is ubiquitous in management studies and has shown helpful in evaluating construct validity (Ford et al., 1986). Therefore, before testing the study model, EFA is performed on 76 items for their factorization by selecting seven fixed variables extraction in SPSS.

Factors are retained based on Eigenvalues higher than one. Items with a cross-loading value greater than 0.30 and items with a loading value less than 0.30 are omitted from the data in compliance with the thumb law (Comrey & Lee, 2013). Factors with an absolute value of less than 0.30 are considered negligible and are generally suppressed (Fabrigar et al., 1999). The items in factor loading are arranged from largest to smallest coefficient value. EFA is performed using the maximum likelihood extraction method and ProMax with Kaiser normalization for the rotation method. The Maximum Likelihood method is preferred because it is a requirement of AMOS if you want to perform confirmatory factor analysis later (Tabachnick et al., 2007).

The result of factor analysis is given below in Table 5.3. All 76 items are loaded in their respective seven iterations, and only two items were not perfectly fit. The item, “I enjoy being unique and different from others in many ways,” exhibits no loading for individualistic orientation or any other factor. The item, “it bothers me when other people neglect my needs,” exhibits no loading with communal value or any other factor. Therefore, these two items were removed from further analysis. The findings of the EFA very strongly affirm the factorial autonomy of the study constructs. The detail of the seven factors and their loadings is given in Table 5.3.

The first factor is substantive CSR, consisting of six items and their loadings ranging from 0.77 to 0.62. The second factor is symbolic CSR, composed of six items and their loadings ranging from 0.77 to 0.58. The third factor is individualism, with seven items and loading ranging from 0.91 to 0.77. The fourth factor is collectivism, with eight items and loading ranging from 0.93 to 0.54. The fifth factor is communal values that consist of thirteen items, and the loadings’ range is from 0.84 to 0.61. The sixth factor is employees’ cynicism composed of fifteen items and loading range from 0.88 to 0.74. Finally, the seventh factor is CSR engagement consists of twenty-one items. The loadings of its items range from 0.81 to 0.44.

Table 5.3
Exploratory Factor Analysis

Construct	Items	F1	F2	F3	F4	F5	F6	F7
Substantive CSR	SubCSR_1	0.77						
	SubCSR_2	0.76						
	SubCSR_4	0.68						
	SubCSR_3	0.63						
	SubCSR_6	0.63						
	SubCSR_5	0.62						
Symbolic CSR	SymCSR_1		0.77					
	SymCSR_3		0.77					
	SymCSR_4		0.71					
	SymCSR_5		0.68					
	SymCSR_6		0.64					
	SymCSR_2		0.58					
Individualism	Ind_3			0.91				
	Ind_4			0.89				
	Ind_5			0.85				
	Ind_1			0.83				
	Ind_6			0.83				
	Ind_2			0.77				
	Ind_7			0.77				
Collectivism	Coll_7				0.93			
	Coll_3				0.93			
	Coll_5				0.88			
	Coll_2				0.88			
	Coll_8				0.86			
	Coll_4				0.85			
	Coll_6				0.57			
	Coll_1				0.54			
Commnal Value	ComVal_10					0.84		
	ComVal_6					0.82		
	ComVal_4					0.82		
	ComVal_13					0.82		
	ComVal_3					0.79		
	ComVal_12					0.79		
	ComVal_9					0.74		
	ComVal_11					0.71		
	ComVal_14					0.71		
	ComVal_7					0.70		
	ComVal_5					0.65		
	ComVal_8					0.65		
	ComVal_2					0.61		

Construct	Items	F1	F2	F3	F4	F5	F6	F7
Employee Cynicism	Cyn_1						0.88	
	Cyn_2						0.85	
	Cyn_3						0.84	
	Cyn_6						0.82	
	Cyn_4						0.81	
	Cyn_9						0.80	
	Cyn_8						0.80	
	Cyn_5						0.79	
	Cyn_11						0.79	
	Cyn_12						0.78	
	Cyn_14						0.78	
	Cyn_7						0.78	
	Cyn_10						0.78	
	Cyn_15						0.76	
	Cyn_13						0.74	
CSR Engagement	CSREng_3							0.81
	CSREng_5							0.81
	CSREng_2							0.80
	CSREng_8							0.79
	CSREng_1							0.77
	CSREng_7							0.76
	CSREng_6							0.76
	CSREng_10							0.76
	CSREng_20							0.75
	CSREng_4							0.75
	CSREng_11							0.75
	CSREng_9							0.75
	CSREng_14							0.71
	CSREng_13							0.69
	CSREng_21							0.67
	CSREng_19							0.64
	CSREng_15							0.63
	CSREng_17							0.59
	CSREng_12							0.55
	CSREng_18							0.47
	CSREng_16							0.44

Notes: Extraction Method: Maximum Likelihood; Rotation Method: Promax with Kaiser Normalization; Rotation converged in 7 iterations

5.3.2 Confirmatory Factor Analysis

After the factor extraction in EFA, confirmatory factor analysis (CFA) is performed to test the overall validity of the latent variable model. Before testing proposed hypotheses, both convergent and discriminate validity must be established. CFA is a contemporary and robust statistical tool to investigate the nature of and link between latent study variables and plays an essential role in model validation for further path analysis. As the theory suggested, it is a technique to validate that used items are correlated to relevant variables. CFA is more parsimonious than EFA in modeling flexibility and is commonly used to examine the relationship among study constructs.

This study tested the CFA model for every latent variable (i.e., symbolic CSR, substantive CSR, employee cynicism, employees' CSR engagement, communal value, collectivism, individualism). Seventy-four items are entered together in AMOS using the pattern matrix builder plugin to assess both discriminate and convergent validity. Figure four shows the graphical representation of CFA. Results of CFA show that the value of standardized estimates for all items on the relevant variable is below 1, which is the standard rule. Furthermore, standardized estimates for the study model range from 0.91 to 0.70, which means that all items are loaded on relevant factors and have better convergent validity. On the other hand, the values of covariances among different variables are below 0.70, which is also a standard rule which means that all variables bear a significant discriminate validity.

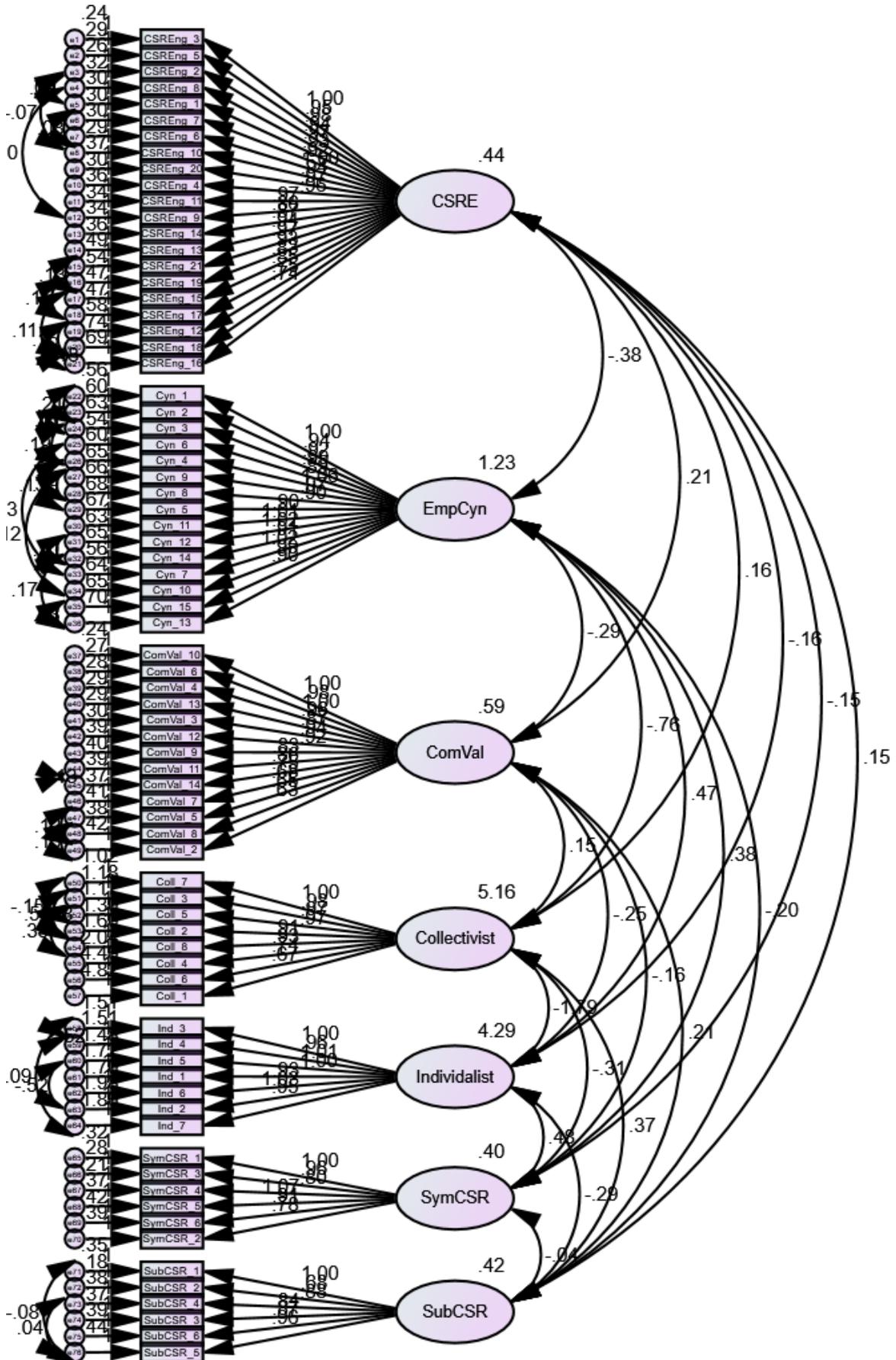


Figure 4: Confirmatory Factor Analysis

5.3.3 Model Fitness of Measurement Model and Alternative Model

There are several indices reported by scholars, which are used to ensure the model-fitness, for instance, Chi-Square, the Comparative Fit Index (CFI), Tucker–Lewis Index (TLI), the Root Mean Square Error of Approximation (RMSEA) (Bentler, 1990; Steiger, 1980). However, there are no single set of indices on which researchers agree that they are the best fitness indicators. A review study was conducted by McWilliams and Siegel (2000) on around 500 research articles of SEM. They could not find a single set of fit indices reported by at least 25 percent of the articles. Every journal and reviewer has different preferences model fitness indices. Many scholars prefer CFI, TLI, Chi-square, RMSEA as model fitness indices (Kenny & McCoach, 2003). On the other hand, many social sciences scholars choose CMIN/df, TL, RMSEA, and CFI. The review also reported that every study must report Chi-square in model fitness indicators. Another review study on 194 research articles said that the fitness indicators which are preferred in 194 research articles are CFI (78.4%), RMSEA (64.9%), and TLI (46.4%) (Jackson et al., 2009). Considering these reviews, this study adopted chi-square, CFI, RMSEA, and PClose as the fit indices.

CFA is used to evaluate the calculation model of all latent variables charged by the corresponding elements of each scale. The CFA outcome indicates a robust fitness model with seven latent variables for the measuring model. Because of the overall EFA before performing CFA, both things were already better suited to their respective scales. The results in Table 5.4 show that the model fit indices for the measurement model. As model fit indices for measurement model are excellent as the value of CFI is 0.95 that is excellent and value RMSEA is less than 0.8, and the PClose value is insignificant, showing overall good fitness of the proposed model as recommended by Hu and Bentler (1998).

We have also drawn alternate models at five levels, i.e., five-factors, four-factors, three-factors, two-factors, and one-factor model. The five-factor model is drawn by merging symbolic and substantive CSR into one factor, merging collectivist and individualistic orientation into the second factor, and keeping others the same. The four-factor model is drawn by further merging employees' cynicism and communal value into one factor and keeping others the same as in the five-factor model. In the three-factor model, we integrated substantive CSR, symbolic CSR, collectivist, and individualistic orientation into one factor, and we merged employees' cynicism and communal value into another factor and employees' engagement as it used as the third factor. In two factor model, we merge employees' CSR engagement and cynicism into one factor and all other

variables into the second factor. Lastly, all seven factors are combined into one in the one-factor model.

The model fit indices for all five alternative models are given in Table 5.4. All fit indices value for these models is decreased, shown from values in Table. The value of CMIN/DF is above three for all models. The value of CFI is also far less than 0.90, and the values of RMSEA are also above 0.08 for all level models. So, it is supposed the best description of the proposed relationship among the variables. Therefore, the results show that the proposed model is superior to the alternative model, and it is the only model on which further analysis can be run.

Table 5.4
Confirmatory Factor Analysis Model Fitness Comparisons

Model		χ^2/df	CFI	SRMR	RMSEA	PClose	Results
The Proposed Model		1.90	0.95	0.03	0.03	1.000	Excellent
Alternative Models	Five Factor	5.12	0.75	0.09	0.07	0.000	Poor
	Four Factor	7.25	0.62	0.13	0.09	0.000	Poor
	Three Factor	7.47	0.61	0.14	0.09	0.000	Poor
	Two Factor	9.98	0.46	0.15	0.11	0.000	Terrible
One Factor		11.61	0.36	0.15	0.11	0.000	Terrible

Notes: χ^2 = Chi-square; df= Degrees of Freedom; CFI= Comparative Fit Index; SRMR= Standardized Root Mean Square Residual; RMSEA= Root Mean Square Error of Approximation

5.4 RELIABILITY AND VALIDITY ANALYSIS

Consistency of scale (measure) of a variable is called reliability in psychometrics. A scale that provides the same results in various situations is called a reliable measure. Cronbach's alpha is calculated to predict the internal consistency of a measure. The threshold for assessing reliability is Cronbach's alpha value is ≥ 0.7 . The alpha values are presented diagonally in correlation Table 5.8. For example, the alpha value of substantive, symbolic CSR, individualist orientation, collectivist orientation, communal value, employees' cynicism, and CSR engagement is 0.83, 0.86, 0.95, 0.94, 0.94, 0.97 and 0.95, respectively.

Besides the reliability, it is also essential to establish discriminant and convergent validity in CFA. If the study factors do not represent appropriate validity scores, moving toward the final analysis is inappropriate. Convergent validity makes sure that items within a factor strongly correlate with each other. The measure used to establish convergent validity is Average Variance Extracted (AVE). The minimum threshold value to confirm convergent validity is 0.5 (Hair et al., 2010). According to Malhotra and Dash (2011), AVE is the strict measure to demonstrate the convergent validity of factors and, more appropriately, composite reliability. Table 5.5 shows that AVE's value for all the study variables is more significant than 0.5, and there is no serious threat of convergent validity in the data.

Discriminant validity ensures that the items of a factor are strongly correlated with other factors than their parent factor. The appropriate measure is Maximum Shared Variance (MSV) and AVE to demonstrate the discriminant validity in the factors. The value of MSV should be greater than AVE, and the square root of AVE should be greater than inter-construct correlations (Hair et al., 2010). The results in Table 5.5 shows that the value of MSV is greater than the AVE values. Further, the square root of AVE is greater than the inter-construct correlations of the other variables.

Scholars could not guarantee whether study results were actual or just happened because of statistical discrepancies if they did not ensure the discriminant validity. Henseler et al. (2015) proposed a unique method for testing discriminant validity i.e., "heterotrait-monotrait-correlation-ratio (HTMT). It measures the similarity of latent variables. If the value of HTMT is just under one, discriminant validity is said to be proved. A cutoff of 0.85 differentiates between discriminant valid and non-discriminant valid pairs of latent variables in several practical settings. Monte Carlo simulations provide evidence for the HTMT's favorable classification performance (Franke & Sarstedt, 2019; Voorhees et al., 2016). We also conducted an HTMT test to ensure the discriminate validity, and the results are presented in Table 5.6. It can be observed that values of HTMT for all pairs of variables are less than 0.85, which ensures the discriminate validity of our study constructs.

Table 5.5
Validity Analysis

Variable	CR	AVE	MSV	MaxR(H)	1	2	3	4	5	6	7
1 Substantive CSR	0.83	0.50	0.16	0.83	0.70	-0.11*	-0.22***	0.26***	0.40***	-0.28***	0.35***
2 Symbolic CSR	0.86	0.51	0.29	0.87		0.72	0.37***	-0.21***	-0.32***	0.54***	-0.35***
3 Individualism	0.95	0.71	0.14	0.95			0.84	-0.38***	-0.16***	0.20***	-0.11**
4 Collectivism	0.94	0.67	0.14	0.96				0.82	0.08*	-0.30***	0.11**
5 Communal Value	0.94	0.55	0.16	0.95					0.75	-0.34***	0.40***
6 Employee Cynicism	0.97	0.64	0.29	0.97						0.80	-0.51***
7 CSR Engagement	0.95	0.51	0.26	0.96							0.71

Notes: CR= Composite Reliability; AVE= Average Variance Extracted; MSV= Maximum Shared Variance

Table 5.6
Heterotrait-Monotrait Ratio of Correlations (HTMT)

Variable	1	2	3	4	5	6	7
1 Substantive CSR	-						
2 Symbolic CSR	0.09	-					
3 Individualism	0.23	0.37	-				
4 Collectivism	0.27	0.22	0.38	-			
5 Communal Value	0.42	0.32	0.15	0.11	-		
6 Employee Cynicism	0.28	0.53	0.20	0.31	0.34	-	
7 CSR Engagement	0.36	0.36	0.11	0.10	0.42	0.52	-

5.5 DESCRIPTIVE STATISTICS

5.5.1 Descriptive Statistics for Study Variables

Descriptive statistics is a way of representing a data overview in a comprehensible way. The central tendency, variability, and data's shape are three common indicators employed in descriptive analysis. The central tendency of the data is represented by the average group scores, which are measured using mean analysis. The standard deviation measures the data variability, expressed as scattering scores around the mean. Finally, skewness and Kurtosis are measurements of the data's shape, reflecting its normality. The acceptable range for both skewness and kurtosis is -2 to +2 (Tabachnick et al., 2007).

Descriptive statistics for study variables are conducted for initial analysis of the data, presented in Table 5.7. Results show the minimum, maximum, arithmetic mean, and standard deviation values for each control and study variable. Substantive and symbolic CSR is measured on a 1 to 5 Likert scale. The minimum value for these variables is 1.4 and 1.5 consecutively, and the maximum value is 4.8 for both variables. The mean value of substantive and symbolic CSR is 3.68 and 3.49, consecutively, which advises that both negative and positive perception about organizational CSR efforts is received from employees.

Table 5.7
Descriptive Statistics of the Study Variable

Variable	Min	Max	Mean	SD	Skewness	Kurtosis
1 Substantive CSR	1.4	4.8	3.68	0.62	-0.64	0.32
2 Symbolic CSR	1.5	4.8	3.49	0.63	-0.65	0.45
3 CSR decoupling	-2.5	1.3	-0.19	0.77	-0.81	0.93
4 Individualism	1.0	9.0	6.59	2.09	-1.26	0.78
5 Collectivism	1.0	9.0	6.65	2.11	-1.42	1.03
6 Communal Value	1.0	4.6	3.19	0.68	-0.44	0.09
7 Employee Cynicism	1.3	7.0	4.54	1.10	-0.63	0.24
8 CSR Engagement	1.5	5.0	3.59	0.63	-0.55	1.37
9 CSP	0.0	12.0	6.62	2.41	-0.55	-0.03

Notes: Min = Minimum, Max = Maximum, SD = Standard Deviation

Both individualist and collectivist orientation are measured on a 1 to 9 Likert scale, and the minimum and maximum values for both variables are 1 and 9 consecutively. The mean value for individualism is 6.59 and for collectivism is 6.64, suggesting that we have employees who prefer their achievement and self-interest over others. Meanwhile, we also have employees who prefer group welfare and group goals over others' goals. Communal value is measured on a five-point Likert scale. The minimum and maximum values for this variable are 1 and 4.6 consecutively. Its mean value is 3.19, which means that respondents are more concerned about the well-being of others. Employee cynicism is measured on a 1 to 7 Likert scale, and minimum and maximum values for this variable are 1.3 and 7 consecutively. The mean value of cynicism is 4.55, which is relatively high and shows that employees are cynical towards their firms' behavior. Finally, employees' CSR engagement is measured on a 1 to 5 Likert scale, and the minimum and maximum values are 1.5 and 5. The mean value of CSR engagement is 3.59, suggesting that employees quite actively take part in organizational CSR initiatives.

5.5.2 Correlation Analysis

One of the most important tools for syntactical data analysis is correlation analysis. Correlation coefficients are indications of how closely two variables are correlated. The coefficient value is quite close to one. +1 indicates a high positive correlation, a value quite close to -1 indicates a strong negative relationship, and 0 indicates no association. Data normality is verified using curve estimation regression, and the result shows that the relationship between variables is linear. Therefore, the Pearson correlation test is performed to test the correlation among study variables, and its results are given in Table 5.8. The results show that CSR decoupling negatively correlates with employees' cynicism (-0.59**), which is aligned with the study's first hypothesis. Substantive CSR has a significant negative correlation with employees cynicism (-0.31**), while symbolic CSR has a significant positive correlation with cynicism (0.58**). Employee cynicism is negatively correlated with CSR engagement ($r = -0.54^{**}$) and CSP ($r = -0.50^{**}$). It is also important to note that CSR engagement is positively associated with CSP ($r = 0.41$).

In conclusion, the results of the correlation analysis supported the hypotheses that were developed. Therefore, it is expected that the predicted model will perform well in the subsequent analysis to evaluate the hypothesis based on these values. Furthermore, the Table also includes Cronbach alpha values in bold, indicating that all measures are credible.

Table 5.8
Correlation Matrix of the Study Variables

Variable	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 Gender	1														
2 Marital Status	0.03	1													
3 Age	.014**	0.16**	1												
4 Education	0.01	0.21**	0.05	1											
5 Firm Experience	.07*	0.14**	0.43**	0.07	1										
6 Total experience	0.12**	0.20**	0.64**	0.15**	0.64**	1									
7 Substantive CSR	0.06	-0.03	0.04	-0.09*	0.03	0.04	(0.83)								
8 Symbolic CSR	-0.07*	0.05	0.00	0.02	-0.06	-0.09*	-0.13**	(0.86)							
9 CSR Decoupling	.08*	-0.06	0.03	-0.07*	0.06	0.09*	0.75**	-0.75**	-						
10 Individualism	0.07*	0.00	0.00	0.03	0.01	0.00	-0.25**	0.40**	-0.43**	(0.95)					
11 Collectivism	0.06	0.02	0.10**	-0.04	0.09*	0.13**	0.28**	-0.23**	0.34**	-0.40**	(0.94)				
12 Communal Value	0.04	-0.06	-0.02	-0.09**	-0.02	0.02	0.44**	-0.35**	0.52**	-0.17**	0.09*	(0.94)			
13 Employee Cynicism	-0.01	0.13**	0.01	0.07	-0.08*	-0.09*	-0.31**	0.58**	-0.59**	0.21**	-0.32**	-0.36**	(0.97)		
14 CSR Engagement	0.05	-0.13**	0.04	-0.03	0.09**	0.04	0.38**	-0.38**	0.50**	-.012**	0.11**	0.42**	-0.54**	(0.95)	
15 CSP	0.12**	-0.02	0.02	-0.04	0.05	0.08*	0.59**	-0.59**	0.79**	-0.31**	0.33**	0.49**	-0.50**	0.47**	1

Notes: **. Correlation is significant at the 0.01 level (2-tailed)., *. Correlation is significant at the 0.05 level (2-tailed).

5.5.3 Group Comparisons

The group comparison of study variables with respect to participants' gender is presented in Table 5.9a. The results suggest a significant difference among males and females in relation to study all study variables except collectivist orientation. For example, male respondents (M = 3.54, SD = 0.67) considered firms' CSR as symbolic with respect to the females (M = 3.43, SD = 0.57) and this difference is significant as p-value is less than .001. Similarly, females (M = 3.71, SD = 0.59) mostly rated the firms CSR as substantive as compared to male (M = 3.65, SD = 0.64). Further, while studying values for communal values, it can be noticed that females are high in communal value (M = 3.22, SD = 0.65) than the males (M = 3.16, SD = 0.71) and this difference is significant. Similarly, males (M = 6.76, SD = 2.28) are more individualistic than females (M = 6.43, SD = 2.86). In case of CSR engagement, females are more inclined towards CSR engagement (M = 3.61, SD = 0.58) than males. These findings align with the general perception about females as they are considered more soft-hearted, generous, and family-oriented.

Table 5.9a
Group Comparisons by Gender

Variables	Gender	N	Mean	SD	P-value
Substantive CSR	Male	428	3.65	0.65	0.036
	Female	392	3.71	0.59	
Symbolic CSR	Male	428	3.54	0.67	0.003
	Female	392	3.43	0.56	
CSR Decoupling	Male	428	0.40	0.92	0.017
	Female	392	0.55	0.86	
Individualism	Male	428	6.76	2.28	0.000
	Female	392	6.43	1.86	
Collectivism	Male	428	6.52	2.12	0.411
	Female	392	6.79	2.09	
Communal Value	Male	428	3.16	0.71	0.037
	Female	392	3.22	0.65	
Employee Cynicism	Male	428	4.55	1.16	0.047
	Female	392	4.55	1.02	
CSR Engagement	Male	428	3.56	0.68	0.014
	Female	392	3.61	0.58	

Notes: * p < 0.05; ** p < 0.01; SD = Standard Deviation

The group comparison of study variables for experience categories is given in Table 5.9b. There are three categories of respondents' experience, i.e., 1 to 5, 6 to 10, and above 10. The respondents in each category are enough to compare. ANOVA, a statistical test, compares the means difference and its significance in three groups. The results suggest a significant difference among males and females concerning all study variables except CSR engagement. For example, p values for equality of means for substantive CSR, symbolic CSR, CSR decoupling, individualism, collectivism, communal value, employee cynicism is significant. However, there is no difference across the group in CSR engagement, which infer that employees participate in the CSR initiative no matter how long they are working in the organization.

Table 5.9b
Group Comparisons by Experience

Variables	Years	N	Mean	SD	P-value
Substantive CSR	1-5	302	3.60	0.60	0.002
	6-10	254	3.79	0.65	
	Above 10	264	3.66	0.61	
Symbolic CSR	1-5	302	3.61	0.58	0.000
	6-10	254	3.36	0.67	
	Above 10	264	3.49	0.63	
CSR Decoupling	1-5	302	0.28	0.85	0.000
	6-10	254	0.72	0.98	
	Above 10	264	0.45	0.80	
Individualism	1-5	302	6.76	1.98	0.000
	6-10	254	6.13	2.33	
	Above 10	264	6.84	1.91	
Collectivism	1-5	302	7.04	1.76	0.000
	6-10	254	6.17	2.38	
	Above 10	264	6.66	2.11	
Communal Value	1-5	302	3.09	0.64	0.002
	6-10	254	3.28	0.71	
	Above 10	264	3.21	0.70	
Employee Cynicism	1-5	302	4.72	1.03	0.001
	6-10	254	4.37	1.14	
	Above 10	264	4.51	1.10	
CSR Engagement	1-5	302	3.539	0.585	0.211
	6-10	254	3.633	0.687	
	Above 10	264	3.591	0.634	

Note: * p < 0.05; ** p < 0.01; SD = Standard Deviation

Group comparison for study variables for the respondents' education is also conducted. There are three education categories, i.e., high school, bachelor, masters. Therefore, from 820 respondents, only 12 respondents are in the high school category, removed from group analysis. In addition, variable data is compared for mean difference for two groups, i.e., bachelor, masters, using the t-test. The t-test results show no significant difference in reporting study variables among bachelor and master's education groups. The results of the t-test are given in Appendix A.

5.6 HYPOTHESES TESTING

The multilevel path analysis technique is applied by using MPlus software to test direct and indirect effects between study variables. The direct impacts for both micro-level and macro-level variables are given in Table 5.10. While analyzing the relationship between firm-level variables, values show that CSR decoupling strategy significantly negatively impacts CSP (-2.94***). While investigating the relationship between the firm and individual-level variables, values indicate that CSR decoupling and employees' cynicism are significantly positive (0.52**) and negatively impact employees' CSR engagement (-0.21***).

Table 5.10
Direct Effects

Path	Coefficient	Sig.	BC 95% CI	
			Lower	Upper
Firm – Level				
CSR Decoupling → CSP	-2.94	0.000	-3.25	-2.63
Firm - Individual Level				
CSR Decoupling → Cynicism (H1)	0.52	0.000	0.29	0.75
CSR Decoupling → Engagement	-0.21	0.001	-0.35	-0.07
Individual - Individual Level				
Substantive CSR → Cynicism	-0.16	0.045	-0.29	-0.03
Substantive CSR → Engagement	0.06	0.162	-0.01	0.14
Symbolic CSR → Cynicism	0.29	0.024	0.08	0.50
Symbolic CSR → Engagement	-0.01	0.946	-0.10	0.09
Cynicism → Engagement	-0.54	0.000	-0.68	-0.40
Individual - Firm Level				
Cynicism → CSP	-0.03	0.806	-0.21	0.16
CSR Engagement → CSP	3.14	0.000	2.18	4.10

Notes: Sig. = Significance, CI = Confidence Interval, $p < 0.01$: CSP = Corporate Social Performance.

While analyzing the direct relationship within individual-level variables, it is noticed that substantive CSR has a significant negative impact (-0.16*) on employees' cynicism while symbolic CSR has a significant positive effect (0.288**) on cynicism. Result also shows that the impact of both substantive and symbolic CSR on CSR engagement is insignificant (0.06, -0.004). We also examined the relationship between individual-level and firm-level variables. Values show that both employees' cynicism and CSR engagement have an insignificant impact on CSP (-0.03, -0.33). These direct impact relationships are aligned with our proposed model. Hypotheses-wise results and mediation results are given in the next section.

5.6.1 CSR decoupling and Employee Cynicism

Hypothesis 1 proposed that the perceived CSR decoupling positively impacts employees' cynicism. The results support this hypothesis as the value of direct impact in Table 5.10 between CSR decoupling and employee's cynicism is [0.52***; 95% CI (0.29, 0.75)], which suggest that when organizations are involved in decoupling of CSR strategies, it has a significant positive impact on their cynicism. In other words, decoupling/greenwashing induce employees to think that organization lacks moral integrity and acts with double standards. Therefore, employees become cynical and show a negative attitude toward the employer regarding belief, affect, and behaviors toward the organization. Decoupling by the organization evokes the imprints of double standard and lack of integrity in the employees' minds, which may cause employee cynicism about CSR. Cynical employees believe that their organization lacks principles of fairness, and integrity induces negative feelings about their organization, leading to behavioral modification toward organizations. In summary, *hypothesis 1 is supported*.

5.6.2 CSR decoupling and CSR engagement: Mediation of Employee Cynicism

Hypothesis 2 proposed that the employees' cynicism mediates the relationship between decoupling and CSR engagement. The results of the mediation analysis are given in Table 5.11. It can be seen that the indirect effect value between decoupling and CSR engagement through employees' cynicism is significantly negative [-0.58***; 95% CI (-0.77, -0.39)], which supported hypothesis 2. The upper and low means that decoupling induces cynicism in employees, leading to low CSR engagement. The organizations are involved in decoupling, and their employees tend to involve less in their CSR activities because of higher cynicism.

In simple words, when employees perceive the decoupling in CSR strategies when they realize that their organization invests more in symbolic CSR and may perceive it as greenwashing and not genuine, they are likely to bear cognitive dissonance. This perception evokes the double standard imprints and lack of integrity in employees' minds that can cause employee cynicism about CSR. Cynical employees believe that their organization lacks fairness principles, integrity causes negative feelings about their organization that will further lead to behavioral changes to CSR activities of organizations. Additionally, organizations do symbolic CSR activities that make employees feel that 'what they do has no importance and does not purely extend the economic aspects' and show less CSR engagement. They do not, therefore, engage in such self-serving operations. In summary, *hypothesis 2 is supported*.

Table 5.11
Meditation Effects

Path	Coefficient	Sig.	BC 95% CI	
			Lower	Upper
Firm - Individual – Individual				
CSR Decoupling → Cynicism → Engagement (H2)	-0.55	0.000	-0.77	-0.39
Firm - Individual - Individual – Firm				
CSR Decoupling → Cynicism → Engagement → CSP (H3)	-1.82	0.000	-2.58	-1.05

Notes: Sig. = Significance, CI = Confidence Interval, $p < 0.01$, $p < 0.05$:
CSP = Corporate Social Performance.

5.6.3 CSR Decoupling and CSP: Sequential Mediation of Employee Cynicism and CSR Engagement

Hypothesis 3 proposed the sequential mediation between decoupling and CSP. The decoupling has a significant negative impact on CSP through serial mediation of employees' cynicism and employees' CSR engagement. The indirect value of this proposed serial mediated path is given in table 5.11, and the indirect value of this relationship is significantly negative [-1.82***; 95% CI (-2.58, -1.05)]. It suggests that organizations perceived as involved in decoupling by their employees have significantly low social performance

through serial mediation of employees' cynicism and CSR engagement. In simple words, due to the employees' less CSR engagement, the organization bear low CSP as CSR activities are most effective when employees are the "actual enactors," while the company is the "enabler". In summary, *hypothesis 3 is supported.*

5.6.4 CSR decoupling Strategies-CSP Relationship: Moderation of Communal Values

Hypotheses 4 proposed that communal values moderate the indirect effect of CSR decoupling on CSP, such that the impact of CSR decoupling on CSP through employee cynicism and employees' engagement in CSR activities is less intense when employees hold high levels of communal values. The value of the indirect effect is [0.69**; 95% CI (0.31, 1.15)], and the results are fulfilling the expectations. Hypothesis 4 is supported. In simple words, employees with high communal values are more concerned about the well-being of others in society, so while they do not bother with the organization's motives behind adopting CSR, they instead engage in CSR activities because these are meant to benefit society around them. So, this study results suggest that no matter why an organization is involved in CSR, employees with high communal value get to engage in these activities, which ultimately improves CSP. The moderation effect value for this relationship is given in Table 5.12. In summary, *hypothesis 4 is supported.*

**Table 5.12
Moderation**

Path	Coefficient	Sig.	BC 95% CI	
			Lower	Upper
Communal Value*Decoupling→ Cynicism→Engagement→CSP (H4)	0.69	0.003	0.31	1.15
Individualism*Decoupling→Cynicism →Engagement→ CSP (H5)	0.003	0.941	-0.06	0.06
Collectivism*Decoupling→Cynicism → Engagement→CSP (H5)	0.19	0.024	0.05	0.33

Notes: Sig. = Significance, CI = Confidence Interval, $p < 0.01$, $**p < 0.05$: CSP = Corporate Social Performance.

5.6.5 CSR decoupling Strategies-CSP Relationship: Moderation of Collectivism/Individualism

Hypothesis 5 proposed that collectivism/individualism culture moderates the indirect effect of CSR decoupling on CSP. The impact of the CSR decoupling on CSP through employee cynicism and employees' CSR engagement is relatively less strong when employees have belonged to collectivist culture. Indirect effect values for the proposed relationship are given in Table 5.11. In the case of individualistic orientation, this relationship's indirect value is [0.003; 95% CI (-0.06, 0.06)], which means individualistic orientation does not play any moderating role between decoupling and CSP path. In other words, highly individualistic employees do not care about CSR decoupling as they are independent of their group, autonomous, prioritize that personal goal over group goals, and shape their behaviors based on exchange theory perspective in-group norms. Moderation results are given in Table 5.12. Discussion on these results is further discussed in the next chapter.

In collectivist orientation, the indirect value for this proposed relationship is [0.19; 95% CI (0.05, 0.33)], which suggests that employees' collectivist orientation moderates positively the impact of decoupling on CSP through cynicism and CSR engagement. As collectivist employees are society-oriented people, they might get offended by organizations' CSR activities, but they engage in them because CSR is meant to benefit society, whether symbolic or substantive. In summary, *hypothesis 5 is supported*. The discussion on these results, implications, limitations, and research direction are provided in the next chapter.

5.7 SUMMARY OF RESULTS

The data has been analyzed from data screening to hypothesis testing by incorporating descriptive and inferential analysis. A two-step procedure is followed in this study. In the first step, the validity and reliability of study variables are ensured by developing Amos's CFA measurement model. The second step tests the study model for its significance using a multilevel regression model in MPlus. Summary of study results is provided in Table 5.13, which shows that all the articulated hypotheses are supported. Furthermore, the results support the direct relationship between decoupled CSR and employees' cynicism.

Similarly, the indirect relationship is also established between CSR decoupling and employees' CSR engagement through employees' cynicism. It

is also found that employees' cynicism and CSR engagement serially mediate the relationship between CSR decoupling and CSP. Further, it is suggested that communal value and collectivist orientation play moderating role between the serially mediated path of CSR and CSP through employees' cynicism and CSR engagement. Finally, the study findings are discussed regarding their contribution to the existing literature and their implication for theory and practice. The next chapter also includes study limitations related to both theory and method and suggestions for future scholars.

Table 5.13
Summary of Hypothesized Results

Hypothesis	Statement of the Hypothesis	Result
H1	CSR Decoupling (i.e., when symbolic CSR > substantive CSR) influences employee cynicism positively.	Supported
H2	CSR Decoupling influences employees' CSR engagement negatively through the mediation of employee cynicism.	Supported
H3	CSR decoupling influences CSP through the sequential mediation of employee cynicism and employees' engagement in CSR activities.	Supported
H4	Communal values moderate the indirect effect of CSR decoupling on CSP, such that the impact is weaker when employees hold high levels of communal values.	Supported
H5	Collectivism/individualism culture moderates the indirect effect of CSR decoupling on CSP, such that the impact is weaker when employees have belonged to collectivist culture.	Supported

CHAPTER 6

DISCUSSION AND CONCLUSION

6.1 OVERVIEW OF THE FINDINGS

It is well evident from prior research on micro-CSR that organizations' CSR activities positively impact their employees' behaviors at the workplace. Meanwhile, many scholars highlighted the negative side of CSR and suggested that prior studies have not considered the search for the legitimacy of such organizational practices. Many business practices have shown that organizations can participate in symbolic CSR activities for rapid gains if they are unethical about their business procedure and practices (Barnett & Salomon, 2006). Further, decoupling in CSR strategy (when an organization is more involved in symbolic CSR than substantive CSR) is short-sighted. It may jeopardize the relationship between an organization and its employees. So, this study considered the latter questioning and aims to examine the impact of substantive (authentic) and symbolic (false) nature of CSR and their impact on employee cynicism, CSR engagement, and corporate social performance (CSP).

This study investigated the CSR decoupling and its impact on employees' attitudes and its subsequent impact on organizational social performance. Using cross-lagged data from a sample of employed professionals across various industries and roles, we demonstrated that perceived CSR decoupling negatively impacts the firms' social performance through serial mediation of employees' cynicism and CSR engagement. Moreover, the study finds that this indirect path is further moderated by employees' communal value and individualistic/collectivist cultural orientation between CSR decoupling and CSP. Following are the *nine main findings* and the discussion

First, the study finds that the perceived CSR decoupling negatively impacts the CSP. When an organization performs more symbolic CSR than substantive actions, such policies do not serve the purpose. These findings are aligned with the prior research by Walker and Wan (2012), which reports that if decoupling/greenwashing is detected by the employees, they will withdraw their loyalty and support. As a result, such firms will lose their legitimacy and eventually reduce their financial performance. Another study also suggested that CSR decoupling can be quickly discerned by high-proximity stakeholders (employees) and interpreted by employees as mere lip service, therefore lowering the firm's performance.

Second, the study finds that substantive CSR reduces employees' cynicism. Organizations involved in substantive CSR are perceived as genuine, caring, responsible, and sympathetic toward society, given that such social activities are the indication of inbuilt social values in organizations. Therefore, it helps to reduce the negative feeling about an organization like lack of integrity, honesty, fairness, and sincerity. These findings align with a prior study, suggesting that positive perception about CSR is negatively associated with organizational cynicism (Sheel & Vohra, 2016). Studies also reveal that moral motive CSR attribution helps decrease cynicism in stakeholders. They perceive that employing organizations engage in CSR because they consider themselves morally obligated to benefit society and have a long-term interest in the welfare of society (Ogunfowora et al., 2018; Skarmeas & Leonidou, 2013).

Third, the study finds that symbolic CSR increases employees' cynicism. When employees perceive organizational CSR as symbolic, they believe that organization is involved in CSR to provide the impression of being a trustworthy business, have an attractive and superior appearance to its competitors, make a favourable impression on society and employees. Consequently, negative feelings about organization integrity, honesty, fairness, and sincerity generate in their minds. The study findings are aligned with prior research, which suggested that stakeholder-driven motivation behind CSR will lead to high skepticism because stakeholders believe that the organization is performing CSR to meet the stakeholders' expectations. Such organizations adopted CSR for necessity and because of the immense pressure from their stakeholders. Such attribution can disperse negative word-of-mouth that organizations use CSR to escape punishment or take rewards from stakeholders. Prior research on antecedents of cynicism also shows that cynicism increases due to psychological contract violations (Chrobot-Mason, 2003; Pugh et al., 2003).

Furthermore, employees develop cynicism towards their organization based on how benevolent they believe their organization is (Bateman et al., 1992). Recent studies have also studied CSR as a factor to minimize employee cynicism (Archimi et al., 2018; Sheel & Vohra, 2016). CSR decreases cynicism by generating a positive corporate image, then, it can increase cynicism. For example, when employees realize that their organization is not genuine in fulfilling their social responsibilities, its image will be distorted in their eyes, thus will increase cynical behavior.

Fourth, the study signifies that perceived CSR decoupling triggers the employees' cynicism. Negative perception towards CSR evokes the double standard imprints and lack of integrity in employees' minds that can cause employee cynicism about CSR. Cynical employees believe that their

organization lacks fairness principles, integrity causes negative feelings about their organization that further lead to behavioral changes to CSR activities of organizations. These findings are aligned with the study conducted by Scheidler et al. (2019), which suggests that when organizations are more involved in external CSR than internal CSR, such inconsistency leads to high emotional exhaustion, intent to quit, and employee turnover. Another conceptual study suggested that peripheral CSR, the dark side of CSR, can induce negative employees' level outcomes (Aguinis et al., 2020; Gatti et al., 2019).

Fifth, the study finds that employees' cynicism harms employees' CSR engagement. Cynical employees are supposed to demonstrate certain disparaging or negative behaviors toward the organizational CSR. However, in organizations' more symbolic CSR activities than substantive, employees' cynicism makes them feel that what they do has no importance and is purely for the economic aspects. Hence, they show less engagement towards CSR. These findings align with prior studies, which suggest higher cynicism leads to higher counterproductive work behavior and emotional exhaustion and lowers employee involvement, organizational commitment, and motivation to work (Gkorezis et al., 2018; Li & Chen, 2018; Thomas & Gupta, 2018).

Sixth, the study finds that perceived CSR decoupling negatively influences employees' CSR engagement through the mediation of employee cynicism. These findings align with prior research suggesting that CSR induces negative attitudes and behaviors in stakeholders because of cynicism/skepticism (Rim & Kim, 2016). Another study also reveals that stakeholders' CSR motive attributions boosted cynicism, which later influenced CSR support intentions and behaviors. These findings support the notion that the impact of CSR on stakeholders' behavior is not linear; instead, a variety of other variables may interplay to show its effects (Castaldo et al., 2009; Liu et al., 2014). Conclusions stemming from most of the studies examining the direct impact of perceived CSR on consumers have been inconclusive, equivocal, and sometimes controversial (Al Jarah & Emeagwali, 2017; Gürlek et al., 2017).

Seventh, the study finds that CSR decoupling influences CSP through the sequential mediation of employee cynicism and employee engagement in CSR activities. The study provides empirical evidence that CSR decoupling indirectly impacts CSP through employees cynicism and CSR engagement. Perceived CSR decoupling triggers the employees' cynicism positively, consequently decreasing their CSR engagement, which results in low social performance. High cynicism towards CSR activities leads to behavioral change towards CSR activities. Employees feel that 'what they do has no importance and does purely extend the economic aspects,' they will show less CSR engagement. They do

not, therefore, engage in such self-serving operations. Ultimately low employee CSR engagement causes poor social performance.

These results are aligned with the studies conducted to examine the dark side of CSR (Contreras-Pacheco et al., 2019; Maon et al., 2019; Scheidler et al., 2019; Walker & Wan, 2012). These studies use the rationale that employees evaluate the motives behind an organization's CSR involvement first and then determine their attitudes and behaviors toward the organization (Aqueveque et al., 2018; Donia et al., 2017; Scheidler et al., 2019). These studies suggest that CSR might negatively impact employees' behavior when an organization is involved more in greenwashing or decoupling. If the organization is more involved in symbolic CSR than substantive CSR, such decoupling in CSR can send negative signals toward employees when observed by employees. The findings are aligned with prior studies that suggest that high employee engagement positively impacts financial and non-financial organizational performance. It also aligned with the study conducted by Bhattacharya et al. (2009), who suggest that argue that CSR programs are most effective when employees are the "actual enactors," while the company is the "enabler". Recently, Edinger-Schons et al. (2019) also supported this notion by reporting that if organizations provide CSR training to their frontline employees, they can entertain from CSR benefits most effectively.

Eighth, the study finds that communal values moderate the indirect effect of the CSR decoupling on CSP. The CSR decoupling on CSP through employee cynicism and employees' engagement in CSR activities decreases when employees hold high levels of communal values. These findings are aligned with previous research, which suggests that the impact of CSR on employees' helping behaviors (Clark et al., 1987), organizational attractiveness, perceived value fit, and pride (Jones et al., 2014) is more robust for high communal employees.

Finally, the study finds that employees' collectivist orientation positively moderates the impact of decoupling on CSP through cynicism and CSR engagement. These findings align with previous studies that reported that the relationship between CSR and identification is stronger in employees with stronger collectivist cultures (M. Farooq et al., 2014). In addition, another study reported that CSR and employees' workplace outcomes had been positively moderated by collectivist culture (Mueller et al., 2012). To date, few CSR studies have considered such multilevel outcomes, and thus, relatively little is known about the effects of CSR on employee and firms level outcomes (Afsar & Umrani, 2020; Shen & Benson, 2016). The study provides empirical evidence on the dark side of CSR, specifically, how firms' social performance decrease when employees perceive that their organization is involved more in symbolic CSR than substantive CSR. The negative relationship is due to an increasing

employee' cynicism which significantly decreases employees' CSR engagement. These findings connect CSR and OB, as CSR plays a central role in an organization's overall social performance by impacting employee engagement in CSR.

6.2 THEORETICAL CONTRIBUTIONS

This study has several theoretical contributions to CSR research, employee cynicism, employees' CSR engagement, and CSP. *First*, this study contributes to CSR literature in several ways. This research addresses CSR's emerging field, which focuses on the possible adverse effects of CSR on the perceptions and behaviors of stakeholders, also described as a dark side of CSR (Aguinis & Glavas, 2012; Luo & Bhattacharya, 2006). Most prior research discussing the stakeholder-mediated business case for CSR usually takes a one-sided approach and assumes that organizational CSR engagement leads to positive outcomes (Gond et al., 2017; Maon et al., 2019; Rupp & Mallory, 2015). Therefore, most micro-CSR literature focused on how CSR leads towards positive workplace behavior in employees. However, given that much psychological research has shown that good behavior with bad intentions leads to bad behavior (e.g., decoupling), it is essential to understand whether CSR also results in detrimental outcomes. Few scholars examine CSR intervention's potential adverse effect on stakeholders' perceptions and behaviors, but such studies are small in number; therefore, scholars could not suggest anything conclusively (Gond et al., 2017; Maon et al., 2019; Rupp & Mallory, 2015).

Thus, the present study underpins the more nuanced ramifications of corporate 'do-goodism by providing empirical support that organizations' involvement in CSR activities with lousy intention does not bring any fruitful outcome as employees perceive it as decoupling and become more cynical, resulting in their less engagement on CSR. It is essential to closely examine how individual and contextual aspects impact CSR's and employees' evaluations to analyze CSR's practices. In addition, this research extends Groza et al. (2011)'s study and addresses the call of Arli et al. (2017) for more scholars to pay greater attention to the inconsistency/hypocrisy of organizations in designing CSR strategy. More specifically, prior CSR research less reflects the critical stakeholder (employees) role in CSR decoupling and neglects the attribution model. The significant relationship between employees and inconsistent CSR strategies is illustrated by Scheidler et al. (2019), and our study further strengthens this relationship by analyzing the impact of decoupling in CSR strategies on employee and organizational level outcomes

Additionally, the focus of prior CSR literature is the brighter side of CSR, therefore, examining the impact of positively perceived on employees' level outcome. However, as literature provided different types of CSR, and not all CSR types are considered genuine, it is not possible that it is always perceived positively. Therefore, this study took the opposite stance and examined how negatively perceived CSR impacts workplace behaviors. This study also contributes to scarce CSR knowledge on consequences of perceived CSR decoupling (Campbell, 2007; Greenwood, 2007). This study comes p with a serially-mediated-moderated model to integrate both symbolic CSR and substantive to examine their impact on CSP through employee attitude (employees' cynicism) and behavior (CSR engagement). By empirically validating this model, the findings of this study enlighten the significance of accounting the employees' CSR attributions in research when aiming to comprehend the CSR-employee relationship. Furthermore, the study presents empirical evidence that while businesses that participate in symbolic CSR activities seem to be doing more for a good cause, it might negatively affect employees' attitudes and CSP. In other words, the study suggested that a positive perception of substantive CSR led to valued employee work-related attitudes.

Furthermore, by proposing a multilevel model of consequences of CSR decoupling, this study adds to the scarce literature on the impact of CSR decoupling. Although massive study on CSR-employee outcomes has already been conducted, most of these studies are still framed on a single individual level. Instead, we look at how CSR decoupling impacts employee cynicism beliefs and how it impacts their behaviors towards CSR. This study adds to that scarce multilevel literature by considering CSR decoupling (firm-level) on employee cynicism and CSR engagement (individual-level) and consequent CSP (firm-level).

Second, this study contributes to research on antecedents on employees' cynicism. Prior study finds that CSR perception can decrease the cynicism in employees based on the assumption that CSR is genuine/substantive and suppresses negative behaviors in employees (Archimi et al., 2018; Sheel & Vohra, 2016). This study suggested that CSR can be perceived as self-serving/symbolic and may induce negative behaviors (employee cynicism, CSR engagement) instead of suppressing them. This study reveals that even though workers have unfavorable impressions of pro-social initiatives like CSR for the interest of external parties, they have a negative influence on employees' cynicism. This study adds value in very scarce micro-level CSR studies examining the negative consequences of choosing or implementing CSR initiatives. For example, Scheidler et al. (2019) reported that when organizations are more involved in external CSR than internal CSR, such inconsistency leads to high emotional exhaustion, intent to quit, and employee turnover. Another

conceptual study suggested that peripheral CSR, the dark side of CSR, can induce negative employees' level outcomes (Aguinis et al., 2020).

Third, by identifying organizational predictors of CSR engagement, this study adds to the increasing body of knowledge on employee CSR. This study demonstrates how employees' CSR engagement determinants are embedded in employees' beliefs of their employer's socially responsible policies and practices. As study linked CSR perception as antecedents of employees' CSR engagement, providing another explanation for how policies and procedures established at the corporate level influence employee behavior. Further research added to studies on the effects of employees' CSR engagement. It provided empirical evidence for the notion that CSR practices are much more beneficial when employees are the "real enactors." At the same time, the organization serves as the "enabler" by demonstrating its impact on CSP.

Fourth, according to our limited knowledge, this is the only research to date which analyzed the negative effect of CSR decoupling on CSP. Individuals, we believe, are agentic agents who actively interpret and shape the environment around themselves, rather than passive receivers of organizational rules and actions (Weiss & Rupp, 2011). The study argues that CSR knowledge is readily accessible to employees of the organization, making it reasonably simple for them to recognize hypocritical motives. Therefore, employees will not be motivated to participate in CSR, which ultimately causes considerable social performance losses. In summary, we argued that symbolism would be interpreted less benefitted and eventually punished more frequently by employees. Recently, Edinger-Schons et al. (2019) also supported this notion by reporting that if organizations provide CSR training to their frontline employees, they can entertain from CSR benefits most effectively. Another study by John et al. (2017) finds that organization CSR activities if perceived positively by employees, will arouse the desire in employees to have a significant impact through their work.

Fifth, this study also contributes to research on boundary conditions of employees' reaction to CSR perception by exploring the moderating effect of communal value and collectivist/ individualist orientation on the indirect path between perceived CSR decoupling and CSP. Many researchers have noted an absence in accounting for individual differences in micro-CSR research (Gond et al., 2017; Rupp & Mallory, 2015). We focused on the employees' communal values and collectivist/individualist orientation. This study assumed that CSR could be perceived as self-serving/symbolic. Therefore, this type of CSR policy could have favorable reputational impacts while having different effects internally on employees, consequently mitigating or even reversing the favorable business outcomes, and vice versa (Pelozo & Shang, 2011). This study

provides empirical support to this notion by exploring those high communal values may weaken the negative indirect impact of perceived CSR decoupling on CSR

Lastly, the study also contributes to previous research on balance theory in organizations. It provides empirical evidence that employees become more cynical to balance cognitive dissonance when they perceive that their organization invests more in symbolic CSR and perceives it as greenwashing and not genuine. On the other hand, communal values and collectivist/individualist orientation moderate the impact of perceived CSR decoupling on employees' attitudes and patterns, providing evidence for tolerance for inconsistency. Communal values refer to individual higher desire to protect the human rights and wishes for the wellbeing of a human being. Thus, employees with communal value and collectivist orientation are less cynical and show higher CSR engagement because they are more concerned with community well-being and show a higher tolerance for decoupling and vice versa.

Provided that attributions influence employee perceptions of an organization's genuineness to CSR programs. Our research is particularly eye-opening considering increased public expectations on businesses to make meaningful contributions to social and environmental concerns. Because the youth of today demand and appreciate CSR more than ever before (Cone, 2010; Tohmatsu, 2016), it is more feasible for an organization to embed CSR in employee psychological contracts (Rousseau, 1989). Employee attitudes in today's business environment are significantly influenced by CSR attributes and the value individuals place on their employers' CSR involvement, demonstrating the importance of these results to the subject of micro-CSR.

6.3 STUDY IMPLICATIONS

6.3.1 Theoretical Implication

This study has several theoretical implications. *First*, this study reveals the dark side of CSR (Glavas, 2016; Glavas & Kelley, 2014; Wang et al., 2016) and exposes that employees' perception of CSR as more symbolic and self-serving will mitigate the favorable CSR outcomes instead increases the cynicism in employees. Prior findings in CSR-employees' outcomes have suggested that CSR perception improves employees' positive behavior and suppresses negative behavior. Scarce studies try to explore if CSR can boost negative behaviors instead of suppressing them (Scheidler et al., 2019; Walker & Wan, 2012). Researchers must change the focus from CSR's good side to CSR's dark side, as

over 65% of CSR research involves peripheral/symbolic CSR activities (Peloza & Shang 2011). Such symbolic initiatives could have a varying effect on the internal employees. This study is one of the initial attempts to understand the dark side of CSR.

Second, this study also reveals why and under what circumstances CSR will not pay off. The majority of CSR research that examines the underlying mechanism between CSR-employees outcome addresses CSR's brighter side, hence theorizing it under a similar assumption. This study is one of the initial studies that address the negative effect of CSR and tries to examine the underlying mechanism of negatively perceived CSR and employees' behaviors. By distinguishing between symbolic and substantive CSR, the study reveals that CSR acts negatively influence CSP through the serial medication of employees' cynicism and CSR engagement. While there is a lot of study on the CSR–employee behavior relation, there is not much on the impact of symbolic and substantive CSR on negative behaviors. In doing so, we are expanding research into CSR that has so far shown that customers can induce double moral judgments through misalignment of words with CSR (Wagner et al., 2009). Therefore, future studies should explore whether employees perceived cynicism could be the mediation mechanism to capture CSR perceptions among different stakeholder groups, including retailers, suppliers, and retailers, and across different types of CSR. For instance, if the cynicism evokes imbalances in various other CSR policies, for example, when businesses invest heavily in resolving social problems but neglect environmental issues.

Third, by considering the multifaceted CSR nature, our study gave a more accurate insight into the unequal impacts of CSR on employees (Edwards & Kudret, 2017; Lee et al., 2013; Wang et al., 2016). Our study contributes to the emerging empirical evidence that such inequalities exist and impact critical employee-level outcomes (Glavas & Kelley, 2014; Hofman & Newman, 2014; Wang et al., 2017). The benefits of substantive CSR examined independently might convert into adverse joint effects when mixed with symbolic CSR (i.e., when looking at decoupling in the form of a symbolic deficit compared to substantive). Thus, to say anything about the benefits of CSR conclusively, it is essential for management scholars to turn their lens on a different type of CSR and their differential impacts on stakeholders, its underlying mechanism, and boundary condition. This study encourages scholars to investigate the potential payoffs between stakeholders' groups that a business must consider when designing CSR. Based on these findings, we suggest that all stakeholder groups recognize substantive CSR as a benchmark to assess the integrity and consistency of the overall CSR efforts of an organization. Hence, organizational scholars should consider a close view of the CSR dynamics for future research, where symbolic CSR is the reference category.

Further findings also suggest that future CSR research must involve symbolic CSR as a control variable to study employees' effectiveness and reactions to specific CSR strategies. Symbolic CSR should be included for two reasons; first, employees are the first group of stakeholders who will realize the motive of companies to get interested in CSR. Second, with the growing importance of social media and an increasing array of platforms where employees rate their employers, understanding employees' substantive or symbolic CSR becomes increasingly apparent to external stakeholders. By incorporating CSR decoupling, this study offers new insights into how perceived CSR decoupling affects employees' attitudes towards organization and CSR and reveals the complexities that underpin a possible CSR dark side that emerges as employees uncover their employers' CSR decoupling strategies.

Fourth, the current study also addresses when and under what circumstance CSR actions will not pay back by introducing communal value and collectivist/individualist orientation as a boundary condition in the model. The study's findings shed light on the circumstances in which employees are penalized for just talking (i.e., green-washing or decoupling). Employees have a higher ability to distinguish between substantive and symbolic CSR actions because they have the potential to uncover the real motivation behind CSR initiatives. However, the response of every employee towards such CSR decoupling might be different as every individual has other cognition about good or bad things and is not supposed to feel the same way. Our study finds that individual factors strengthen or weaken the relationship between CSR decoupling and employee cynicism. Results suggest that cynicism is less intense in employees with high communal values because these individuals desire to protect human rights and wishes for the wellbeing of a human being. Further study also suggests that employees with high collectivism orientation are cynical because they prioritize group interests over their own and behave communally.

Finally, this study adopted a multi-level approach to understand the impact of CSR on individual and organizational levels and help bridge the gap between micro-and macro-level CSR literature. Though various CSR scholars stress the necessity of changing from a single to a multilevel paradigm, less attention is paid to multilevel research integrating macro and micro streams in CSR (Aguinis & Glavas, 2012; Wang et al., 2020). Mainly, most CSR research concentrated on the macro-level but showed contradictory results regarding the relationship between CSR and firm performance (Bauman & Skitka, 2012). A large quantity of CSR literature at the micro-level explored the employee-level outcome of CSR activities (Aguinis & Glavas, 2013; Farooq et al., 2017; Fasbender et al., 2020; Morgeson et al., 2013; Tian & Robertson, 2019). HOWEVER, micro-level CSR research largely neglects how OB outcomes to

CSR influence organizational-level CSR outcomes, such as CSP. Recently, editors of the Management Academy urged for a multi-level study of CSR (Fasbender et al., 2020). This study adopts a multilevel design to validate how decoupling in CSR can disrupt organizational social performance (May et al., 2015) by evoking cynicism perceptions, leading to low employees' CSR engagement, culminating in bad social performance. According to our findings, additional study into the multi-level dynamics and psychological underpinnings is needed. For instance, how such beliefs impact employees' other workplace attitudes, such as OCB, performance, and conduct, will contribute to their financial success.

6.3.2 Practical Implications

Organizations struggle to build CSR plans that fulfill external and internal stakeholders' demands due to a lack of understanding of how CSR affects employees. Employees' needs (relational, heuristic, and deontic) are only met by well-designed CSR initiatives, which help organizations at both macro and micro-level (Rupp, Skarlicki, et al., 2013). Consequently, businesses find it challenging to create CSR policies that effectively satisfy their employees' demands. Therefore, employee perceptions of CSR decoupling might have significant consequences for businesses. Our research led to a transition in CSR management between symbolic and substantively well-balanced CSR programs by scientifically demonstrating the harmful impact of such CSR strategies on employees and organizations. Therefore, organizations should care about the following action domains to avoid equations.

Substantial and symbolic relative costs and benefits are difficult to compare. Although symbolic investments are often driven by fast returns and lower costs (Brammer and Millington 2008), significant investment is usually considerably more substantial and expensive (Barnett & Salomon, 2006). Thus, the business case for symbolics can be much more attractive in marketing-driven companies than in significant cases. A robust tracking system could help establish a well-informed and deliberate CSR strategy for practical and symbolic efforts, including costs and long-term indexes. Our findings show that such a system should contain psychosomatic employee-level variables such as cynicism perceptions and employees' CSR engagement.

The majority of businesses disclose their CSR operations to their staff. The motives for contact represent dual interests. By doing this, 84% of companies seek to enhance engagement and satisfaction of employees, employee happiness and engagement, and 57% also want to strengthen the link between external and internal stakeholder outcomes, such as "building good

reputation and publicity through word-of-mouth advertising” (Birth et al., 2008). Organizations should be aware that advertising CSR activities when they have a hostile CSR policy might backfire by creating employees’ notions of hypocrisy and double moral standards. Employees are seen as a dependable source of CSR information (and more trustworthy than company communications). Therefore, their unfavorable word may render company-sponsored communication initiatives unsuccessful. Companies should showcase their CSR initiatives to their workers and use a highly reliable “in-out” communication technique to ensure that all interested parties are kept informed (Morsing & Spence, 2019). Finally, this will entail embedding a CSR strategy into HR management to engage employees.

Brunsson (1993) has provocatively asserted that, to some degree, CSR decoupling could be necessary to address the conflicting needs of stakeholders. In CSR, we see a trend for consumers to value and always interpret substantive CSR as more genuine than symbolic (Edinger-Schons et al., 2019; Öberseder et al., 2013). Our research highlights the disadvantage of engaging too much in symbols from an employee viewpoint and concluded that it would underscore the relational power of substance CSR. Thus, there appears to be no clash of interest and values between internal and external stakeholders to engage more in CSR. Indeed, moving budgets from contradictory to well-balanced policy might be a winner in all perspectives.

6.4 LIMITATIONS AND RESEARCH DIRECTIONS

6.4.1 Theory-related Limitations and Research Directions

There are several theory-related limitations inherent to this research. First, this research investigates the perception of decoupling in CSR rather than evaluating it from an objective viewpoint (Arli et al., 2017; Marín et al., 2016; Scheidler et al., 2019; Wagner et al., 2009). Decoupling judgments suggest that employees perceive a misalignment between the expectations asserted by the organizations and its actual conduct, although there may not be objective proof of such inconsistency. In other words, it may be argued that expectations of decoupling in CSR can be incorrect and misinformed, causing workers to perceive their company as hypocritical when it is not. Empirical proof, in reality, indicates that organizations, which have shown that a company may strategically opt to maintain a prominent qualification status earned from an independent audit agency for the sake of a hypocritical avoidance strategy, can be counterfeit, as Carlos and Lewis (2018) have shown. Therefore, a fruitful direction for research would be to study different communication policies and

campaigns beyond strategic silence that could mitigate (mis)perceptions of decoupling/hypocrisy in an organization.

The *second* major limitation is also related to CSR decoupling. This study operationalizes CSR decoupling/inconsistency as having incongruent levels of substantive CSR and symbolic CSR in organizations, i.e., the organization is involved more in symbolic CSR. Another study conducted by Scheidler et al. (2019) has incongruent internal CSR and external CSR levels in organizations, i.e., the organization is involved more in external CSR. Many other typologies are available in the literature, e.g., embedded and peripheral CSR (Aguinis & Glavas, 2013; Laszlo & Zhexembayeva, 2011). This study considered only one typology due to time and budget constraints, but in the future, scholars could consider other typologies to take a clear and more comprehensive view of CSR decoupling/inconsistency/hypocrisy.

Third, this study provided evidence of more negative outcomes symbolic CSR perception. This notion is based on the argument that employees from the same organization may have varying attributions about CSR activities. Another future research issue worth investigating is how these attributions can be formed (Donia & Sirsly, 2016). This study could not consider this perspective in research. Adding such factors that created attribution towards CSR at first will assist organizations in certifying that their engagement in symbolic CSR will be exactly perceived.

Furthermore, it may be helpful to investigate what (if there is any) situation organization gets paid off by engaging in symbolic CSR. Based on prior research, that organization's CSR engagement helps them improve corporate reputation and financial performance (Barnett & Salomon, 2006; McWilliams & Siegel, 2001). An intriguing question arises: Does this happen when employees attribute such activities as self-serving/symbolic?

Fourth, this study included a complex relationship between symbolic and substantive CSR perception, which we touch in this by adding decoupling as the difference between perceived substantive and symbolic. The question is how symbolic and substantive perceptions impact each other in shaping behaviors and attitudes at the workplace (Donia & Sirsly, 2016). On the one hand, employees might view CSR, whether self-serving or genuine, as an informational cue that their organization is meant to benefit the society around them. While on the other hand, perceived inconsistency/decoupling perceptions can lead to perceptions that the organization is behaving hypocritically; consequently, employees bear cognitive dissonance. For instance, based on cue consistency theory, De Roeck et al. (2016) suggested that the impact of perceived CSR has a stronger effect on identifying CSR perceptions, and overall

justice perceptions are consistent. Based on our findings, we recommend using justice theory and cue consistency theory to explore the impact of CSR decoupling in future research would be fruitful to understand this phenomenon in more detail.

Lastly, we test CSR decoupling is predictor of employees' cynicism with controlling the possible impact of other strong predictors of cynicism e.g., lack of trustworthiness, psychological stress, negative affectivity, trait cynicism and psychological contract breach. We couldn't be completely sure that the impact value we find out is exactly because of decoupling. Future studies can reinvestigate the study model by adding other strong predictors of employees' cynicism as controlled factors.

6.4.2 Methodological Limitations and Research Directions

Like most research, this study bears have several methodological constraints showing potential opportunities for future research. We discuss three significant limitations and possible future directions for research. First, We relied on cross-sectional and self-reported data. Although the data were collected in two phases to minimize the method biases, it might still result in a CMV bias. Although we assessed CMV, which is very low in data, future research should use a longitudinal strategy or experimental design to test this model across time to capture a comprehensive picture. An experimental study will capture employees' expectations before and after a different CSR program or policies are implemented in the optimal context. Such an experiment would completely understand CSR decoupling/inconsistent CSR strategies on employees' behavior.

Second, using secondary data from different sectors entails the possibility of omitting a variable bias in variables such as socioeconomic, political, and cultural differences. The upside of this approach is that we have a chance to research our phenomenon in a cross-industry sense, while socioeconomic, political, and cultural disparities have a fixed impact. The disadvantage is that, though these factors would be intriguing to investigate, they are not the subject of our research, and we intend to concentrate on our main study question. However, examining socioeconomic, political, and cultural disparities in reaction to symbolic and substantive CSR action across industries and nations might be a significant avenue for future research.

The *third* main limitation of this research is that study data is collected from a developing economy country, i.e., Pakistan, that may be far less sensitive to hypocrisy/decoupling and have significantly restricted attitudinal and

behavioral outcomes. Future studies might evaluate employee response to CSR in developing and mature countries where employees anticipate and have privileges to certain quality assurances and workplace protections.

6.5 CONCLUSIONS

Despite the incremental significance of CSR in the modern world, the literature is fragmented and rare in particular domains. Although there are many studies on the employee-level outcome of CSR, this study is one of the first studies to assess the impact of symbolic and substantive CSR initiatives on CSP. The study helps to understand CSR decoupling better and its effect on CSP through serial mediation of employees' cynicism and CSR engagement. First, this study concluded that decoupled/hypocritical CSR strategies negatively impact the social performance of organizations. Second, the study established that the negative effect of CSR decoupling on CSP is not direct. Instead, CSR decoupling provokes harmful beliefs and negative feelings about organizations, leading to disparaging CSR activities. Consequently, it would decrease their CSR engagement. Third, this relationship is moderated by the degree to which employees are communal and collectivist in their values and culture.

This study provides empirical evidence and highlights the need for a new avenue in micro-CSR research. Therefore, the researchers will undoubtedly continue to examine the complexity of CSR, and hopefully, the findings and future directions of this study will help them be on the right track. The managers should understand the role of employees in the entire process of corporate social performance. The more they will be involved in this process less they will be cynical. The organization's activities should be substantive and apparent to feel confident and be a part of the entire process of social performance. Their ownership of CSR will help the companies achieve their strategic goals and sustain their competitive advantage. The existence of the planet and species largely depends on our awareness and support towards corporate responsibility for society and the environment, and organizations' long-term viability depends on responding to the global cry for repair.

APPENDIX A

GROUP COMPARISONS BY EDUCATION

Variables	Years	N	Mean	SD	P-value
Substantive CSR	Bachelors	360	3.728	0.562	0.031
	Master's	448	3.635	0.663	
Symbolic CSR	Bachelors	360	3.513	0.605	0.528
	Master's	448	3.485	0.641	
CSR Decoupling	Bachelors	360	0.503	0.915	0.081
	Master's	448	0.423	0.858	
Individualism	Bachelors	360	6.567	2.142	0.638
	Master's	448	6.636	2.038	
Collectivism	Bachelors	360	6.749	1.980	0.317
	Master's	448	6.602	2.177	
Communal Value	Bachelors	360	3.223	0.640	0.110
	Master's	448	3.147	0.709	
Employee Cynicism	Bachelors	360	4.509	1.056	0.254
	Master's	448	4.596	1.106	
CSR Engagement	Bachelors	360	3.605	0.607	0.413
	Master's	448	3.569	0.645	
<i>Notes:</i> * $p < 0.05$; ** $p < 0.01$; SD = Standard Deviation					

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ANNEXURE A

LIST OF FIRMS

1	Abbot	43	Kohinoor Textile Mills
2	AGP	44	Kot Addu Power Company
3	Agriautos Industries	45	Lotte Chemical Pakistan
4	Archroma Pakistan	46	Lucky Cement
5	Atlas Honda	47	Maple Leaf Cement
6	Attock Refinery	48	Mari Petroleum Company
7	Azgard Nine	49	Millat Tractors
8	Bannu Woollen Mills	50	Mughal Iron and Steel Industries
9	Berger Paints Pakistan	51	Murree Brewery Company
10	Bestway Cement	52	National Foods
11	Byco Petroleum Pakistan	53	Nestle Pakistan
12	Cherat Cement Company	54	Nishat Chunian
13	Colgate Palmolive (Pakistan)	55	Nishat Mills
14	DG Khan Cement Company	56	Oil and Gas Development Company
15	Dewan Cement	57	Packages
16	Engro Corporation	58	Pak Elektron
17	Engro Fertilizers	59	Pak Suzuki Motor Company
18	Engro Foods	60	Pakistan Cables
19	Engro Polymer and Chemicals	61	Pakistan International Bulk Terminal
20	Faisalabad Oil Refinery (Private)	62	Pakistan Oilfields
21	Fatima Fertilizer Company	63	Pakistan Petroleum
22	Fauji Cement Company Ltd	64	Pakistan Services
23	Fauji Fertilizer Bin Qasim	65	Pakistan State Oil Company
24	Fauji Fertilizer Company	66	Pakistan Telecommunication Company
25	Feroze1888 Mills	67	Pakistan Tobacco Company
26	FFC Energy	68	Philip Morris Pakistan LTD
27	Ghani Engineering System	69	Pioneer Cement
28	Ghani Glass	70	Rafhan Maize Products
29	GlaxoSmithKline (Pakistan)	71	Sadaqat
30	Gul Ahmed Textile Mills	72	Saif Power
31	Hascol Petroleum	73	Sapphire Textile Mills
32	Honda Atlas Cars (Pakistan)	74	Service Industries
33	Hub Power Company	75	Shahtaj Textile Mills
34	Ibrahim Fibre	76	Shell Pakistan
35	ICI Pakistan	77	Sicpa Inks Pakistan (Pvt)
36	Indus Dyeing Manufacturing Company	78	Sui Northern Gas Pipelines
37	Indus Motor Company	79	Sui Southern Gas Company
38	International Industries	80	Thal
39	International Steels	81	The SEARLE Company
40	JDW Sugar Mills	82	Total Parco Pakistan
41	K-Electric		
42	Kohat Cement Company		

ANNEXURE B

SURVEY QUESTIONNAIRE-time 1 (for middle or top-level managers)

Dear Sir/Madam!

This survey aims to investigate employees' perception and behavior toward an organization's corporate social responsibility activities. Your responses will be completely confidential, and you will remain anonymous. This feedback will be utilized for research purpose only. Thank you for cooperation and provision of honest feedback.

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1. Please indicate how well you think each of <u>the motive</u> listed below explains <u>why your organization's involvement in social activities</u>.						
(Encircle <u>only one</u> number from 1 to 5)						
a. Because it cares about what happens to the community in which it operates (both domestic and internationally, if operating globally).	Strongly Disagree	1	2	3	4	5 Strongly Agree
b. Because it takes on the needs of the community and external individuals as its own.	Strongly Disagree	1	2	3	4	5 Strongly Agree
c. Because it cares about what happens to external actors it does business/interacts with.	Strongly Disagree	1	2	3	4	5 Strongly Agree
d. Because it values a role of interacting with the community.	Strongly Disagree	1	2	3	4	5 Strongly Agree
e. Because it wants to help solve problems in the community.	Strongly Disagree	1	2	3	4	5 Strongly Agree
f. Because it wants to help external actors it does business/interacts with in any way it can.	Strongly Disagree	1	2	3	4	5 Strongly Agree
g. Because it has a genuine interest in the welfare of external individuals affected by its practices (i.e. such as the local community in which it operates).	Strongly Disagree	1	2	3	4	5 Strongly Agree
h. Because it feels it is important to help those in need.	Strongly Disagree	1	2	3	4	5 Strongly Agree
i. To avoid looking bad in front of others.	Strongly Disagree	1	2	3	4	5 Strongly Agree
j. To appear to be an ethical company.	Strongly Disagree	1	2	3	4	5 Strongly Agree
k. To look good relative to its competitors.	Strongly Disagree	1	2	3	4	5 Strongly Agree
l. To look better than its competitors.	Strongly Disagree	1	2	3	4	5 Strongly Agree
m. To avoid criticism from the media and/or external actors it does business/interacts with	Strongly Disagree	1	2	3	4	5 Strongly Agree
n. To impress its employees as caring for those outside the company	Strongly Disagree	1	2	3	4	5 Strongly Agree

2. For each statement written below about you, write a number between 1 and 9 that corresponded to the event's frequency or degree of agreement with the statement.

where 1 = *never or definitely NO* and 9 = *always or definitely YES*.

a. I often do "my own thing".	
b. One should live one's life independently of others.	
c. I like my privacy.	
d. I prefer to be direct and forthright when discussing with people.	
e. I am a unique individual.	
f. What happens to me is my own doing.	
g. When I succeed, it is usually because of my abilities.	
h. I enjoy being unique and different from others in many ways.	
i. The well-being of my co-workers is important to me.	
j. If a co-worker gets a prize, I would feel proud.	
k. If a relative were in financial difficulty, I would help within my means.	
l. It is important to maintain harmony within my group.	
m. I like sharing little things with my neighbors.	
n. I feel good when I cooperate with others.	
o. My happiness depends very much on the happiness of those around me.	
p. To me, pleasure is spending time with other.	

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3. Please rate the truthfulness of the following statements regarding <u>how you think you are</u> :		Not true at all	Rarely true	Sometimes true	Often true	True all of the time
a. It bothers me when other people neglect my needs.		1	2	3	4	5
b. When making a decision, take other people's needs and feelings into account.		1	2	3	4	5
c. I'm not especially sensitive to other people's feelings.		1	2	3	4	5
d. I don't consider myself to be a particularly helpful person.		1	2	3	4	5

e. I believe people should go out of their way to be helpful.	1	2	3	4	5
f. I don't especially enjoy giving others aid.	1	2	3	4	5
g. I expect people know to be responsive to my needs and feelings.	1	2	3	4	5
h. I often go out of my way to help another person.	1	2	3	4	5
i. I believe it's best not to get involved taking care of other people's personal needs.	1	2	3	4	5
j. I'm not the sort of person who often comes to the aid of others.	1	2	3	4	5
k. When I have a need, I turn to others I know for help.	1	2	3	4	5
l. When people get emotionally upset, I tend to avoid them.	1	2	3	4	5
m. People should keep their troubles to themselves.	1	2	3	4	5
n. When I have a need that others ignore, I'm hurt.	1	2	3	4	5

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4. Personal / Firm Information	
a. Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Married	b. Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
c. Age: <input type="checkbox"/> Below 25 <input type="checkbox"/> 26-35 <input type="checkbox"/> 36-45 <input type="checkbox"/> 46-55 <input type="checkbox"/> 56 - 65 <input type="checkbox"/> Above 65	
d. Please enter your initials and the last four digits of your mobile number. _____ <i>For example, Mohammed Omar with mobile number 03001234567, would be: MO4567</i>	
e. Education (Equivalent to): <input type="checkbox"/> High School <input type="checkbox"/> Bachelor's <input type="checkbox"/> Master's <input type="checkbox"/> PhD	
f. Do you work full-time or part-time in this firm? <input type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time	
g. Total Experience (years):	h. Experience in this firm (years):
j. Sector: <input type="checkbox"/> Public <input type="checkbox"/> Private	j. Industry: <input type="checkbox"/> Services <input type="checkbox"/> Manufacturing
k. Your hierarchical level in this firm: <input type="checkbox"/> Lower <input type="checkbox"/> Middle <input type="checkbox"/> Top	

Thank you very much

h. I exchange “knowing” glances with my coworkers.								
Strongly Disagree	1	2	3	4	5	6	7	Strongly Agree
i. I find myself mocking my organization’s slogans and initiatives.								
Strongly Disagree	1	2	3	4	5	6	7	Strongly Agree
j. I often talk to others about the ways things are run in my organization.								
Strongly Disagree	1	2	3	4	5	6	7	Strongly Agree

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4. Please rate the following statements describing your behaviors (Encircle <i>only one</i> number from 1 to 5)	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
	a. I exert my full effort when I volunteer for the CSR activities.	1	2	3	4
b. I devote a lot of energy to CSR activities of organization	1	2	3	4	5
c. I try my hardest to perform well on CSR activities	1	2	3	4	5
d. strive as hard as I can fulfil my role as a volunteer for CSR activities	1	2	3	4	5
e. I give my time to support organizational CSR initiatives	1	2	3	4	5
f. I apply my skills in ways that benefit the organizational CSR activities	1	2	3	4	5
g. I employ my talent to aid CSR activities	1	2	3	4	5
h. I am enthusiastic about the organizational CSR activities.	1	2	3	4	5
i. I feel energized by CSR activities	1	2	3	4	5
j. I am interested in CSR activities	1	2	3	4	5
k. I am proud of the organizational CSR activities.	1	2	3	4	5
l. The CSR activities generally does not affect my own feelings much one way or the other	1	2	3	4	5
m. When volunteering for CSR activities project, my mind is focused on my volunteering activities	1	2	3	4	5
n. When volunteering for this CSR activities, I devote a lot of attention to my activities	1	2	3	4	5
o. I spend a lot of time thinking about this organizational CSR initiatives.	1	2	3	4	5
p. When I am volunteering for CSR activities, I often lose track of time	1	2	3	4	5
q. When I am volunteering for CSR activities, I am completely engrossed in the volunteering work	1	2	3	4	5
r. I don’t get too absorbed in volunteering for CSR activities	1	2	3	4	5
s. Nothing can distract me when I’m volunteering on CSR activities	1	2	3	4	5
t. I work as a team on CSR activities.	1	2	3	4	5
u. I have ample opportunity to suggest CSR activities.	1	2	3	4	5

Thank you very much

ANNEXURE D

Corporate Social Performance Index

SPI-KLD Items		
Strengths		
Beneficial products and services	Environment	Strength
Charitable giving	Community	Strength
Clean energy	Environment	Strength
Compensation	Corporate Governance	Strength
Employment of the disabled	Diversity	Strength
Innovative giving	Community	Strength
Non-US charitable giving	Community	Strength
Other strength	Community	Strength
Other strength	Corporate Governance	Strength
Political accountability strength	Corporate Governance	Strength
Pollution prevention	Environment	Strength
Promotion	Diversity	Strength
Quality	Product	Strength
R&D/innovation	Product	Strength
Recycling	Environment	Strength
Support for education	Community	Strength
Support for housing	Community	Strength
Transparency strength	Corporate Governance	Strength
Volunteer programs	Community	Strength
Women and minority contracting	Diversity	Strength
Work/life benefits	Diversity	Strength
Concerns		
Accounting concern	Corporate Governance	Concern
Antitrust	Product	Concern
Hazardous waste	Environment	Concern
Health and safety concern	Employee Relations	Concern
High compensation	Corporate Governance	Concern
Indigenous people relations concern	Humanity	Concern
Marketing/contracting concern	Product	Concern
Non-representation	Diversity	Concern
Other concern	Diversity	Concern
Other concern	Environment	Concern
Other concern	Product	Concern
Other concern	Community	Concern
Product safety	Product	Concern
Substantial emissions	Environment	Concern
Tax disputes	Community	Concern
Transparency concern	Corporate Governance	Concern
Union relations	Employee Relations	Concern