



Employee perception of CSR activities: Its antecedents and consequences

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ABSTRACT

Previous research on corporate social responsibility (CSR) investigates customers' perceptions; however, employees' view of CSR remains largely unexplored. Corporate culture and its capabilities become resources for the competitive advantage and employee perceptions of CSR activities play an important role in employee attachment to their company as well as corporate performance. Therefore, this study examines how the perceived cultural fit and CSR capability influence employee attachment and performance through the mediating variables of their perceptions of CSR activities. The empirical findings suggest that perceived cultural fit and CSR capability significantly affect CSR perception and, consequently, employee attachment and performance. The results offer important implications for marketing theory and practice.

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1. Introduction

Many firms seek to ensure that their employees feel attached to their organization in order to ensure a low turnover rate. Toward this end, a good corporate social responsibility (CSR) reputation can generate positive attention from both current and prospective employees (Turban & Greening, 1996). An ethical work climate leads to more trust in the company, stronger attachment from employees, lower absenteeism and turnover rate, higher productivity, a more positive attitude toward work and good conduct from employees (Sims & Keon, 1997). Several studies find a positive relationship between a company's ethical climate and employee job satisfaction (Sims & Keon, 1997; Viswesvaran & Ones, 2002). A good CSR reputation may indirectly contribute to job satisfaction and lower employee turnover by invoking positive reactions from external groups, such as family and friends (Riordan, Gatewood, & Bill, 1997).

CSR has its roots in stakeholder theory (Carroll, 1991; Freeman, 1984). According to the central proposition of stakeholder theory, the long term value of a company rests as much on the knowledge, abilities, and commitment of its employees as on its relationships with investors, customers, and other stakeholders (Wheeler & Sillanpää, 1997). Employees are highly salient stakeholders to whom the firm owes a perfect duty, meaning that they have significant power and legitimacy with which to influence the firm (Greenwood, 2007). However, most existing research on CSR investigates consumer

perception (e.g., Kim & Park, 2009; Lee & Jackson, 2010; Lee, Park, & Pae, 2008). This study fills this gap by focusing on employee perceptions of CSR activities.

People want to work for companies that are responsible citizens in their communities (Riordan et al., 1997; Sims & Keon, 1997; Viswesvaran & Ones, 2002). Employees that have a favorable view of an organization's CSR tend to have positive views about the organization in other areas, such as senior management's integrity, senior management's leadership and the organization's competitiveness in the marketplace.

Firms are under increasing pressure to pursue socially responsible behavior from a variety of stakeholder groups (Berman, Wicks, Kotha, & Jones, 1999; Donaldson & Preston, 1995; Kapstein, 2001). At the same time, charitable contributions by American companies decline 14.5% in real dollars over the last decade as executives increasingly see themselves in a difficult situation, falling between critics demanding greater CSR and investors applying relentless pressure to maximize short-term profits (Porter & Kramer, 2006). This dilemma leads organizations to seek more strategic approaches in their philanthropic efforts (Porter & Kramer, 2006).

According to academic and practical researchers, several factors affect the strategic application of CSR, such as alignment with business and corporate culture as well as with social needs and sincerity (e.g., Porter & Kramer, 2006). Once they satisfy these factors, employees perceive CSR activities more favorably and positively. Employee perception of CSR activities plays an important role in both increasing loyalty and decreasing turnover rate internally. Hence, this study focuses on employee perceptions of CSR activities, providing additional insights to enhance greater understanding of the impact CSR tactics may have on employees.

This study develops and tests a simple model of antecedents and consequences of employee perceptions of CSR. Carroll's (1979)

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pioneering work proposes a popular four-part definition of CSR, suggesting that corporations have four responsibilities – economic, legal, ethical, and philanthropic – to be good corporate citizens. Researchers keep trying to develop the concept of CSR according to current societal needs and other environmental conditions (e.g., Brown & Dacin, 1997; Sen & Bhattacharya, 2001). This study defines employee perception of CSR activities as the degree to which employees perceive a company supports the activities related to a social cause.

This study builds on the extant literature by exploring the employee in relation to CSR and examines which factors affect employee perception of CSR activities. In addition, it investigates the consequences of employee perception of CSR activities; employee attachment to the firm and firm performance. Fig. 1 provides empirical validation for the suggested conceptual framework, based on the findings from the employee survey data.

2. Theory and hypotheses

2.1. Employee perception of CSR activities

As noted above, Carroll's (1979) four-part definition of CSR posits that corporations have economic, legal, ethical, and philanthropic responsibilities. A socially responsible firm strives to make a profit, obey the law, practice ethics, and behave in a generous manner that benefits society (Carroll, 1991, p. 229). Concepts of CSR range from a wide view of “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams & Siegel, 2001, p. 118) to a narrow one focusing on maximizing shareholder wealth (Goodpaster, 1991). These two concepts reflect the range of differing degrees of responsibility ascribed to a firm beyond its role as an economic institution (Hemphill, 1997). Because CSR encompasses an entire set of philosophical and normative issues related to the role of business in society, however, it is vital to understand CSR in broad concept (Maignan & Ferrell, 2001).

The current study adopts the societal perspective, defining CSR as the company's activities and status related to its perceived societal or stakeholder obligations (Brown & Dacin, 1997; Sen & Bhattacharya, 2001; Varadarajan & Menon, 1988). Based on this definition, a company must act in order to “protect and improve both the welfare of the society as a whole and the interest of the organization” (Davis & Blomstrom, 1975, p. 5). Hence, this study defines employee perception of CSR activities as the degree to which employees perceive a company supports the activities related to a social cause. This study conceptualizes employee perception of CSR activities as a latent

second order factor composed of three dimensions: environmental, philanthropic, and ethical CSR activities (see Fig. 1).

2.2. Antecedents of employee perceptions of CSR activities: perceived fit between culture and CSR activities, and perceived CSR capability

A key concern in building a strong corporate brand emerges when considering the alignment of an organization's strategy, culture, and reputation (Hatch & Schultz, 2001). Furthermore, organizations can benefit from employee internalization of core corporate values, which can nurture the organization in performing according to its stated ethical standards and ambitions. Such an approach needs organizational trustworthiness in its strategic efforts, and communicated visions and values to influence the company's reputation, especially as this relates to CSR (Karmark, 2005).

The fit construct embodies the idea of transferability of expertise or synergies in activities, such as when a similarity among products, technologies, or markets exists (Rumelt, 1974), or when compatibility between skills and activities is present (Porter & Kramer, 2006). A similar concept underlies Sen and Bhattacharya's (2001) examination of fit in the domain of internal social initiatives. Social marketing research defines “fit” as the perceived link between a cause and the firm's product line, brand image, position, and/or target market (Varadarajan & Menon, 1988).

The fit between a firm and a sponsored cause is high when employees perceive congruence between the two, regardless of whether mission, products, markets, technologies, attributes, brand concept, or any other key associations drive the congruity (Bridges, Keller, & Sood, 2000; Park, Milberg, & Lawson, 1991). Prior research (Becker-Olsen, Cudmore, & Hill, 2006; Dacin & Brown, 2002; Forehand & Grier, 2003; Menon & Kahn, 2003; Sen & Bhattacharya, 2001) examines whether or not the level of fit, or congruence, between a company and CSR activity affects consumers' attitudes and responses.

This research focuses on the effect of “perceived cultural fit”—that is, the extent to which people believe that CSR activities are congruent with the culture of the organization or corporation.

Schein (1983) defines organizational culture as the mechanisms by which an organization and its members learn to manage external challenges as well as achieve internal integration. According to Schein (1983), people understand culture as a system of shared values and norms. Strong cultures enhance organizational performance in two ways. First, they improve performance by encouraging employees – namely, by appealing to their higher ideals and values and rallying them around a set of meaningful, unified goals. Such ideals elicit employee commitment and effort by inherently engaging

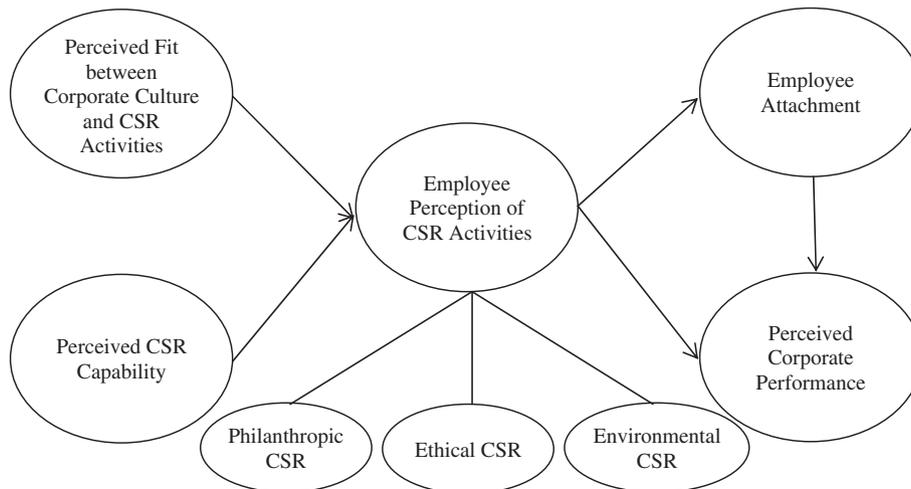


Fig. 1. The conceptual model.

and filling voids in identity and meaning. Second, strong cultures boost performance by shaping and coordinating employee behavior. Shared values and norms direct employee attention toward organizational priorities that guide their behavior and decision-making efforts (Chatman & Cha, 2003; O'Reilly & Chatman, 1996; Tushman & O'Reilly, 1997).

Chong (2009) investigates the importance of aligning CSR implementation with corporate identity to enhance employee commitment to the organization and ensure the success of CSR programs. The study also highlights the crucial role of internal communication projecting corporate identity to employees. In turn, employees' CSR participation galvanizes their experience of the company's corporate identity, forming a self-reinforcing loop.

If the company culture fits with its CSR activities, employees are likely to accept and institutionalize such initiatives more effectively. Meanwhile, cultural changes that CSR practices (including ethical behaviors) introduce into the company will affect its culture. An organization's culture socializes its employee (Schein, 1983). Ethics (as well as responsible behavior in relation to stakeholders) are an integral part of the organization's culture. Therefore, an organization's culture will affect the way in which the organization implements CSR practices.

As such, the current study proposes that when CSR activities are consistent with the culture of the firm, employees make a greater commitment to the CSR activities and perceive them in a more positive manner.

H1. Perceived fit between corporate culture and its CSR activities affects employee perception of CSR activities positively.

Capability is a unique bundle of knowledge, skills and processes that arises from tacit knowledge, spans levels of the organization, and enables the activities in a process to be carried out (Sharma & Vredenburg, 1998; Teece, Pisano, & Shuen, 1997). In line with this conceptualization, "CSR capability" is an organizations' knowledge, skills, and processes relating to the planning, implementation and evaluation of CSR activity.

Previous research (e.g., Grant, 1991) on business strategy emphasizes the role of resources and capabilities in implementing strategy. Internal resources and capability provide the basic direction for a firm's strategy. Capabilities involve complex patterns of coordination between people and other resources. Empirical investigations demonstrate that a firm's capabilities motivate its employees toward greater commitment in achieving the firm's goals (e.g., Galbreath, 2010; Kanji & Chopra, 2010). In addition, research shows that both the quantity of a resource and the capability of planning, implementing, and evaluating CSR-related activities positively relate to CSR and financial performance (e.g., Elsayed, 2006; Judge & Douglas, 1998). López-Gamero, Claver-Cortés, and Molina-Azorín (2008) suggest that a firm's resources and capabilities influence employees' ethical attitudes. Brown and Dacin (1997) show that corporate capability association influences product/brand evaluation directly through either product attribute perception or the process of overall corporate associations, thus affecting consumer response to products.

Thus, this study proposes that employees perceive CSR activities more positively when their organization is capable of planning, conducting, and evaluating its CSR activities.

H2. Perceived CSR capability affects employee perception of CSR activities positively.

2.3. Consequences of employee perceptions of CSR activities: employee attachment and perceived firm performance

CSR-based positive associations within the company contribute to a more positive attitude toward that company. In other words, CSR awareness is positively related to the stakeholders' attitudes to the company (Sen, Bhattacharya, & Korschun, 2006).

There is little investigation concerning the link between employee perception of CSR activities and their attachment to the organization, although some studies refer to an indirect relationship between these two phenomena through either organizational ethics (e.g., Valentine & Fleischman, 2008) or organizational justice (e.g., Rupp, Ganapathi, Aguilera, & Williams, 2006). Gavin and Maynard's (1975) earlier findings indicate significant associations between the degree to which an organization fulfills its societal obligations and the extent to which employees satisfy their job.

Research also demonstrates that employee perceptions regarding the degree of fairness a company's actions reflect heavily influences employee attitudes and behaviors (Cropanzano, Byrne, Bobocel, & Rupp, 2001). Employees often rely on their own perception of justice in deciding whether management is trustworthy and non-biased. They incorporate these perceptions into their behavior toward management. Research reveals that employee perceptions of CSR trigger emotional, attitudinal, and behavioral responses.

Social identity theory suggests that employees are proud to identify with organizations that have a positive external reputation (Ashforth & Mael, 1989; Dutton, Duferich, & Harquail, 1994; Gavin & Maynard, 1975; Maignan & Ferrell, 2001); thus, a positive relationship likely occurs between perceived CSR activities and employee attachment.

H3. Employee perception of CSR activities affects employee attachment to their company positively.

CSR may be an important consideration for firms and their stakeholders; however, prior findings are inconsistent in reporting on the relationship between CSR and performance outcome (e.g., Agle, Mitchell, & Sonnenfeld, 1999; Cochran & Wood, 1984; Heinze, Sibary, & Sikula, 1999; Jin & Drozdenko, 2010). Beurden and Gössling (2008) summarize their review of CSR and financial performance by noting that "good ethics is good business." They base their statement through the empirical finding of a positive correlation between CSR and financial performance.

Verschoor (1999) finds a significant link between a corporation's ethical commitment and its financial and non-financial performance. Furthermore, Jin and Drozdenko (2010) indicate that a significant direct association exists between the two, especially between perceived social responsibility and two outcome measures namely, market share and profits. Similarly, using CSR data from *Fortune*, Heinze et al. (1999) highlight a relationship between CSR and financial soundness and investment value. In contrast, however, Aupperle, Carroll, and Hatfield (1985) show no significant association between CSR and corporate profitability.

Peters and Mullen (2009) use time-series data to analyze the cumulative effects of CSR on a firm's future financial performance. Although cross-sectional analysis of CSR produces ambiguous results, their analysis provides evidence that time-based, cumulative effects of CSR on a firm's financial performance are positive and strengthen over time. Lindgreen, Swaen, and Johnston (2009) also investigate the positive link between environmental and philanthropic activities and organizational performance.

Such inconsistent results from the empirical studies relating to CSR activity and corporate performance may stem from a variety of reasons. Prior studies on CSR perception focus primarily on customer perceptions of CSR activities. However, internal stakeholders' consensus or cooperation is more important in implementing such a strategy (e.g., CSR activities) (Pearce & Ensley, 2004). Several studies show that having a shared vision enhances both an innovation's effectiveness and a firm's performance (Cannon-Bowers, Salas, & Converse, 1993; Howell & Frost, 1989; Pearce & Ensley, 2004).

H4. Employee perception of CSR activities affects perceived corporate performance positively.

Bowlby (1979) conducts the pioneering work on attachment, focusing on the realm of parent–infant relationships. According to Bowlby (1979), an attachment is an emotion-laden, target-specific bond between a person and a specific object. Attachments vary in strength, with stronger attachments being associated with stronger feelings of connection, affection, love, and passion (cf. Aron & Westbay, 1996; Fehr & Russell, 1991).

Employee attachment studies are available at the organizational level. Chen, Tsui, and Farh (2002) examine the effects of employee loyalty toward supervisors and their organizations on employee performance. Other studies find that employees' dedication and attachment to their supervisors relate positively to their self-reported in-role and extra-role behaviors (Becker & Kernan, 2003; Chen et al., 2002; Meyer, Stanley, Herscovitch, & Topolnysry, 2002). Researchers identify a positive correlation between organizational commitment and job performance in studies of industrial salespeople (e.g., Bashaw & Grant, 1994; Benkhoff, 1997). Ultimately, engaged employees are the most productive, the best team players, and the most committed to organizational goals (e.g., Dutton et al., 1994; Turban & Greening, 1996).

This understanding leads to the formulation of the final hypothesis.

H5. Employee attachment affects perceived corporate performance positively

3. Research method

3.1. Sample and data collection

This study adapts survey instrument targeting employees of a Korean firm. A total of 168 usable questionnaires were collected from seven Korean firms that were conducting CSR activities. Table 1 highlights the demographic characteristics of the sample.

3.2. Measures

All of the measures used in this study were drawn from existing literature and adapted to the context of the current study. The measurement scales were 7-point Likert-type scale ranging from 1 (Strongly Disagree) to 7 (Strongly Agree). Some of the items were modified to better fit the context of this study. During the main study, this study conducted with conventional validity and reliability tests: the validity test for each measurement scale was based on confirmatory factor analysis (CFA) using AMOS 6.0. Based on the CFA results, some of the items with low factor loadings from the scales were removed. The internal reliability tests based on Cronbach's alpha showed that the measures for each construct exceed Nunnally's (1978) threshold value of .70.

Perceived corporate cultural fit was operationalized as the perceived similarity or relevance between the corporate culture and its

CSR activities. This study adapted the scale suggested by Cable and DeRue (2002). The CSR capability was conceptualized as a unique bundle of knowledge, skills, and processes about the planning, implementing and evaluation of CSR activity. The scale for CSR capability was adapted from Vorhies and Morgan's (2005) study of marketing capability and modified for this study.

Employee perception of CSR activities was operationalized as the degree of employee perception of the company's supporting activities of a social cause. This study clarified the concept of CSR activities as a second-order construct composed of philanthropic, ethical, and environmental activities. Among the three sub-dimensions of employee perception of CSR activities, the scale of ethical, philanthropic activities were adapted from Maignan and Ferrell (2001) and Lichtenstein, Drumwright, and Braig (2004) and environmental activities were adapted from Montgomery and Stone (2009) and modified for this study. Second-order CFAs showed discriminant and convergent validity of the CSR perception measures. The three sub-dimensions showed acceptable reliability ($\alpha = .96, .96$ and $.96$).

Employee attachment was measured in accordance with Thomson, MacInnis, and Park (2005), and operationalized as employee feeling of an emotional bond and self-connection with the company. Finally, perceived corporate performance was defined as perception of organizational general outcomes. The measure was adapted from Menon, Bharadwaj, and Howell (1996) and Moorman (1995) (see Table 2).

3.3. Structural model

All constructs were evaluated on the reliability and discriminant and convergent validity (Anderson & Gerbing, 1988). Following the two-stage approach of model validation (Anderson & Gerbing, 1988), the study tested measurement validity of each construct appearing in the structural model prior to estimating and testing the hypothesized structural paths.

Fig. 2 presents the testing model with all indicators. The results of the measurement models showed that our selected items provide good explanations for each construct. As indicated by the results of CFA (Table 3), all items have a significant loading on their corresponding construct with the lowest t-value being 7.21. A pairwise comparison of the constructs in the modification indices indicated that all latent trait correlations between constructs are significantly different than one, establishing discriminant validity. Based upon the significant loading estimates and the high construct reliabilities, this study established support for convergent validity (Bagozzi & Yi, 1988).

Discriminant validity of all the latent variables was checked through χ^2 difference tests. For each pair of constructs, the restricted model (in which the correlation was fixed as one) was significantly worse than the freely estimated model (in which the correlation was estimated freely). All the latent-trait correlations between constructs were found to be significantly different from each other, establishing discriminant validity (Anderson & Gerbing, 1988).

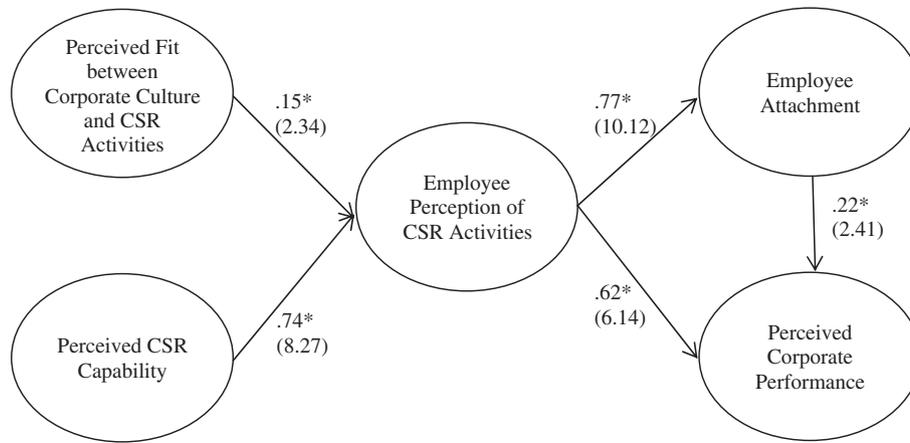
This study estimated the overall structural model using the information obtained from the measurement model. The model showed a good fit: the χ^2 is not significant ($\chi^2 = 1257.7$, $df = 795$, $p = .0001$) and the χ^2/df ratio was below 2.0. In the structural model, the error terms of eight items within the same construct were found to be highly correlated and, thus, these error terms were allowed to correlate with each other to improve the model fit. The fit indices reflected a good model fit: Comparative Fit Index (CFI) = .950, The Tucker–Lewis Index (TLI) = .966, Normed Fit Index (NFI) = .877, and Root Mean Squared Error of Approximation (RMSEA) = .059.

3.4. Hypotheses testing

Hypotheses were tested using structural equation modeling estimation. H1 posits the impact of perceived cultural fit on employee

Table 1
Demographic characteristics of the sample (n = 169).

Variables		Number (%)	Mean
Gender	Male	80 (47.3%)	N/A
	Female	89 (52.7%)	N/A
Age	20s	33 (19.6%)	34.9
	30s	83 (49.4%)	
	40s	32 (19.1%)	
	50s	20 (11.9%)	
	Missing	1 (0.5%)	
Position	V.P.	4 (2.4%)	N/A
	Senior manager	21 (12.5%)	N/A
	Manager	23 (13.6%)	N/A
	Staff	97 (57.4%)	N/A
	etc.	24 (14.2%)	N/A
Firm size (average # of employees)			13,803



Chi square = 1257.7 (p<.0001)
 df = 795
 CFI = .950
 TLI = .944
 NFI = .877
 RMSEA = .059
 * Significant at the p-value of 0.05 or less

Fig. 2. Model test results.

perception of CSR activities. The results show a significantly positive impact ($\beta = .15, t = 2.34$ and $p < .05$). Thus, when employees perceive that company culture is relevant to a company's CSR activities, they see those activities as positive and favorable.

H2 proposes the effect of perceived CSR capabilities on employees' CSR perception, which was statistically significant ($\beta = .74, t = 8.27$ and $p < .05$). Thus, when employees perceive CSR capabilities more positively, they see company's CSR activities as being favorable.

H3 posits the impact of employee perception of CSR activities on employee attachment ($\beta = .77, t = 10.12$ and $p < .05$). As employees perceive CSR activities more positively, employee attachment toward the company increases.

H4, which proposes the impact of employee perception of CSR activities on performance, was also supported ($\beta = .62, t = 6.14$ and $p < .05$). Thus, when employees perceive CSR activities positively, perceived corporate performance increases.

Finally, H5 posits the effect of employee attachment on performance. The results support a significantly positive relationship between them ($\beta = .22, t = 2.41$ and $p < .05$). Thus, higher degrees of employee attachment toward the company increase perceived corporate performance. Fig. 2 provides standardized estimates of all hypothesized paths.

3.5. The mediating role of employee perception of CSR activities and employee attachment

This study next sought to determine the mediating role of CSR perception between perceived CSR capability and corporate performance.

If the indirect effect of CSR capability on performance is significant compared to the direct effect of CSR capability on performance, it would help demonstrate the important role of CSR perception of employee in implementing CSR activities.

To conduct this empirical test of mediation, the study includes an additional model, adding a direct path from CSR capability to perceived corporate performance. Then the chi-square values of the proposed model were compared with those of the alternative model (Bagozzi & Yi, 1988). Chi-square difference tests showed that the addition of a direct path does not improve the fit significantly at the 0.05 level (proposed model: $\chi^2 = 1257.7$ with df. 795 vs. alternative model: $\chi^2 = 1257.5$ with df. 794).

In addition, this study compared the magnitude of direct and indirect effects between CSR capability and performance. The total effect of perceived CSR capability on performance is 0.59, with an indirect effect of 0.59 and a direct effect of 0.00. Therefore, CSR perception is fully mediate CSR capability and corporate performance.

To perform a mediating test of employee attachment, the study includes comparing the chi-square values of the proposed model with the model without a direct path between attachment and performance. Chi-square difference tests showed that the addition of a direct path improves the fit significantly at the 0.05 level (proposed model: $\chi^2 = 1257.7$ with df. 795 vs. alternative model: $\chi^2 = 1297.6$ with df. 794). When this study compared the magnitude of direct and indirect effects between CSR perception and performance, a total effect of 0.79 with an indirect effect of 0.17 and direct effect of 0.62 was found. Hence, attachment partially mediates CSR perception and performance even though it does not have a full mediating effect.

Table 2 Means, standard deviations, correlations, and AVE.

	1	2	3	4	5	Mean(Std)	AVE	Alpha
1. Cultural fit	1.00					4.96(1.37)	.92	.97
2. Perceived CSR capability	0.64	1.00				4.75(1.20)	.78	.89
3. CSR perception	0.64	0.75	1.00			5.17(1.09)	.75	.87
4. Attachment to the firm	0.66	0.59	0.75	1.00		5.03(1.36)	.98	.98
5. Corporate performance	0.54	0.64	0.75	0.68	1.00	4.89(1.22)	.91	.93

3.6. Common method bias (CMB)

Research gives increasing attention to common method bias (CMB) in structural equation modeling studies (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). The present work could suffer from CMB, as all data was collected from a single source. This study conducted two tests to determine the extent of method variance in the current data. First, Harmon's single-factor test (Podsakoff & Organ, 1986) was conducted. The first factor from the exploratory factor analysis explained 43.59% of total variance, which is not large enough to generate concern about CMB (Bhattacharjee, Johan, & Sanford, 2008). To confirm these results, this study performed additional analysis to test for CMB following the procedure recommended by Podsakoff et al. (2003). This study re-estimated the hypothesized model with all the indicator variables loaded on the single general method factor. Including the general method factor resulted in a chi-square (df = 796) of 1958.48 (p = 0.0001), CFI of .875 and RMSE of .093. As can be seen from Fig. 2, this represents unimproved fit, indicating that CMB does not appear to be a threat to the validity of the model.

4. Discussion

This research examines the impact of employee perception of CSR activities on employee attachment and corporate performance. The results suggest that CSR capability and perceived cultural fit induce positive CSR perception that improves performance. Furthermore, the results indicate that companies should consider employees' perception of CSR vis-à-vis their feeling of attachment and long-term performance. This section presents the theoretical and managerial implications of the results.

This study contributes by suggesting several important theoretical implications for marketing researchers. First, it undertakes a holistic examination of employee perception of CSR activities by incorporating the roles of its key antecedents – namely, perceived corporate cultural fit and CSR capability. The direct and indirect effects of employee perception of CSR activities on corporate performance shed new light on the importance ascribed to CSR in marketing activities.

Second, this study contributes by advancing the understanding of employee perspectives regarding CSR activities. Previous empirical research is limited to customer perception of these activities. The current study pioneers the examination of employee perceptions. Results

concerning the effects of CSR perception on corporate performance suggest that prior research fails to provide consistent empirical evidence regarding the relationship between CSR activity and performance because of the choice of survey subjects. Most prior empirical research examines customer perception of CSR activities. The current study indicates that employee perception of CSR activities in organizations is important for both attachment to the company and corporate performance.

Third, this study clarifies the concept of CSR activities (second-order construct composed of philanthropic, ethical, and environmental activities) with empirical data. Much of the prior research conceptualizes CSR as comprising four dimensions namely, economic, legal, ethical, and philanthropic factors (Maignan & Ferrell, 2001). Furthermore, previous research measures CSR perception as a first-order construct. However, this study develops a more rigorous concept of CSR perception composed of three dimensions and measures it using a second-order construct model in the structural equation model. Research indicates that this is the first study that measures the perception of CSR as a second-order construct.

The current study also offers important implications for marketing managers. First, it introduces a new research paradigm on CSR through the investigation of internal stakeholders' (i.e., employees) perspectives. Managers need to understand that the satisfaction of other stakeholders is important to the firm's success, and they need to consider it when planning strategic CSR. Companies need to communicate to their employees the extent and details of their CSR efforts in a clear and consistent manner (Bhattacharya, Sen, & Korschun, 2008). Clearly, a major challenge for managers is to increase employees' proximity to their CSR initiatives, taking them from unawareness to active involvement. Furthermore, Bhattacharya et al. (2008) note that some employees prefer to work for socially responsible companies, believing that such firms give them more opportunities for personal growth.

Second, the current study reveals that employee perception of CSR activities is important for their sense of attachment to the company. Hence, a positive perception of CSR can trigger attachment, which results in low turnover intention. This study notes the lack of consistency in prior research regarding the relationship between the perception of CSR activities and performance. However, this study demonstrates that the relationship between CSR perception and performance is statistically significant. A firm passionately engaged in CSR activities may not necessarily enjoy high financial performance

Table 3
The results of confirmatory factor analysis.

Construct	Perceived cultural fit				Perceived CSR capability												
	pf1	pf2	pf3	pf4	pc1	pc2	pc3	pc4	pc5	pc6	pc7	pc8	pc9	pc10	pc11	pc12	pc13
Estimate	.92	.94	.96	.94	.81	.84	.86	.83	.87	.82	.92	.91	.88	.73	.71	.67	.64
(t-Value)	(n/a)	(26.35)	(24.16)	(22.40)	(n/a)	(13.07)	(13.49)	(19.43)	(13.77)	(12.63)	(15.03)	(14.79)	(14.04)	(10.65)	(10.30)	(9.61)	(9.09)
SMC	.87	.92	.89	.85	.66	.71	.74	.68	.76	.67	.84	.83	.78	.53	.50	.45	.41
Construct	Environmental CSR					Philanthropic CSR			Ethical CSR								
	env1	env2	env3	env4	env5	phil1	phil2	phil3	eth1	eth2	eth3	eth4	eth5				
Estimate	.87	.87	.90	.88	.90	.71	.75	.68	.72	.77	.67	.76	.78				
(t-Value)	(n/a)	(30.75)	(10.60)	(11.53)	(10.98)	(n/a)	(9.41)	(8.60)	(n/a)	(9.96)	(9.93)	(9.81)	(10.10)				
SMC	.61	.66	.58	.58	.60	.50	.56	.47	.52	.60	.59	.58	.61				
Construct	Attachment									Corporate performance							
	attch1	attch2	attch3	attch4	attch5	attch6	attch7	attch8	attch9	p1	p2	p3	p4				
Estimate	.89	.92	.91	.91	.93	.89	.92	.94	.90	.90	.93	.89	.81				
(t-Value)	(n/a)	(19.66)	(18.62)	(19.00)	(20.20)	(17.86)	(19.11)	(20.45)	(18.46)	(n/a)	(19.52)	(17.49)	(14.12)				
SMC	.80	.86	.82	.83	.87	.79	.84	.88	.82	.81	.87	.79	.65				

Chi-square = 1948.49 with df = 842, p-value < .0001, RMSEA = .088; SMC: Squared Multiple Correlation.
Note: t-values in brackets; t-values greater than 1.96 are significant; Estimate values are standardized values.

because misses some baseline factor before initiating CSR. The results of this study indicate that such a firm must strengthen its CSR capability and consider whether the content of its CSR activities is congruent with its culture. These activities serve as triggers for corporate performance through perceptions of CSR.

Finally, the conceptual framework highlights two key antecedents of CSR perception: cultural fit and CSR capability. The more employees perceive an alignment between CSR and the culture of their firm, the more likely they are to think that their firm is effectively executing CSR. Strengthening CSR capabilities is another important factor in ensuring employees' positive perception of CSR activities.

Strategic CSR influences not only employees' attachment to the firm but also its financial performance. Many U.S. firms now attempt to align CSR with their business or culture, so that spending money on CSR activities can link to performance. However, many Korean firms still do not accept the need to implement CSR activities for the sake of stakeholders. They are just now becoming aware of the importance of including funds in their CSR budgets for strategic activities that enhance economic benefits.

This study has several limitations to consider when interpreting the findings. First, because the study uses a sample from a single country, it has a limitation due to its restrictive generalizability. Second, this study does not include several control variables and uses only self-reported answers for corporate performance and attachment to the company (i.e., firm size, work experience, environmental conditions). Among the 167 samples, some staff members may be unsure concerning a firm's performance. Although this might limit the current study's definitive evaluation concerning the relative importance of antecedents of CSR perception, attachment, and corporate performance, it offers opportunities for future research to move in that direction.

Third, the study uses only an employee sample; future research can extend the survey to other stakeholders to evaluate their perspectives. Without objective performance data or multiple respondents, the research is prone to suffer from common method bias, although this study conducts CMB testing in accordance with Podsakoff et al. (2003). Future research must advance the process by collecting objective performance data.

In conclusion, this study challenges researchers and managers to move toward more sophisticated assessments concerning how and why employee perceptions affect perceived corporate performance and employee attachment toward the company. With additional work building on this study and by incorporating additional important variables, future research may well achieve a more comprehensive account of CSR activities' effectiveness and efficiency.

Appendix A. Measurement items

Perceived fit between corporate culture and CSR activities (Cable & DeRue, 2002).

Our company's CSR activities are congruent with our corporate culture.

Our company's CSR activities are relevant to our corporate culture.

Our company's CSR activities are similar to our corporate culture.

Our company's CSR activities reflect our corporate culture.

Corporate capability (Vorhies & Morgan, 2003)

Plan

Our company tries to understand our stakeholder's needs.

Our company makes use of our stakeholder's information.

Our company considers our stakeholder's requirements.

Our company serves our stakeholder's demands.

Do

Our company has the ability to manage CSR activities.

Our company has a CSR department.

The CEO of our company reinforces CSR.

Our company performs CSR activities.

See

Our company has a system to evaluate CSR activity performance.

Our company has process to evaluate CSR activity performance.

Our company reveals the evaluation results of CSR activities with an official report.

Our company publishes the performance of CSR activities.

Employee perception of CSR activities (Lichtenstein et al., 2004; Maignan & Ferrell, 2001; Montgomery & Stone, 2009)

Philanthropic CSR activities

Our company helps solve social problems.

Our company has a strong sense of corporate social responsibility

Our company gives adequate contributions to local communities.

Our company allocates some of their resources to philanthropic activities.

Our company plays a role in society that goes beyond the mere generation of profits.

Our company encourages its employees to participate in voluntarily activities.

Ethical CSR activities

Our company emphasizes the importance of its social responsibilities to its employees

Our company organizes ethics training programs for its employees.

Our employees are required to provide full and accurate information to all customers.

Our company has a comprehensive code of conduct

Our company is recognized as a trustworthy company.

Environmental CSR activities

Our company tries to offer environmentally friendly products.

Our company has an environmentally related mission.

Our company makes an all out efforts to maintain and preserve the environment.

Employee attachment (Thomson et al., 2005)

Affectionate

Loved

Friendly

Peaceful

Passionate

Delighted

Captivated

Connected

Bonded

Perceived corporate performance (Menon et al., 1996; Moorman, 1995)

Our company has a competitive advantage in sales growth.

Our company has a competitive advantage in market share.

Our company has a competitive advantage in profit growth.

Our company has a competitive advantage in return on investment.

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