Determinants and consequences of employee attributions of corporate social responsibility as substantive or symbolic

Magda B.L. Donia [a], *, Carol-Ann Tetrault Sirsly [b]

[a] *University of Ottawa, Telfer School of Management, 55 Laurier Avenue East, DMS 5150, Ottawa, ON, K1N 6N5, Canada*
[b] *Carleton University, Sprott School of Business, 1125 Colonel By Drive, Ottawa, ON, K1S 5B6, Canada*

ABSTRACT

Interest in corporate social responsibility (CSR) has grown beyond traditional macro-level research to also consider employee-level outcomes of CSR. This nascent stream has focused on the relationship between organizational CSR initiatives and employee outcomes within the organization. Distinguishing between substantive and symbolic CSR (i.e. *genuine* CSR vs. *greenwashing*), we argue that to understand employee outcomes requires identifying their underlying attributions of their organizations' CSR initiatives and the process by which these differential attributions are formed. Integrating theorizing and findings from the organizational behavior, marketing, and strategy literature, we propose a model of employee attribution formation of organizational CSR initiatives as substantive versus symbolic to differentiate the positive outcomes to organizations when causally evaluated as engaging in substantive CSR, from the null or possibly negative employee outcomes when these initiatives are attributed as symbolic. Implications for practice and applications to management are also discussed.

I'm not doing my philanthropic work ... to create good public relations. I'm doing it because I can afford to do it, and I believe in it.

George Soros

1. Introduction

The value of considering employees' attitudinal and behavioral outcomes is increasingly recognized as an important yet understudied stream in corporate social responsibility (CSR) research (Aguinis & Glavas, 2012). Advances in this line of inquiry have been made in identifying positive employee-level outcomes of their employers' CSR initiatives (e.g., Carmeli, Gilat, & Waldman, 2007; Evans, Goodman, & Davis, 2011; Maignan, Ferrell, & Hult, 1999) supporting the theory that employees respond favorably to their employers' engagement in CSR. Two fundamental findings of micro-level research on CSR are that individuals will reward organizations who engage in CSR, and more recently, that the attributions made of the motives underlying these CSR initiatives play a

key role in these responses (Marin, Cuestas, & Roman, 2015). This paper contributes to and expands the current understanding of employee-level effects of CSR while accounting for the growing cynicism of observers toward organizational motivations underlying these initiatives. The increasingly common judgment of organization actions as *greenwashing* suggests the importance of disentangling organizational engagement in CSR from the attributions of these initiatives. The question when it comes to employee outcomes is no longer "whether CSR *pays*, but instead when or under what circumstances" (Orlitzky, Siegel, & Waldman, 2011, p.9), recognizing that CSR increasingly becomes expected of and enacted to varying degrees and for varying reasons by organizations. We integrate theoretical and empirical work in the organizational behavior (OB), marketing, and strategy literature to propose a model identifying key factors underlying employees' varying attributions of their organizations' CSR initiatives, and their ensuing attitudinal and behavioral outcomes.

The recent and growing interest in the impact of CSR on employees in the OB literature has focused on positive individual attitudes and behaviors resulting from an organization's engagement in CSR initiatives. For example, a positive link has been established between the extent to which an organization engages in CSR and organizational identification (Carmeli et al., 2007), individual and group commitment to the organization (Brammer, Millington, & Rayton, 2007; Chun, Shin, Choi, & Kim, 2011; Ditlev-Simonsen,

* Corresponding author.
   E-mail addresses: donia@telfer.uottawa.ca (M.B.L. Donia), ca.tetraultsirsly@carleton.ca (C.-A. Tetrault Sirsly).

2015; Glavas & Kelley, 2014; Maignan & Ferrell, 2001; Maignan et al., 1999; Peterson, 2004; Stites & Michael, 2011), in-role and extra-role performance (Story & Neves, 2015) and organizational citizenship behaviors (OCBs; Evans et al., 2011; Hansen, Dunford, Boss, Boss, & Angermeier, 2011; Lin, Lyau, Tsai, Chen, & Chiu, 2010; Rupp, Shao, Thornton, & Skarlicki, 2013). While corporate misdeeds or irresponsibility have been shown to lead to null or negative individual-level outcomes (Rupp et al., 2013), the dominant assumption regarding organizational engagement in CSR has been that this produces favorable employee outcomes.

In line with growing societal skepticism over organizations' publicized CSR initiatives (e.g. Chun & Giebelhausen, 2012; Jahdi & Acikdilli, 2009; Skarmeas & Leonidou, 2013), we argue the importance of employees' attributions of their organizations' motives for engaging in CSR as key to understanding their ensuing attitudes and behaviors at work. Two-dimensional organizational motivations underlying CSR initiatives have been accounted for in the strategy (e.g. substantive vs. symbolic; Godfrey, 2005) and marketing (e.g. internal vs. external, Vlachos, Epitropaki, Panagopoulos, & Rapp, 2013; proactive vs. reactive Groza, Pronschinske, & Walker, 2011; and intrinsic vs. extrinsic, Pai, Lai, Chiu, & Yong, 2015; Vlachos, Panagopoulos, & Rapp, 2013) literature as well as in the popular vernacular (e.g. greening vs. *greenwashing*). While a number of organizational motives have been considered, a common thread and broad distinction is that made between CSR mainly motivated by a desire to help its target (other-serving), versus CSR driven with the goal of benefitting the organization (self-serving; from here on referred to as substantive vs. symbolic, respectively). It is important to note that while *actual* organizational motivations (i.e. in the strategy and OB literature) and *attributions* of these motivations (i.e. in the marketing literature) have been addressed, our focus is on the latter.

Building on this previous work, we develop a theoretical model demonstrating that employees' attributions of their organizations' motives comprise the most proximal and valid predictors of employee-level outcomes. As such, although it is logical to focus on predicting positive individual-level outcomes from CSR perceived as substantive, in line with recent findings in the marketing literature, we argue that attributions of these same initiatives as symbolic may lead to different (and perhaps even undesirable) employee-level outcomes. For example, Ellen, Web, and Mohr (2006) found that consumers and employees attribute different motives to an organization's CSR initiatives, and Vlachos and colleagues (Vlachos, Panagopoulos et al., 2013; Vlachos, Theotokis, & Panagopoulos, 2010) found that these different attributions lead to varied individual-level outcomes. However, while Walker, Heere, Parent, and Drane (2010) found negative impacts for consumer perceptions of self-serving CSR motivation, Vazquez, Lanero, Garcia, and Garcia's (2013) study of consumer attributions did not find support for any negative effects related to perceptions of strategic or egotistic driven motives for CSR which aligns with Skarmers and Leonidou's (2013, p. 1836) findings that "consumers are tolerant of strategic motives for corporate social engagement".

Our goals in this paper are twofold. First, integrating theorizing and findings in the OB, marketing, and strategy literature, we develop a conceptual model identifying key antecedents underlying employees' attributions of their organizations' CSR as substantive or symbolic. As we explain below, while the marketing literature has contributed important empirical evidence of differential outcomes of CSR attributions, it has been silent on their antecedents. We propose that important considerations include how employees' experiences in previous employment begin to shape their evaluations of their current organization's CSR practices as substantive or symbolic, followed by cues from the CSR initiatives they observe in the current organization, and finally, how

influential others further influence these attributions. Second, by accounting for employee attributions of CSR as substantive or symbolic, as well as individual moral identity and self-interest, we propose interactions toward explaining a range of employee-level outcomes (both positive and negative) previously accounted for in the OB and marketing literature.

2. Review of the literature on individual outcomes of CSR

A review of the CSR literature noted that only 4% of the empirical work on CSR examined relationships at the individual-level of analysis (Aguinis & Glavas, 2012), and as would be expected only positive relationships with desirable employee attitudinal and behavioral outcomes of organizational CSR initiatives were theorized.

2.1. The relationship between extent of CSR and employee-level outcomes

Research on job applicants found CSR initiatives influence individuals' attitudes even before entry into the organization by it being seen as more attractive to like-minded individuals (Greening & Turban, 2000; Jones, Willness, & MacNeil, 2009; Rupp et al., 2013; Turban & Greening, 1996). As noted earlier, the positive outcomes of employees' perceived CSR include greater commitment, identification and attachment to the organization, as well as job satisfaction. For example, not only do employees who perceive higher levels of CSR report greater engagement in the organization, they also demonstrate more creative involvement toward their work (Glavas & Piderit, 2009). This is in line with a recent survey by Deloitte (2015a and 2015b) that Millennials believe businesses are too focused on profit rather than in improving society; and that this new generation of workers is as interested in how companies contribute to society as they are in products and profits when considering potential employers.

Research also indicates that organizational involvement in CSR initiatives fosters employee behaviors that lead to better functioning organizations. For example, CSR involvement was found to make work more meaningful, and in turn lead to higher quality connections for employees within the organization (Glavas & Piderit, 2009). Also, a positive link between corporate citizenship and OCBs (de Gilder, Schuyt, & Breedijk, 2005; Evans et al., 2011; Hansen et al., 2011; Lin et al., 2010; Story & Neves, 2015), as well as a negative relationship to organizational deviance (Evans et al., 2011) have been identified. These results are in line with those of Jones (2010) who not only found a positive link between employee attitudes toward volunteer programs and employee performance of OCBs, but also that these positive attitudes led to greater identification with the organization and lower turnover intentions. Similar to attitudinal evaluations, research on behavioral outcomes focused on positive actions (Evans et al., 2011), as well as positive evaluations (Glavas & Piderit, 2009). Furthermore, recent findings also support the bottom line benefits of engaging in CSR as these initiatives in the form of "green" practices and standards are associated with higher employee productivity (Delmas & Pekovic, 2013).

Focusing on explaining positive individual-level outcomes, conceptual work invoking an extended view of justice theory has expanded the theoretical lens to consider the role of third-party perceptions in employees' evaluations of their organizations' fairness toward themselves. Organizational engagement in CSR initiatives is proposed to positively influence individuals' perceptions of just treatment (Rupp, 2011). Rupp, Ganapathi, Aguilera, & Williams (2006) model also accounts for employee behaviors that result from organizational engagement in CSR initiatives. They suggest that employees' observance of their organizations'

performance of CSR (with the implicit assumption this is evaluated favorably) is positively related to their performance of OCBs, especially for those employees who place high value on their organization engaging justly with its broader external environment. More recently, Rupp et al. (2013) demonstrate that focal individuals' own justice experience mitigates the positive effect between CSR initiatives and positive outcomes (i.e. applicant attraction to the organization and incumbent performance of OCBs). More specifically, employees who reported less fair treatment by their organization responded most positively inside their organization to observed CSR initiatives. This may be explained by Jones and Skarlicki's (2013) organizational justice model which proposes that when an event (i.e. a CSR initiative) is inconsistent with employee expectations, that a sense-making mechanism will revise the perception of the event through reevaluating the cues or information. However, an alternate explanation may lie in recent work by Bridoux and Stoelhorst (2014). Their differentiation between reciprocal stakeholders (i.e. those for whom fairness is important) and self-regarding stakeholders who do not value fairness, suggests the importance of this distinction in employees' own motives as a frame for their reactions to perceived organizational motives.

2.2. The relationship between attributions of CSR and employee-level outcomes

While it is logical to propose positive individual-level outcomes from the observance of organizational discretionary actions evaluated to be positive, a different set of outcomes have been theorized and identified when negative attributions are made about the same CSR initiatives (i.e. symbolic or self-servingly pursued).

The strategy literature distinguishes substantive from symbolic CSR by the extent to which CSR initiatives vary on addressing a social need rather than being strategically pursued (Barnett, 2007). Aguilera, Rupp, Williams, and Ganapathi (2007) contrast the strategic value of serious CSR, which provides true social benefits against superficial CSR. Similarly, Godfrey distinguishes substantive from symbolic CSR by differentiating the extent to which an initiative represents "a genuine manifestation of the firm's underlying intentions, vision and character, or is the activity designed to ingratiate the firm among the impacted community?" (2005, p. 784). While substantive CSR best accounts for organizational initiatives driven mostly to address societal needs, rather than overtly pursuing organizational gains, symbolic CSR is mainly aimed at providing a self-flattering presentation, characteristic of the conceptualization of the self-serving organization (Johns, 1999). Organizational use of impression management in symbolic CSR has been highlighted as a means of controlling images through social interactions (Schlenker, 1980) with an efficiency perspective as the dominant rationale for organizations to engage in symbolic (as opposed to substantive) CSR initiatives (Christmann & Taylor, 2006). In line with the economics based view, symbolic CSR relates to a more rational organizational strategy, whereby CSR should only be pursued when organizations "anticipate a benefit from these actions, which might include reputation enhancement, the ability to charge a premium price for its output, or the use of CSR to recruit and retain high quality workers …" (Waldman & Siegel, 2008, p. 118).

In the marketing literature, researchers have explored consumers' varying attitudinal responses to their attributions of organizations' CSR initiatives (e.g. Ellen et al., 2006; Groza et al., 2011; Marin et al., 2015; Skarmeas & Leonidou, 2013; Vazquez et al., 2013; Walker et al., 2010). A stream of literature focusing on employee outcomes has also emerged. Vlachos et al. (2010) identified positive relationships between the more selfless attributions of four CSR

motives (i.e. values and stakeholders, as inspired by Ellen et al., 2006) and individual attitudes such as loyalty intentions and organizational trust, and null or negative relationships between the more self-serving attributions and these same attitudes (i.e. egoistic and strategic, from the same source). In subsequent work Vlachos, Panagopoulos et al. (2013) subsumed the four attributions into a two-dimensional CSR attributions construct to explore the effects of CSR-induced intrinsic attributions (akin to substantive CSR) and CSR-induced extrinsic attributions (akin to symbolic CSR) on employee job satisfaction, confirming the positive effect of the former on employee wellbeing. These studies (Vlachos, Panagopoulos et al., 2013; Vlachos et al., 2010) were substantive hypothesis testing built on Ellen et al. (2006) customer survey, and for the most part were silent on the underlying theoretical mechanisms accounting for variations in individuals' attributions as well as in considering differences in vantage points between consumers and employees.

The findings on differential outcomes of employees' attributions of their organizations' CSR suggest that organizations' actual motives underlying these initiatives may not always correspond with their employees' attributions, especially given that the latter may vary within a same organization. Also, organizations may engage in CSR with the intention of doing good *and* benefitting from the positive publicity (i.e. guided by both substantive and symbolic motives). This is consistent with a stream of macro-level literature, which has conceptualized positive and negative CSR as different constructs (Mattingly & Berman, 2006; Strike, Gao, & Bansal, 2006), rather than opposite ends of a CSR continuum. This reflects the fact that most complex organizations will have a portfolio of CSR, some "good" and some "bad", consistent with empirical findings of Delmas and Blass (2010) and Chatterji, Levine, and Toffel (2009) in their examinations of CSR environmental performance. Importantly, similar to self-serving OCBs at the individual-level, and as we describe in the following sections, symbolic CSR is expected to succeed in benefiting the organization (especially in the form of employee-level outcomes) only when it is attributed as being genuine. For example, common CSR descriptions on organization websites include some variant of "care" (e.g. "we care about the environment") as the reason for supporting a particular initiative or cause, rather than listing the benefits that will accrue to the organization from this involvement. Thus, even when engaging in CSR symbolically (i.e. to benefit the organization), the goal is to appear as though engaging substantively (to benefit society).

However, individuals' evaluations of their employers' actions are expected to be more simplistic. In the role of "intuitive psychologists" (Hamilton, 1980, p. 767) employees tend to view the organization as engaging in CSR *mainly* for substantive or symbolic motives. As such, our focus is on explaining how these dominant attributions of CSR are formed as we expect one will tend to prevail in the minds of observers. Given growing skepticism by consumers about CSR (Chun & Giebelhausen, 2012; Jahdi & Acikdilli, 2009; Skarmeas & Leonidou, 2013), we theorize that employees' arrive at broad and general attributions distinguishing CSR motivated with a focus on self (i.e. the organization) versus others (i.e. the beneficiary).

3. Suggested framework and underlying employee attribution formation

Our work builds on the empirical findings conducted to date (e.g. Vlachos et al., 2010; Vlachos, Panagopoulos et al., 2013) toward proposing a theoretical framework explaining employees' attributions of CSR as substantive or symbolic (see Fig. 1). Recognizing individuals' tendency toward being cognitive misers (Fiske, 1980) and in agreement with Lange and Washburn's (2012, p. 304–305)
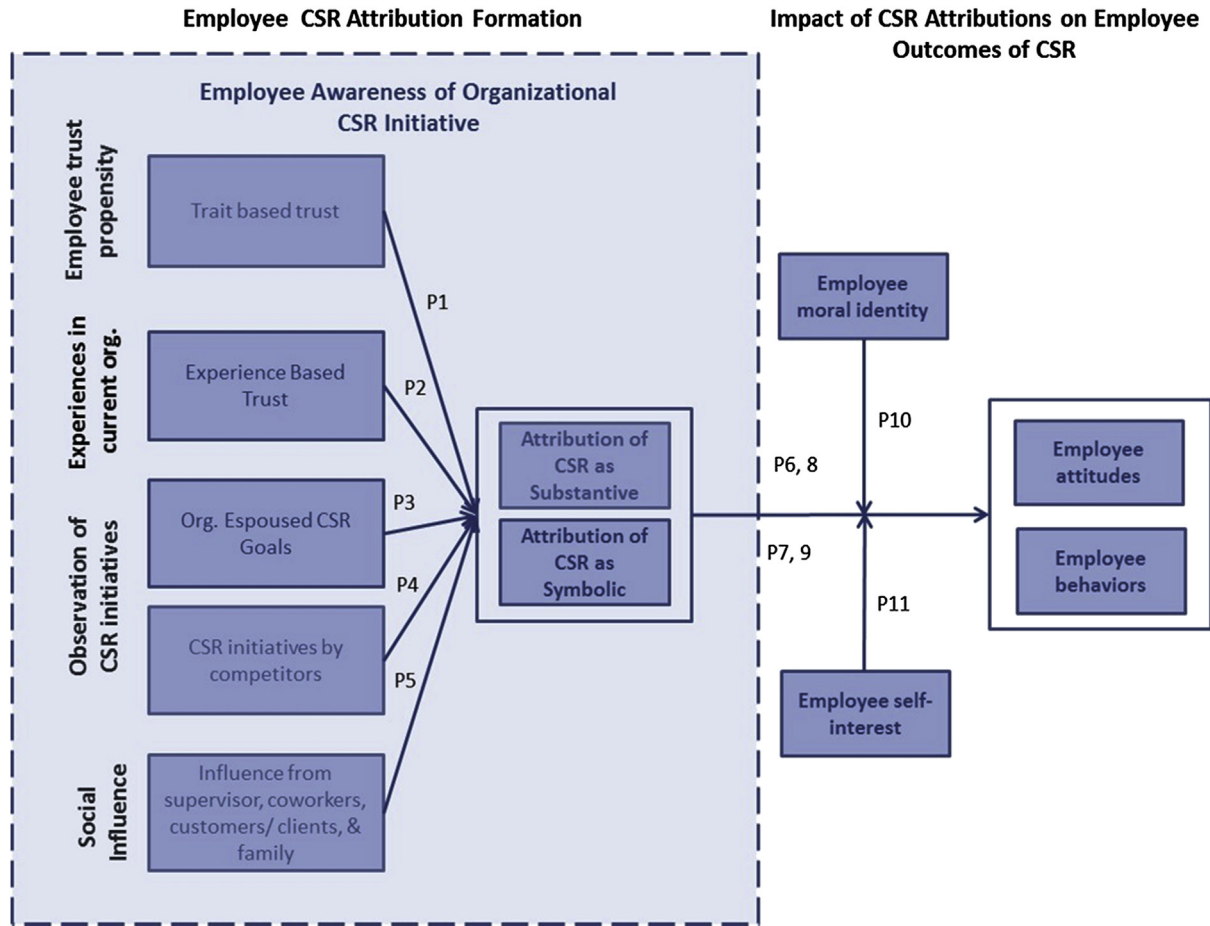
Fig. 1. Integrative model of determinants and consequences of employee Attributions of CSR.

view "that the human brain is engaged in a constant evaluative process in which environmental stimuli are immediately and intuitively sorted in terms of approach-avoid or good-bad … rooted in moral reflexive judgments" we integrate personal and social influence factors in our model.

Our aim is to provide a parsimonious model that includes key antecedents shaping CSR attributions. Our starting point is individuals' innate tendencies toward trusting as a primary antecedent in shaping their attributions. In so doing we account for individuals' dispositional differences in trust propensity and cognitive based trust. Our second set of propositions are grounded in social information processing theory (Salancik & Pfeffer, 1978. p. 226), which recognizes that "the social environment [in and outside of work] provides cues which individuals use to construct and interpret events". In so doing, we also anchor our discussion of employees' own experiences in the organization as well as what they observe in other (similar) organizations on two key attribution theories (Kelley's 1967 and Weiner's 1985 models).

Two key assumptions underlie our model. The first is that once individuals' attributions about their organization's CSR initiatives are formed, they will tend to evaluate its subsequent initiatives in the same manner, in line with evidence of the tendency of initial impressions of trust to remain significant even in the face of more recent information (Holtz, 2015). The second is that given the important role of individuals' prior and current organizational experience in their ensuing attributions, and in line with findings of Vlachos et al. (2010, Vlachos, Panagopoulos et al., 2013), it is possible for employees in a same organization to vary in their

attributions of a same CSR initiative.

As such, it is possible that two organizations engage in a same CSR initiative for different reasons and in varying degrees of involvement (i.e. one substantively and the other symbolically). From the perspective of the observer, in the very first encounter, each CSR initiative has an equal chance of being evaluated as symbolic or substantive. We propose the key determining factor is the employee's own trust propensity (Mayer, Davis, & Schoorman, 1995) which is partially shaped by prior employment experiences in other organizations and involves evaluations about future treatment. This is consistent with prior research demonstrating a positive relationship between trust and positive attributions in close relationships (Rempel, Ross, & Holmes, 2001). As disposition based trust has more to do with the trustor than the trustee, it is likely that individuals who have high trust propensity are more likely to initially attribute CSR initiatives as substantive, taking information provided by the organization about these initiatives at face value. In contrast, individuals who are less prone to being trusting, may not as readily accept organizational explanations and apparent sincerity as the true underlying motives for CSR initiatives and therefore be more prone toward symbolic attributions.

Proposition 1. *Employee trust propensity will be positively related to substantive CSR attributions, and negatively related to symbolic CSR attributions.*

Whereas trust propensity captures a predisposition and is shaped by experiences in all previous employment, employees' experiences with the current organization also impact their CSR

attributions as substantive or symbolic. We draw on social information processing theory (Salancik & Pfeffer, 1978) to account for the important role that the social environment plays in shaping employees' attributions of their organizations' CSR. Importantly, this theory accounts for the social context and consequences of previous experiences as key determinants of employees' attitudes and behaviors at work. As such, while employees start off with varying levels of trust propensity, as they spend more time in their current organization, their accumulated evidence of organizational actions grows, reinforcing or reshaping their evaluations of the organization. We argue that these experiences impact cognitive evaluations of the organization's trustworthiness as shaped by perceptions of the organization's ability, benevolence, and integrity (Mayer et al., 1995). Ability, or competence, captures the extent to which the organization is viewed as having the requisite expertise to truly benefit a target cause. This expertise may be judged in terms of contributing knowledge or skills toward it, or having the necessary financial means to make a difference. Competence as captured by the organization's skills is therefore argued as a relative evaluation both about the abilities of the organization and the requirements of the cause. In other words, an organization's inherent capabilities and means at the time of the assessment are the yardstick against which employees evaluate their organization's CSR initiatives as substantive or symbolic. For example, Coca-Cola's North American employees may be more likely to view their organization's 2011 $2 million pledge over five years to the World Wildlife Foundation (WWF) to save polar bears (a long-time Coke mascot) as symbolic in light of Coke's annual marketing budget of close to $10 billion and its net profits of almost $9 billion (Frazier, 2014). In contrast, employees working in developing countries where $2 million would be viewed as a substantial donation toward wildlife preservation would likely attribute it as substantive. The competence of the WWF to oversee the initiative provides credibility; however Coke's meagre contribution relative to its means is a lightning rod for criticism (Frazier, 2014) by observers who possess this complete information (i.e. amount pledged and its actual means).

Benevolence captures evaluations of the organization's true intentions in its discretionary behaviors, regardless of reputation or profit-centered motives. In line with the theory of third party evaluations of fairness (Jones & Skarlicki, 2013; Skarlicki & Kulik, 2005), individuals' attributions about the behaviors of others are guided by evaluations of whether the focal actor had the ability (competence) and is driven by the moral imperative (benevolence) to have acted differently; assessments which form over time and over observations of multiple initiatives. This same logic can be extended to causal evaluations of the organization as engaging in a symbolic or substantive action. For example, a tirade against Whole Foods Market by some of its employees resulting from the observed incongruence of its stated mission of community giving while discarding as waste large quantities of fresh food deemed unsalable (Abramovitch, 2011) reflects attributions that it could have and should have done more toward this cause. In contrast, a smaller merchant with low profit margins who only makes bi-weekly donations to a food bank would likely not be judged as harshly by its employees who are aware of the costs of transporting daily these perishable items to needy recipients.

The notion of integrity is particularly relevant in this process as "the repeated exposure to actions that are aligned with the values of the organization reinforce judgments of organizational integrity" (Mayer et al., 1995, p. 719). While there is copious research detailing the process by which individuals make attributions about others' behavior (e.g., Andersson, Krull, & Weiner, 1996; Berscheid, Graziano, Monson, & Dermer, 1976), we refrain from relying on and transposing these findings to explain employees' attributions

of their own organizations' CSR on the basis that a fundamental difference exists when individuals make attributions of other individuals or external organizations and when they make attributions about their own organization. Namely, because employees are nested within organizations, rather than external to them, their evaluations are formed from a different vantage point. Instead, we suggest that the type and consistency of organizational actions in day to day operations will influence employees' attributions of CSR initiatives as substantive or symbolic. This is in line with the consistent high ranking of certain organizations as truly committed to substantive CSR such as 3M (Paul & Nilan, 2012) and Aveda (Johnson & Miller, 2012). Accordingly, when such organizations embrace a new social or environmental cause, it is likely that an employee with long tenure in the organization will attribute it as substantive. In contrast, when Walmart employees learn of their organization's much publicized pledge to buy at least nine percent locally raised foods, they are likely to see this as inconsistent with its known practices of taking advantage of its market dominance to squeeze suppliers to buy more for less (Flaccavento, 2010). As such we propose:

Proposition 2a. *Employees who believe their organizations' actions are underscored by the organizations' ability to effectively address their espoused goals will attribute CSR initiatives as substantive and those employees who believe the CSR actions are not underscored by requisite ability will attribute CSR initiatives as symbolic.*

Proposition 2b. *Employees who believe their organizations' actions are guided by benevolent intentions will attribute CSR initiatives as substantive and those who believe the CSR actions are not guided by benevolent intentions will attribute CSR initiatives as symbolic.*

Proposition 2c. *Employees who believe their organizations' actions are consistent and aligned with its values of integrity and service will attribute CSR initiatives as substantive and those who believe the CSR actions are not consistent with its values as expressed in daily operations will attribute CSR initiatives as symbolic.*

We propose that employee perceptions of the specificity of CSR goals and their organizations' commitment toward these goals also contribute to their attributions of CSR as substantive or symbolic. Goal specificity captures the extent to which a course of action specifies distinct performance standards and a clear end goal (Locke, Chah, Harrison, & Lustgarten, 1989). Employees are likely to see goals as more specific when they are provided with more details on the CSR cause and the focus of the organizational involvement, as well as the ultimate end goal, which in turn is expected to be more closely linked to substantive, rather than symbolic, CSR attributions. Similarly, goal commitment signals true determination toward achieving an end goal with high goal commitment expected to lead to attributions of substantive, rather than symbolic CSR. A good example of a CSR initiative likely to be interpreted as specific and driven by high goal commitment is GE's program to adopt underperforming public high schools located near its major U.S. facilities. Contributing between $250,000 to $1 million over a five-year period, with continual updates to employees of benchmarks attained, while working with school administrators to provide needs assessment and mentoring for students, independent audits of schools in the program found that nearly all experienced significant improvement such as higher graduation rates (Porter & Kramer, 2006). The reported pride GE's employees feel in their organization suggests that many of them interpret its CSR involvement to be fully committed to increasing the performance of previously underperforming schools. In contrast, a CSR initiative perceived to be less specific and low on commitment is one seen as symbolic CSR involving public visibility

of association to a cause, but with little detail to confirm long-term commitments. We therefore propose that:

Proposition 3(a). *Employees will attribute a CSR initiative as substantive when they perceive it to be high in goal specificity, and will attribute it as symbolic when they perceive the goal as being vague.*

Proposition 3(b). *Employees will attribute a CSR initiative as substantive when they perceive the organization as being highly committed to the cause, and will attribute it as symbolic when they perceive the organization as not being fully committed to the cause.*

A comparison to CSR initiatives of competitors provides further contextual cues to employees. In addition to dispositional and cognitive based trust, and the extent to which the organization is perceived as being committed toward specific goals, we argue that the extent to which organizational actions are perceived as reflecting its core values, versus being driven by external pressures, result from the more automatic sense-making that occurs by individuals in interpreting cues in their role of "naïve psychologists" (Harvey, Madison, Martinko, Crook, & Crook, 2014). Among the attribution theories, Weiner's (1985) and Kelley's (1967) have been most used to explain workplace outcomes (Harvey et al., 2014). Parallels among the dimensions of causality (Weiner, 1985) and consensus (Kelley, 1967) provide important information about cues that may lead employees to compare their organizations' actions with those of competitors, in turn informing the attributions of their organizations' CSR initiatives as substantive or symbolic. According to Weiner (1985), the locus of causality describes the extent to which individuals attribute an action as driven by internal or external causes. In the context of CSR, internal causes would be likened to espoused and enacted values of the organization while external causes would include examples such as consumer expectations and actions of more direct competitors. Similarly, Kelley's (1967) consensus dimension is useful toward distinguishing the extent and types of CSR initiatives that are more singular in reflecting organizational values, or in common with those of competitors. In turn, when CSR is seen as driven by internal values of the organization, and more distinct from those of competitors, it is more likely to be attributed to substantive motives, while CSR that is seen as responding to external pressure and jumping on the bandwagon in supporting the flavor of the month cause, is more likely to be attributed as symbolic. As such, we propose that:

Proposition 4a. *Employees who believe their organizations' CSR actions reflect values of the organization will attribute CSR initiatives as substantive and those who view the CSR actions as responding to external pressures will attribute CSR initiatives as symbolic.*

Proposition 4b. *Employees who believe their organizations' CR actions are distinct from their competitors will attribute CSR initiatives as substantive and those who view the CSR actions as mimicking those of competitors will attribute CSR initiatives as symbolic.*

Employees' own attributions of the nature of the organization's character as expressed through its CSR initiatives as substantive or symbolic are also influenced by the opinions of meaningful others they interact with, such as their supervisors, coworkers, customers/clients, and family. Invoking social contagion, Aguilera et al. (2007) note the influence of communications between employees in shaping judgments on CSR. In line with research identifying a positive influence of coworker attitudes on employees' own attitudes (Wilkerson, Evans, & Davis, 2008), badmouthing behavior, and focal employee organizational cynicism, it is expected that employees' characterization of their organization is also influenced by the opinions of those closest to them in the organization (i.e. supervisors and coworkers; Salancik & Pfeffer, 1978). It is through

exchanges during daily work that coworker and supervisor opinions of the organization's involvement in CSR initiatives are conceived as influencing an employee's own evaluations of the organization's character (Morgeson & Hoffman, 1999). In much the same way that these interpersonal relationships can influence employees' behaviors to expand their roles to take on additional responsibilities (Grant & Hofmann, 2011), it is possible that close relationships with respected customers/clients can also influence these attributions over time. Finally, family members' opinions can also have an important effect on employees' attributions regarding the organizations' actions.

Proposition 5. *Employees' attributions of CSR initiatives as substantive or symbolic are influenced by meaningful others' (i.e. their supervisors', coworkers', customers/clients', and family members') attributions of these same initiatives.*

4. The relationship between CSR attributions and employee attitudinal and behavioral outcomes

We argue that the attributions individuals make about their employers' CSR initiatives as substantive or symbolic are fundamental to understanding when perceived CSR leads to favorable employee outcomes. For potential job applicants individuals' evaluations of what it would be like to work for an organization – and their consequent attraction to it – have been found to be affected by its CSR initiatives (Greening & Turban, 2000; Jones, Willness, & Madey, 2014; Rupp et al., 2013; Turban & Greening, 1996). In addition to influencing attitudes that make the organization attractive to prospective job applicants, CSR has also been shown to impact attitudes related to turn over intentions. For example, organizational commitment (Brammer et al., 2007; Glavas & Kelley, 2014; Maignan et al., 1999; Peterson, 2004; Stites & Michael, 2011), identification (Carmeli et al., 2007), and engagement (Glavas & Piderit, 2009), all important predictors of employee retention (Ashforth, Harrison, & Corley, 2008; Harter, Schmidt, & Keyes, 2002; Meyer, Allen, & Topolnytsky, 1998), have been found to also be positively related to CSR.

We argue that it is employees' attributions of CSR as substantive or symbolic that will lead to ensuing positive attitudes and behaviors or at best remain neutral, as predicted by signaling theory (Rynes, 1991) where individuals use the information they have to make inferences about future events and the character of the organization. In line with affective events theory (Weiss & Cropanzano, 1996), we suggest that it is employees' reactions to observed events, and their ensuing attributions, that determine their attitudes and behaviors. Using the example of the Product Red initiative, an employee at one of the Product Red partners (i.e. The Gap), may attribute its company's involvement with the cause as mainly marketing and self-servingly driven given the increased exposure of the brand (i.e., means driven). Awareness of criticism in the media of her company's involvement in child labor practices might further enforce this same individual's causal evaluation of Gap's CSR as symbolic, on the basis that this retailing giant could and should have done more for the cause. In contrast, it is possible that an employee at Starbucks – also a Product Red partner until early 2012–may hold different attributions of his organization, on the basis that its involvement in the cause is one of many other CSR initiatives. For example, his views of Starbucks' commitment to fair purchasing practices and forest conservation programs may reinforce his attributions of its commitment to Product Red as one of many causes it is involved in; leading to substantive rather than symbolic attributions.

While previous research has focused on predicting positive attitudinal outcomes from the extent to which organizations

engage in CSR, the common theme has been that when employees observe their organization engaging in CSR they experience pride in their association with it, which in turn fosters valued attitudes toward it, such as commitment, identification, and engagement. Carmeli et al. (2007, p. 975) note "the desire of individuals to be part of a high performance group and to bask in its reflected glory, even if this glory is not a direct result of their own actions". Similarly, Glavas and Piderit (2009) propose that employees can live out their value of caring at work when employed in companies that are good corporate citizens, and thus are more fully present in their jobs and have a stronger sense of engagement at work. Despite not explicitly stated or empirically determined, we posit that these positive employee outcomes are linked to attributions of substantive rather than symbolic CSR. If we consider symbolic CSR, it is unlikely that employees will identify with their organization when they evaluate it as becoming involved with a social or environmental cause mainly for the purpose of being publically associated with it, for the reputation and profit enhancement potential, and in particular when they judge it as being able to and having the moral imperative to do more. Similarly, observing their organization as engaging self-interestedly and instrumentally rather than substantively may lead to feelings of mistrust and decreased commitment toward the organization. On this basis we propose that ensuing attitudes, such as commitment to their respective organizations, will differ on the basis of substantive vs. symbolic attributions:

Proposition 6. *Attributions of substantive CSR will be positively related to favorable employee attitudes.*

Proposition 7. *Attributions of symbolic CSR will have a null or negative relationship with favorable employee attitudes.*

Consistent with the findings that CSR leads to valued employee attitudes, research has also uncovered positive individual behavioral outcomes of these initiatives. Particularly noteworthy is the relationship with discretionary performance; CSR has been found to be positively related to OCBs and negatively related to employee deviance (Evans et al., 2011; Jones, 2010). Consistent evidence indicates that positive individual employee contributions unrestricted and outside the domain of in-role task performance provide value to the organization (such as reduced employee withdrawal behaviors and customer satisfaction; Podsakoff, Whiting, Podsakoff, & Blume, 2009).

Positive behavioral outcomes (i.e. more OCBs, less deviance) have thus been found to result from organizational enactment of CSR. Reciprocating to the organization for its treatment of the beneficiary of its CSR initiatives (on the basis of third party fairness perceptions; Skarlicki & Kulik, 2005) also helps to account for the expectation that negative individual behaviors may follow the observance of CSR attributed as symbolic. While observing the performance of a CSR initiative causally evaluated as substantive will likely inspire employees to engage in OCBs or avoid deviant behavior, attributions of CSR as symbolic may not only suppress OCBs, but may actually lead employees to model these organizational actions by their own individual-level acts of deviant or self-serving counterproductive work behaviors (CWBs). At the very least, employees may only engage in OCBs self-servingly, when there is value in it for themselves – such as to make a favorable impression on a supervisor. Also, employees who make symbolic attributions of their organizations' CSR may engage in absence discretionarily, or withhold effort in group work (i.e., engage in social loafing) when they think it will go unnoticed.

As OCBs and CWBs are active, discretionary, and volitional actions engaged in by individual employees (Spector & Fox, 2010), they comprise important observable manifestations of employee attributions of their organizations' CSR initiatives as substantive or

symbolic. Social cognitive theory's modeling (Bandura, 1977) and social exchange theory's reciprocity or repayment in kind (Blau, 1964), can be invoked to explain how employees draw conclusions about what behavior will bring success to their careers. When employees perceive the organization to be a credible, competent, and attractive model, the trust developed from their third party evaluations of justice extends to expectations of how they themselves will be treated (Van Buren III, Greenwood, & Sheehan, 2011), and thus will view the organization as an example to emulate. In contrast, attributions of symbolic CSR may suggest to employees that self-serving behaviors are acceptable forms of getting ahead and furthering their own careers within the organization. Behavioral outcomes of third party evaluations of fairness (Jones & Skarlicki, 2013; Skarlicki & Kulik, 2005) help to explain how employee attributions of how invested or fairly her organization treats a cause influences her own behavior in the organization (Bingham, Mitchell, Bishop, & Allen, 2013), and more importantly, behavior directed toward the organization. We expect that this reciprocation will be targeted toward the organization both in the performance of OCBs and the withholding of CWBs (Marcus, Taylor, Hastings, Sturm, & Weigelt, 2013). As such, it is expected that:

Proposition 8. *Attributions of substantive CSR will be positively related to OCBs and have a null or negative relationship to CWBs directed toward the organization.*

Proposition 9. *Attributions of symbolic CSR will be positively related to CWBs directed toward the organization and have a null or negative relationship to OCBs.*

An important caveat must be accounted for in this theorizing: individuals' own moral identity and their level of self- (versus other-) interest matter. Capturing a self-conception of organized moral traits which motivate and regulate moral action (Aquino & Reed, 2002), we expect individual's level of moral identity to moderate the relationship between their attributions of CSR as substantive or symbolic and ensuing attitudinal and behavioral outcomes. Moral identity is an important moderator as it subsumes key factors shaping employees' responses to their organizations' CSR. For example, according to Kohlberg's theory of cognitive moral development (1969), individuals move through stages of moral development as they mature. Similarly, we can expect that individuals with a higher level of education, or educated in certain related disciplines to CSR and sustainability studies, will respond differently to evaluations of CSR as substantive or symbolic. As such, individuals with higher moral identity are more likely to make consumer choices that take into consideration the moral and ethical practices of organizations. Given that prior research has linked moral identity to moral behavior (Aquino & Reed, 2002), we propose that those with high moral identity will most likely view organizational engagement in substantive CSR initiatives as important. This is in line with research operationalizing moral identity as the willingness to do community service (Hart, Atkins, & Ford, 1998).

A parallel can be drawn with Bridoux and Stoelhorst's (2014) distinction that not all employees attach importance to fairness, resulting in different behavioral outcomes to the same organizational approach. While employees who view CSR as important and those that do not are both expected to make attributions of CSR as outlined in our previous propositions, it is only the attitudinal and behavioral outcomes of those who attach importance to CSR that will be moderated by their attributions. For example, we argue that two Whole Foods employees who attribute its CSR initiatives as symbolic on the basis of the food deemed unsellable that is discarded (rather than donated; Abramovitch, 2011) will differ in their ensuing attitudinal and behavioral outcomes if one has a high

moral identity self-concept, while the other does not. For the former it is possible that a lower level of affective commitment and OCBs will be observed, relative to the latter. As such, we propose that:

Proposition 10a. *The positive relationship between substantive CSR and favorable attitudinal outcomes is moderated by employees' moral identity, such that it will be stronger when moral identity is high.*

Proposition 10b. *The null or negative relationship between symbolic CSR and favorable attitudinal outcomes is moderated by employees' moral identity, such that it will be stronger when moral identity is high.*

Recognizing that employees differ on their level of self-versus other-concern (Van Burren III et al., 2011) is important to understanding the outcomes of CSR attributions as substantive or symbolic. Conceived as orthogonal, self-concern involves a greater focus on benefits to oneself and individual-level attributes and consequences, while those higher on other-concern tend to be more focused on social cues, and benefits to the collective (De Dreu & Nauta, 2009). It is expected that variance in this orientation will have important implications for the outcomes of CSR attributions. While other-orientation is well aligned with our outcome hypotheses, we expect that these dependent variables will manifest differently for individuals high on self-orientation. For example, individuals who are high on self-concern may be less prone to the positive attitudinal and behavioral outcomes of substantive CSR. In fact, the conceived negative effects of symbolic attributions may be attenuated or reversed for these individuals who may equate the positive gains of reputation or profit enhancement of symbolic CSR as indirectly benefitting them through the organization. As such, it is expected that:

Proposition 11a. *The positive relationship between substantive CSR and favorable attitudinal outcomes is moderated by self-orientation, such that it will be weaker when self-orientation is high.*

Proposition 11b. *The null or negative relationship between symbolic CSR and favorable attitudinal outcomes is moderated by self-orientation, such that it will be weaker when self-orientation is high.*

5. Discussion

5.1. Theoretical implications

In this paper we contribute a comprehensive, yet parsimonious, theoretical model to advance research on employee outcomes of CSR in two ways. Firstly, by integrating findings from the strategy, organizational behavior, and marketing literature, we suggest mechanisms leading employees to attribute their organizations' CSR as substantive or symbolic. This addresses an important gap that resulted from substantive hypothesis testing (i.e. empirical work exploring the relationship between attributions and outcomes) developing before a theoretical model explaining attribution formation was proposed. An understanding of key antecedents shaping CSR attributions will therefore allow for more focused and theory driven hypothesis testing in future research. Also, by integrating work from diverse literature, our model provides a base for future research to build and develop as a comprehensive literature. Secondly, in line with empirical evidence from the marketing literature on both consumers' and employees' outcomes (e.g. Ellen et al., 2006; Vlachos et al., 2010) we argue and explain the role of attributions of CSR as key determinants of employee attitudinal and behavioral outcomes. Our focus on increased organizational efficiency through enhanced employee attitudes and productivity

highlights the risk of symbolic CSR initiatives leading to detrimental employee outcomes, thereby attenuating or reversing the otherwise positive relationship between the performance of CSR and valuable employee outcomes. In line with findings in the marketing literature, in identifying the considerations likely to lead employees to attribute CSR as symbolic, we challenge assumptions in the OB literature that most CSR is positively viewed by employees and leads to favorable employee level outcomes.

5.2. Practical implications

Two important practical implications of our paper are that employees' attributions underlie their ensuing and important attitudinal and behavior outcomes, and even more significantly, that organizations have an important role (i.e. control) over the shaping of these attributions. Taking this into consideration in the selection, design and communication of CSR initiatives and policies can enhance overall employee satisfaction with and positive outcomes of CSR efforts.

Managerial understanding of the link between CSR and employee attitudes and behaviors is important on a number of levels. The mechanisms proposed provide compelling incentives for organizations to engage in meaningful and substantive CSR initiatives focused on addressing significant societal concerns related to social and environmental issues. However, in line with the important role of social information (much of which employees are exposed to in their daily work) in shaping attributions, in addition to engaging in substantive CSR, employers will benefit from ensuring that the right information reaches their employees. As such, we emphasize the importance of the 3-C's of substantive CSR - coherence, consistency and commitment − and the importance that this be clearly communicated to increase the likelihood employees will assess CSR as substantive.

In line with previous research, we explain how symbolic CSR will lead to no positive individual outcomes at best, and negative ones at worst. This is in line with organizational actions and ensuing outcomes. For example, when a textile firm owned by Knights Apparel avoids sweatshop conditions by paying a living wage and improving working conditions in its plant in Villa Altagracia, Dominican Republic, absorbing these higher costs as they forge a long-term relationship, employees engaged to do everything possible to contribute to the success of the plant (Greenhouse, 2010). In contrast to GAP's Red Tag campaign, which has been accused of *greenwashing* (or social washing; Frazier, 2007), we would expect Knights Apparel's employees to causally evaluate their organization's CSR initiatives as substantive and in turn experience more positive attitudes and engage in positive behaviors. We therefore suggest organizations weigh the potential benefits (e.g., public reputation enhancement and profit) versus costs (e.g., employee cynicism and shirking behavior) of symbolic CSR.

Organizations are reminded to equip their CSR initiatives with adequate resources and expertise to project to employees their sincere commitment to substantive CSR. For example, when Patagonia involved their employees in relief efforts after BP's Gulf of Mexico oil spill, they provided full financial support of salary and related expenses to empower their employees to contribute fully to the relief efforts (Bingham et al., 2013). In striking contrast, Coca-Cola's commitment to saving the polar bear is severely underresourced (Frazier, 2014).

Engagement in substantive CSR may comprise another tool in the managerial arsenal (Van Buren III et al., 2011) in the recruitment and retention of talent. Since the early 2000's research has found that job seekers considered potential employers' engagement in CSR as an important factor in their job search criteria (Greening &

Turban, 2000; Jones et al., 2014; Rupp et al., 2013; Turban & Greening, 1996). More recently, there is growing evidence that job seekers not only expect a potential employer to engage in CSR, but expect that this be substantive CSR. Deloitte's (2015b, p. 2) recent millennial survey's two opening sentences succinctly summarize the findings of their report: "Millennials overwhelmingly believe that business needs a reset in terms of paying as much attention to people and purpose as it does products and profit. Seventy-five percent of Millennials believe businesses are too fixated on their own agendas and not focused enough on helping to improve society". Organizations whose choice of CSR is guided more by substantive than symbolic motivations, and who are effective at communicating to the public the reasons underlying this involvement (allowing for the formation of substantive attributions), are likely to be viewed more favorably by Millennials in the job market.

5.3. Directions for future research

The relationships proposed in our model provide a number of avenues for future research at the micro-level of analysis. The most obvious involves tests of hypotheses derived from our propositions, which can be conducted at the individual-level of analysis given the importance of employee attributions of CSR initiatives as substantive or symbolic. A starting point is therefore the further development of measures (e.g. those used by Vlachos et al., 2010; Vlachos, Panagopoulos et al., 2013; four- and subsequent two-dimensional measures) to construct validate the substantive-symbolic CSR distinction.

In integrating negative employee outcomes where cynicism of employer motives results in attributions of CSR as symbolic, we make a valuable contribution to future research. Similar to the challenge to a continuum view of CSR (Mattingly & Berman, 2006), our conceptually derived segregation between substantive and symbolic CSR can influence future research on employee attributions of CSR to remove the implicit bias that all CSR is viewed as substantive. An important avenue for future research is therefore to theorize the role of symbolic CSR attributions on employee attitudes such as cynicism toward the organizations and deviant behaviors such as social loafing, that may result from employees' modeling their organizations' actions.

Equally important is to explore contexts in which attributions of symbolic CSR may lead to positive employee outcomes, as well as to theorize what outcomes these may be. For example, in industries where employees thrive on cutthroat competition such as in some sales and financial sectors, it is possible that symbolic CSR attributions lead to higher individual performance and productivity, by signaling to employees that risk taking and impression management behaviors are fair game.

As employee expectations are influenced by their work experiences, understanding how structurally different work settings may affect perceptions of an employer's CSR, future research might focus on various organizational contexts, such as organizational structure (i.e. publicly listed, private, cooperative, not for profit, etc.), the organization's cultural or national identity, proximity to headquarters, as well as governance and top management leadership characteristics.

6. Conclusion

This paper proposes a theoretical model explaining the mechanism underlying employees' attributions of their organizations' CSR initiatives as substantive or symbolic, and in turn describes the differential impact of these attributions on ensuing employee attitudes and behaviors. We underscore that while engaging in any CSR initiative of benefit to a stakeholder is always better than doing nothing at all at a societal level, the danger of the negative attitudes and behaviors that may follow when employees causally evaluate their organization as doing so self-servingly provides an additional and often unconsidered motivation for organizations to focus on CSR that will be attributed by employees as substantive. We argue that considering employees' attributions adds an important caveat to the economists' position that "greater overall social output will be achieved by the strategic approach, than by the altruistic approach" (Husted & de Jesus Salazar, 2006, p. 75) and that ""responsible" leadership that encourages the non-instrumental use of CSR … is not really responsible" (Waldman & Siegel, 2008, p. 119). Specifically, and in light of growing public skepticism (Chun & Giebelhausen, 2012; Jahdi & Acikdilli, 2009; Skarmeas & Leonidou, 2013) related to greenwashing, organizations have more to gain from engaging in CSR substantively, both for the related internal (via substantive attributions) and external (not being viewed as engaging in greenwashing) gains that follow.

We remind managers of the importance for an employee CSR communications strategy to provide adequate background and explanation for the organization's choice of initiatives as key to increasing awareness to enable employees to form attributions of substantive CSR. Furthermore, embedding the three C's of substantive CSR (i.e. coherence, consistency and commitment) to organizational CSR strategies may yield additional employee contributions to further reinforce the business case for such CSR initiatives.

Dedication

This paper is dedicated to the memory of Carol-Ann Tetrault Sirsly who passed away before learning it was accepted for publication. A dear friend and exceptional collaborator, she left this world too soon. Her contributions to this field were made possible by her family, Tony, Dominique, and Francesca, who inspired and supported her, and made her sacrifices their own.

References

Abramovitch, S. (2011). *Whole foods: Read a disgruntled whole foods employee's epic resignation letter.* Retrieved from http://gawker.com/5824287/read-a-disgruntled-whole-foods-employees-epic-resignation-letter. Last accessed 29.11.15.

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: a multilevel theory of social change in organizations. *Academy of Management Review, 32*, 836–863.

Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: a review and research agenda. *Journal of Management, 38*, 932–968.

Andersson, C. A., Krull, D. S., & Weiner, B. (1996). Explanations: processes and consequences. In E. T. Higgins, & A. W. Kruglanski (Eds.), *Social psychology: Handbook of basic principles* (pp. 271–296). New York: Guilford Press.

Aquino, K., & Reed, A., II (2002). The self-importance of moral identity. *Journal of Personality and Social Psychology, 83*, 1423–1440.

Ashforth, B. E., Harrison, S. H., & Corley, K. G. (2008). Identification in organizations: an examination of four fundamental questions. *Journal of Management, 34*, 325–374.

Bandura, A. (1977). *Social learning theory.* Englewood Cliffs, N.J: Prentice-Hall.

Barnett, M. L. (2007). Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Academy of Management Review, 32*, 794–816.

Berscheid, E., Graziano, W., Monson, T., & Dermer, M. (1976). Outcome dependency: attention, attribution, and attraction. *Journal of Personality and Social Psychology, 34*, 978–989.

Bingham, J. B., Mitchell, B. W., Bishop, D. G., & Allen, N. J. (2013). Working for a higher purpose: a theoretical framework for commitment to organization-sponsored causes. *Human Resource Management Review, 23*, 174–189.

Blau, P. M. (1964). *Exchange and power in social life.* New York: John Wiley.

Brammer, S., Millington, A., & Rayton, B. (2007). The contribution of corporate social responsibility to organizational commitment. *International Journal of Human Resource Management, 18*, 1701–1719.

Bridoux, F., & Stoelhorst, J. W. (2014). Microfoundations for stakeholder theory:

managing stakeholders with heterogeneous motives. *Strategic Management Journal, 35*, 107—125.

Carmeli, A., Gilat, G., & Waldman, D. A. (2007). The role of perceived organizational performance in organizational identification, adjustment and job performance. *Journal of Management Studies, 44*, 972—992.

Chatterji, S. K., Levine, D. I., & Toffel, M. W. (2009). How well do social ratings actually measure corporate social responsibility? *Journal of Economics and Management Strategy, 18*, 125—169.

Christmann, P., & Taylor, G. (2006). Firm self-regulation through international certifiable standards: determinants of symbolic versus substantive implementation. *Journal of International Business Studies, 37*, 863—878.

Chun, H. H., & Giebelhausen, M. (2012). Reversing the green backlash in services: credible competitors help large companies go green. *Journal of Service Management, 23*, 400—415.

Chun, J. S., Shin, Y., Choi, J. N., & Kim, M. S. (2011). How does corporate ethics contribute to firm financial performance? the mediating role of collective organizational commitment and organizational citizenship behavior. *Journal of Management, 39*, 853—877.

De Dreu, C. K. W., & Nauta, A. (2009). Self-interest and other-orientation in organizational behavior: implications for job performance, prosocial behavior, and personal initiative. *Journal of Applied Psychology, 94*, 913—926.

Delmas, M., & Blass, V. D. (2010). Measuring corporate environmental performance: the trade-offs of sustainability ratings. *Business Strategy and the Environment, 19*, 245—260.

Delmas, M., & Pekovic, S. (2013). Environmental standards and labor productivity: understanding the mechanisms that sustain sustainability. *Journal of Organizational Behavior, 34*, 230—252.

Deloitte. (2015a). *Business needs to reset its purpose to attract millennials, according to Deloitte's annual survey (press release).* Retrieved from http://www2.deloitte.com/global/en/pages/about-deloitte/articles/2015-millennial-survey-press-release.html. Last accessed 29.11.15.

Deloitte. (2015b). *Mind the gaps — The 2015 Deloitte millennial survey.* Retrieved from http://www2.deloitte.com/global/en/pages/about-deloitte/articles/millennialsurvey.html. Last accessed 29.11.15.

Ditlev-Simonsen, C. D. (2015). The relationship between Norwegian and Swedish employees' perception of corporate social responsibility and affective commitment. *Business & Society, 54*, 229—253.

Ellen, P. S., Web, D. J., & Mohr, L. A. (2006). Building corporate associations: consumer attributions for corporate social responsibility programs. *Journal of the Academy of Marketing Science, 34*, 147—157.

Evans, W. R., Goodman, J. M., & Davis, W. D. (2011). The impact of perceived corporate citizenship on organizational cynicism, OCB, and employee deviance. *Human Performance, 24*, 79—97.

Fiske, S. T. (1980). Attention and weight in person perception: the impact of negative and extreme behavior. *Journal of Personality and Social Psychology, 38*, 889—906.

Flaccavento, A. (2010). *Walmart and the end of the local food movement.* HuffPost.com. Retrieved from http://www.huffingtonpost.com/anthony-flaccavento/walmart-and-the-end-of-th_b_774350.html. Last accessed 29.11.15.

Frazier, M. (2007). *Costly red campaign reaps meager $18 million.* Advertising Age. Retrieved from http://adage.com/article/news/costly-red-campaign-reaps-meager-18-million/115287/. Last accessed 29.11.15.

Frazier, M. (2014). *Should the polar bear still sell coca-cola?* The New Yorker. Retrieved from http://www.newyorker.com/business/currency/polar-bear-still-sell-coca-cola. Last accessed 29.11.15.

de Gilder, D., Schuyt, T. N. M., & Breedijk, M. (2005). Effects of an employee volunteering program on the work force: the ABN-AMRO case. *Journal of Business Ethics, 61*, 143—152.

Glavas, A., & Kelley, K. (2014). The effects of perceived corporate social responsibility on employee attitudes. *Business Ethics Quarterly, 24*, 165—202.

Glavas, A., & Piderit, S. K. (2009). How does doing good matter? Effects of corporate citizenship on employees. *Journal of Corporate Citizenship, 36*, 51—70.

Godfrey, P. C. (2005). The relationship between corporate philanthropy and shareholder wealth: a risk management perspective. *Academy of Management Review, 30*, 777—798.

Grant, A. M., & Hofmann, D. A. (2011). Role expansion as a persuasion process: the interpersonal influence dynamics of role redefinition. *Organizational Psychology Review, 1*, 9—31.

Greenhouse, S. (2010). *Factory defies sweatshop label, but can it thrive?* New York Times. Retrieved from http://www.nytimes.com/2010/07/18/business/global/18shirt.html?pagewanted=1&sq=corporate. Last accessed 29.11.15.

Greening, D. W., & Turban, D. B. (2000). Corporate social performance as a competitive advantage in attracting a quality workforce. *Business & Society, 39*, 254—280.

Groza, M. D., Pronschinske, M. R., & Walker, M. (2011). Perceived organizational motives and consumer reactions to proactive and reactive CSR. *Journal of Business Ethics, 102*, 639—652.

Hamilton, V. L. (1980). Intuitive psychologist or intuitive lawyer? Alternative models of the attribution process. *Journal of Personality and Social Psychology, 39*, 767—772.

Hansen, S. D., Dunford, B. B., Boss, A. D., Boss, R. W., & Angermeier, I. (2011). Corporate social responsibility and the benefits of employee trust: a cross-disciplinary perspective. *Journal of Business Ethics, 102*, 29—45.

Hart, D., Atkins, R., & Ford, D. (1998). Urban America as a context for the development of moral identity in adolescence. *Journal of Social Issues, 54*, 513—530.

Harter, J. K., Schmidt, F. L., & Keyes, C. L. M. (2002). Well-being in the workplace and its relationship to business outcomes: a review of the Gallup studies. In C. L. M. Keyes, & J. Haidt (Eds.), *Flourishing: Positive psychology and the life well-lived* (pp. 205—224). Washington, DC: American Psychological Association.

Harvey, P., Madison, K., Martinko, M., Crook, T. R., & Crook, T. A. (2014). Attribution theory in the organizational sciences: the road traveled and the path ahead. *The Academy of Management Perspectives, 28*, 128—146.

Holtz, B. C. (2015). From first impression to fairness perception: Investigating the impact of initial trustworthiness beliefs. *Personnel Psychology, 68*, 499—546.

Husted, B., & de Jesus Salazar, J. (2006). Taking Friedman seriously: maximizing profit and social performance. *Journal of Management Studies, 43*, 75—91.

Jahdi, K. S., & Acikdilli, G. (2009). Marketing communications and corporate social responsibility (CSR): marriage of convenience or shotgun wedding? *Journal of Business Ethics, 88*, 103—113.

Johns, G. (1999). A multi-level theory of self-serving behavior in and by organizations. *Research in Organizational Behavior, 21*, 1—38.

Johnson, H., & Miller, K. (2012). HR initiatives for environmental mission alignment at aveda corporation. In S. E. Jackson, D. S. Ones, & S. Dilchert (Eds.), *Managing human resources for environmental sustainability* (pp. 309—318). San Franciso, CA: Jossey-Bass.

Jones, D. A. (2010). Does serving the community also serve the company? using organizational identification and social exchange theories to understand employee responses to a volunteerism programme. *Journal of Occupational and Organizational Psychology, 83*, 857—878.

Jones, D. A., & Skarlicki, D. P. (2013). How perceptions of fairness can change: a dynamic model of organizational justice. *Organizational Psychology Review, 3*, 138—160.

Jones, D. A., Willness, C. R., & MacNeil, S. (2009). Corporate social responsibility and recruitment: testing person-organization fit and signaling mechanisms. In G. T. Solomon (Ed.), *Best paper proceedings of the 69th annual meeting of the academy of management, Chicago, IL.* http://dx.doi.org/10.5465/AMBPP.2009.44265576.

Jones, D. A., Willness, C. R., & Madey, S. (2014). Why are job seekers attracted by corporate social performance? experimental and field tests of three signal-based mechanisms. *Academy of Management Journal, 57*, 383—404.

Kelley, H. H. (1967). Attribution theory in social psychology. In D. Levine (Ed.), *Nebraska symposium on motivation* (Vol. 15, pp. 192—238). Lincoln, NE: University of Nebraska Press.

Kohlberg, L. (1969). Stage and sequence: the cognitive developmental approach to socialization. In D. A. Goslin (Ed.), *Handbook of socialization theory* (pp. 347—480). Chicago: Rand McNally.

Lange, D., & Washburn, N. T. (2012). Understanding attributions of corporate social irresponsibility. *Academy of Management Review, 37*, 300—326.

Lin, C. P., Lyau, N. M., Tsai, Y. H., Chen, W. Y., & Chiu, C. K. (2010). Modeling corporate citizenship and its relationship with organizational citizenship behaviors. *Journal of Business Ethics, 95*, 357—372.

Locke, E. A., Chah, D., Harrison, S., & Lustgarten, N. (1989). Separating the effects of goal specificity from goal level. *Organizational Behavior and Human Decision Processes, 43*, 270—287.

Maignan, I., & Ferrell, O. C. (2001). Antecedents and benefits of corporate citizenship: an investigation of French businesses. *Journal of Business Research, 51*, 37—51.

Maignan, I., Ferrell, O. C., & Hult, G. T. M. (1999). Corporate citizenship: cultural antecedents and business benefits. *Journal of the Academy of Marketing Science, 27*, 455—469.

Marcus, B., Taylor, O. A., Hastings, S. E., Sturm, A., & Weigelt, O. (2013). The structure of counterproductive work behavior: a review, a structural meta-analysis, and a primary study. *Journal of Management.* http://dx.doi.org/10.1177/0149206313503019.

Marin, L., Cuestas, P. J., & Roman, S. (2015). Determinants of consumer attributions of corporate social responsibility. *Journal of Business Ethics.* http://dx.doi.org/10.1007/s10551-015-2578-4.

Mattingly, J. E., & Berman, S. L. (2006). Measurement of corporate social action. Discovering taxonomy in the Kinder Lydenburg Domini ratings data. *Business & Society, 45*, 20—46.

Mayer, R. C., Davis, J. H., & Schoorman, F. D. (1995). An integrative model of organizational trust. *Academy of Management Review, 20*, 709—734.

Meyer, J. P., Allen, N. J., & Topolnytsky, L. (1998). Commitment in a changing world of work. *Canadian Psychology, 39*, 83—93.

Morgeson, F. P., & Hoffman, D. A. (1999). The structure and function of collective constructs: implications for multilevel research and theory. *Academy of Management, 24*, 249—265.

Orlitzky, M., Siegel, D. S., & Waldman, D. A. (2011). Strategic corporate social responsibility and environmental sustainability. *Business & Society, 50*, 6—27.

Pai, D.-C., Lai, D.-S., Chiu, C.-J., & Yong, C.-F. (2015). Corporate social responsibility and brand advocacy in business-to-business market: the mediated moderating effect of attribution. *Journal of Business Ethics, 126*, 685—696.

Paul, K. B., & Nilan, K. J. (2012). Environmental sustainability and employee engagement at 3M. In S. E. Jackson, D. S. Ones, & S. Dilchert (Eds.), *Managing human resources for environmental sustainability* (pp. 267—280). San Francisco, CA: Jossey-Bass.

Peterson, D. K. (2004). The relationship between perceptions and corporate citizenship and organizational commitment. *Business & Society, 43*, 296—319.

Podsakoff, N. P., Whiting, S. W., Podsakoff, P. M., & Blume, B. D. (2009). Individual- and organizational-level consequences of organizational citizenship behaviors:

a meta-analysis. *Journal of Applied Psychology, 94*, 122–141.

Porter, M. E., & Kramer, M. R. (2006). Strategy and society: the link between competitive advantage and corporate social responsibility. *Harvard Business Review, 84*(12), 78–92.

Rempel, J. K., Ross, M., & Holmes, J. G. (2001). Trust and communicated attributions in close relationships. *Journal of Personality and Social Psychology, 81*, 57–64.

Rupp, D. E. (2011). An employee-centered model of organizational justice and social responsibility. *Organizational Psychology Review, 1*, 72–94.

Rupp, D. E., Ganapathi, J., Aguilera, R. V., & Williams, C. A. (2006). Employee reactions to corporate social responsibility: an organizational justice framework. *Journal of Organizational Behavior, 27*, 537–543.

Rupp, D. E., Shao, R., Thornton, M. A., & Skarlicki, D. P. (2013). Applicants' and employees' reactions to corporate social responsibility: the moderating effects of first-party justice perceptions and moral identity. *Personnel Psychology, 66*, 895–933.

Rynes, S. L. (1991). Recruitment, job choice, and post-hire consequences: a call for new research directions. In M. D. Dunnette, & L. M. Hough (Eds.), *Handbook of industrial and organizational psychology* (Vol. 2, pp. 399–444). Palo Alto, CA: Consulting Psychologists Press.

Salancik, G. R., & Pfeffer, J. (1978). A social information processing approach to job attitudes and task design. *Administrative Science Quarterly, 23*, 224–253.

Schlenker, B. R. (1980). *Impression management: The self-concept, social identity, and interpersonal relations*. Monterey, CA: Brooks/Cole.

Skarlicki, D. P., & Kulik, C. T. (2005). Third party reactions to employee (mis)treatment: a justice perspective. *Research in Organizational Behavior, 26*, 183–229.

Skarmeas, D., & Leonidou, C. N. (2013). When consumers doubt, watch-out! the role of CSR skepticism. *Journal of Business Research, 66*, 1831–1838.

Spector, P. E., & Fox, S. (2010). Counterproductive work behavior and organizational citizenship behavior: are they opposite forms of active behavior? *Applied Psychology: An International Review, 59*, 21–39.

Stites, J. P., & Michael, J. H. (2011). Organizational commitment in manufacturing employees: relationships with corporate social performance. *Business & Society, 50*, 50–70.

Story, J., & Neves, P. (2015). When corporate social responsibility (CSR) increases performance: exploring the role of intrinsic and extrinsic CSR attribution.

Business Ethics: A European Review, 24(2), 111–124.

Strike, V. M., Gao, J., & Bansal, P. (2006). Being good while being bad: social responsibility and the international diversification US firms. *Journal of International Business Studies, 37*, 850–862.

Turban, D. B., & Greening, D. W. (1996). Corporate social performance and organizational attractiveness to prospective employees. *Academy of Management Journal, 40*, 658–672.

Van Burren, H. J., III, Greenwood, M., & Sheehan, C. (2011). Strategic human resource management and the decline of employee focus. *Human Resource Management Review, 21*, 209–219.

Vazquez, J.-L., Lanero, A., Garcia, M. P., & Garcia, J. (2013). Altruism or strategy? a study of attributions of responsibility in business and its impact on the consumer decision making process. *Economics and Sociology, 6*, 108–122.

Vlachos, P. A., Epitropaki, O., Panagopoulos, N. G., & Rapp, A. A. (2013). Causal attributions and employee reactions to corporate social responsibility. *Industrial and Organizational Psychology – Perspectives on Science and Practice, 6*, 334–337.

Vlachos, V. A., Panagopoulos, N. G., & Rapp, A. A. (2013). Feeling good by doing good: employee CSR-induced attributions, job satisfaction, and the role of charismatic leadership. *Journal of Business Ethics, 118*, 577–588.

Vlachos, P. A., Theotokis, A., & Panagopoulos, N. G. (2010). Sales force reactions to corporate social responsibility: attributions, outcomes, and the mediating role of organizational trust. *Industrial Marketing Management, 39*, 1207–1218.

Waldman, D. A., & Siegel, D. (2008). Defining the socially responsible leader. *The Leadership Quarterly, 19*, 117–131.

Walker, M., Heere, B., Parent, M. M., & Drane, D. (2010). Social responsibility and the olympic games: the mediating role of consumer attributions. *Journal of Business Ethics, 95*, 659–680.

Weiner, B. (1985). An attributional theory of achievement motivation and emotion. *Psychological Review, 92*, 548–573.

Weiss, H. M., & Cropanzano, R. (1996). Affective events theory: a theoretical discussion of the structure, causes and consequences of affective experiences at work. *Research in Organizational Behavior, 18*, 1–74.

Wilkerson, J. M., Evans, W. R., & Davis, W. D. (2008). A test of coworkers' influence on organizational cynicism, badmouthing, and organizational citizenship behavior. *Journal of Applied Social Psychology, 38*, 2273–2292.