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Citation: El Akremi, A., Gond, J-P., Swaen, V., De Roeck, K. & Igalens, J. (2018). How Do Employees Perceive Corporate Responsibility? Development and Validation of a Multidimensional Corporate Stakeholder Responsibility Scale. *Journal of Management*, 44(2), pp. 619-657. doi: 10.1177/0149206315569311

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How Do Employees Perceive Corporate Responsibility? Development and Validation of a Multidimensional Corporate Stakeholder Responsibility Scale

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Acknowledgments: This research was supported by a grant from the Agence Nationale de la Recherche (ANR-07- JCJC-0075) in France for the Corporate Social Responsibility Impact on Employees' Behavior contract. Prior versions of this manuscript have been presented during seminars at Aston Business School, Copenhagen Business School, IESEG School of Management, and the Université Catholique de Louvain. We thank the participants to these seminars for their constructive and encouraging feedback. We also thank Christian Vandenberghe for his helpful comments on a prior version of this manuscript, as well as Elisabeth Nevins Caswell for her help in editing this manuscript. Finally, we also gratefully acknowledge the insightful comments of the senior editor on this manuscript, Deborah Rupp, and of two anonymous reviewers.

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Abstract

Despite the growing importance of Corporate Social Responsibility (CSR), current micro-level CSR theory remains under-developed due to a lack of measure of employees' perceptions of CSR and a neglect of the inherently multidimensional nature of CSR. Drawing on stakeholders theory and using data from 5 samples of employees ($N = 3,772$), we developed and validated a new measure of corporate stakeholders responsibility (CStR). CStR is defined as employees' perceptions of corporate investments oriented towards enhancing the welfare of six stakeholder groups and conceptualized as a multidimensional super-ordinate construct. Results from first- and second-order confirmatory factor analyses and structural equation modeling provide strong support for convergent, discriminant, incremental, and criterion-related validity. Using two-wave longitudinal studies, we also found that the higher-order CStR construct predicted variance in organizational pride, organizational identification, job satisfaction and affective commitment above and beyond what is explained by overall organizational justice and prior measures of perceived CSR.

Key-words: Corporate Social Responsibility – Stakeholders – Employees' Perceptions – Scale Development and Validation – Multidimensional Construct.

How Do Employees Perceive Corporate Responsibility? Development and Validation of a Multidimensional Corporate Stakeholder Responsibility Scale

INTRODUCTION

The twenty-first century has been marked by the emergence of corporate social responsibility (CSR) as a central topic for scholars and practitioners (Aguinis & Glavas, 2012: 243; Scherer & Palazzo, 2011). Research has shown that CSR, defined as the “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance” (Aguinis, 2011: 855), contributes to the firm’s competitive advantage in terms of creating shared value (Porter & Kramer, 2006), enhancing intangible resources and firm capabilities (McWilliams & Siegel, 2011; Surroca, Tribó, & Waddock, 2010), and influencing stakeholders’ behaviors (Barnett, 2007; Bosse, Phillips, & Harrison, 2009). Meta-analyses confirm this insight, revealing a small but positive link between CSR and financial performance (Margolis, Elfenbein, & Walsh, 2009; Orlitzky, Schmidt, & Rynes, 2003). In the workplace, CSR perceptions enhance employees’ commitment to and identification with the organization (Jones, 2010; Turker, 2009a), are instrumental for attracting and retaining job applicants (Gully, Phillips, Castellano, Han, & Kim, 2013; Rupp, Shao, Thornton, & Skarlicki, 2013), and increase organizational citizenship behaviors (Lin, Lyau, Tsai, Chen, & Chiu, 2010; Rupp et al., 2013).

Research into the psychology of CSR also highlights the importance of micro- (i.e., employee-) level phenomena (Aguinis & Glavas, 2012; Morgeson, Aguinis, Waldman, & Siegel, 2013) and the need to consider “how employees perceive and subsequently react to acts of corporate social responsibility or irresponsibility” (Rupp et al., 2013: 896). Although clarifying the micro-foundations of CSR can explicate the underlying psychological processes, contingencies, and outcomes of employees’ perceptions of CSR, surprisingly few organizational

behavior (OB) or human resource management (HRM) studies address CSR (Aguinis & Glavas, 2012; Morgeson et al., 2013). This dearth of research may result from the lack of integrative and systematic testing or refinement of theories underlying employees' CSR perceptions (Rupp et al., 2013), related to key methodological and measurement issues (Morgeson et al., 2013). Even though both practitioners and scholars recognize that CSR is a useful tool for managing employees (Bhattacharya, Sen, & Korschun, 2008), the measurement of employees' CSR perceptions remains underdeveloped, especially with regard to its theorization as a multidimensional construct. Existing scales rely on outdated conceptualizations (e.g., Maignan & Ferrell, 2000; Peterson, 2004; Sheth & Babiak, 2010) that fail to capture the stakeholder dimensions critical to a CSR conceptualization (Bhattacharya, Korschun, & Sen, 2009; Laplume, Sonpar, & Litz, 2008; Parmar et al., 2010) or else are derived from atheoretical lists of various CSR issues (Pedersen, 2010; Ruf, Muralidhar, & Paul, 1998). To date, only one scale proposes a stakeholder-based approach to CSR perceptions (Turker, 2009b), but it has not been fully or systematically validated and suffers from some theoretical and empirical weaknesses. More important, no existing scales have evaluated psychometrically the multidimensional nature of the CSR construct (Edwards, 2001), even though multidimensionality is central to its stakeholder-based conceptualization (Andriof & Waddock, 2002; Rowley & Berman, 2000; Wood, 1991).

As noted by Schwab (1980) and Way et al. (2014), knowledge of the substantive relationships among constructs (e.g., CSR perceptions and their outcomes) suffers when we fail to devote sufficient attention to measurement issues, such as the validity of constructs. That is, to enhance understanding of perceived CSR predictors, mediators, moderators, and outcomes, we need a sound, valid measure of perceived CSR (Aguinis & Glavas, 2012; Morgeson et al., 2013). Furthermore, considering the importance of contemporary investments in CSR initiatives (Bonini & Görner, 2011), it is crucial to assess how employees perceive and react to the initiatives, to

maximize the returns on CSR (Gond, El Akremi, Igalens, & Swaen, 2010; Rupp, Ganapathi, Aguilera, & Williams, 2006). This research attempts to address the lack of theoretically based, methodologically valid, multidimensional measures of CSR perceptions by developing and validating a multidimensional, stakeholder-based measure of employees' CSR perceptions, namely, the Corporate Stakeholder Responsibility (CStR) scale.

In developing and validating this new, stakeholder-based, multidimensional scale of CSR, we make three main contributions. First, we advance stakeholder and CSR theory by testing and confirming the multidimensionality of the CSR construct and demonstrating the robustness of a stakeholder-based structure of employees' perceptions of CSR. In line with recurrent calls (e.g., Andriof & Waddock, 2002; Parmar et al., 2010; Rowley & Berman, 2000), we build a case for a stakeholder-based approach to employees' perceptions of CSR and integrate both CSR and stakeholder theory to develop a theoretically based measure.

Second, we develop a new tool for measuring employees' perceptions of CSR and provide evidence of its reliability and content and construct validity, then clearly distinguish it from comparable constructs (e.g., organizational justice, ethical climate) derived from traditional OB and HRM literature. To do so, we follow the necessary steps to develop and validate multidimensional, higher-order constructs (see Edwards, 2001; Johnson, Rosen, & Chang, 2011a; Johnson, Rosen, Chang, Djurdjevic, & Taing, 2012). We also cross-validate the CStR scale across significantly different samples. By providing a robust, validated measure of employees' perceptions of CSR, we address a central limitation that has prevented the development of a sound, micro-level, multilevel theory of CSR (Aguinis & Glavas, 2012; Morgeson et al., 2013). Scholars and practitioners can use our CStR scale to investigate how and why employees react to CSR programs and policies in different ways and more fully appreciate employees' sensitivity to overall CSR policies.

Third and finally, our research demonstrates the ability of the new perception-based scale to contribute to micro-level research on CSR by predicting important work-related outcomes (e.g., organizational pride, identification, affective commitment, job satisfaction), beyond the predictions offered by organizational justice, ethical climate, or existing measures of perceived CSR. These findings suggest the need to acknowledge the multidimensionality of the CSR construct when evaluating the impact of employee perceptions of CSR on work-related outcomes.

EMPLOYEES' CSR PERCEPTIONS: A MULTIDIMENSIONAL STAKEHOLDER PERSPECTIVE

Perceptions of Corporate Social Responsibility

Employees, as members of a corporation, are concerned about, contribute to, perceive, evaluate, and react to their firm's CSR activities (Rupp et al., 2006; Wood & Jones, 1995). Central to employees' reactions are their perceptions of the CSR activities (Aguinis & Glavas, 2012; Rupp et al., 2006), which may be wrong, such that CSR practices may not be as prevalent as employees believe them to be (Fleming & Jones, 2013; Glavas & Godwin, 2013). However, their existence has implications for employees' attitudes and behaviors (Dijksterhuis & van Knippenberg, 1998; Kaptein, 2011), because

“how employees perceive the CSR of their employer may actually have more direct and stronger implications for employees' subsequent reactions than actual firm behaviors of which employees may or may not be aware” (Rupp et al., 2013: 897).

Accordingly, we approach CSR as a psychological and perceptual phenomenon and aim to develop a subjective measure that can capture perceived CSR, rather than actual, socially responsible actions.

Issues with CSR Perceptions Definitions: Relevance of a Stakeholder Framework

Various definitions of the CSR construct appear in prior literature (Carroll, 1979; Gond & Moon, 2011), resulting in multiple measurement approaches. Three main conceptualizations of

CSR have emerged in micro-level research. An early framework came from Carroll's (1979: 500) definition of CSR as "the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." Following this responsibility-based view, Maignan and Ferrell (2000) propose the "corporate citizenship" concept to evaluate employees' perceptions of CSR along ethical, legal, economic, and discretionary dimensions (e.g., Peterson, 2004). However, Wood (2010: 53) suggests that even if Carroll's (1979) framework describes how managers see their responsibilities, it fails to account for "the sociological complexity of their roles in society and the effects their actions had on others." Carroll's (1979) definition also ignores cases in which a corporation engages in these four types of behaviors yet still fails to appeal to some internal and external stakeholders (Glavas & Godwin, 2013). In the same vein, Rupp et al. (2013: 906) suggest that only the "discretionary citizenship subscale aligns with contemporary definitions of CSR" and regard Carroll's (1979) framework as restrictive, in that it overlooks corporate "actions that benefit stakeholders, external to the firm."

A second approach to CSR perceptions addresses this limitation by focusing on how organizations treat individuals. Building on justice theory, it distinguishes distributive, procedural, and interactional dimensions of employees' CSR perceptions (Aguilera, Rupp, Williams, & Ganapathi, 2007), such that "employees judge the social concern that is embedded in an organization's action (procedural CSR), the outcomes that result from such actions (distributive CSR), and how individuals, both within and outside the organization, are treated interpersonally as a result of these actions (interactional CSR)" (Rupp et al., 2006: 539). Although this version offers a plausible structure and emphasizes the need to focus on how employees perceive the treatment of individuals or groups by corporations, it cannot capture the distinctive nature of CSR perceptions compared with perceptions of organizational justice, because it relies on similar categories.

Finally, a third approach to CSR perceptions adopts a stakeholder-based view (Clarkson, 1995; Freeman, 1984; Wood & Jones, 1995). According to this approach, perceptions of CSR should be organized according to employees' perceptions of how the organization treats its stakeholders. Post, Preston, and Sachs (2002: 8) define stakeholders as "the individuals and constituencies that contribute, either voluntarily or involuntarily, to [the firm's] wealth-creating capacity and activities, and that are therefore its potential beneficiaries and/or risk bearers." Beyond stakeholder theory's prominence in management literature (Laplume et al., 2008; Parmar et al., 2010), four main arguments justify a stakeholder focus when measuring CSR perceptions. First, the most recent definitions of CSR in management and OB literature all refer to stakeholders' expectations and relationships (e.g., Barnett, 2007; Glavas & Godwin, 2013; Morgeson et al., 2013). As previously argued,

"there is no need to think in terms of social responsibility. In fact we might even redefine 'CSR' as 'corporate stakeholder responsibilities' to symbolize that thinking about stakeholders is just thinking about the business and vice versa" (Freeman, Harrison, & Wicks, 2007: 99).

Second, stakeholder theory suggests that managers think about their activities in terms of stakeholder relationships (Freeman, 1984). According to descriptive stakeholder theory (Donaldson & Preston, 1995), actors' representations of their environment are organized around perceptions of stakeholders groups, which reflect "who and what really count" (Bundy, Shropshire, & Buchholtz, 2012; Crilly & Sloan, 2014; Mitchell, Agle, & Wood, 1997). Cognitive studies confirm that managerial cognition reflects stakeholder categories (Crilly, Zollo, & Hansen, 2012; Lucea, 2010). Accordingly, stakeholder groups likely offer a useful heuristic that employees use to evaluate their corporation's behaviors toward various internal and external constituents (Aguinis, 2011).

Third, the business case for CSR indicates that CSR influences on performance are mediated by stakeholders' attitudinal and behavioral responses to CSR actions (Barnett, 2007; McWilliams & Siegel, 2011). Clarifying how a stakeholder group, such as employees, perceives CSR actions oriented toward different stakeholders can help corporations determine how their CSR programs and policies contribute to their value creation.

Fourth, a stakeholder-based view on CSR perceptions usefully extends and complements the responsibility-based view (Glavas & Godwin, 2013; Rupp et al., 2013) while remaining compatible with the justice-based view, in that it captures how employees perceive treatments of specific stakeholders (Rupp, 2011; Rupp et al., 2006). Yet it offers a clear distinction from prior OB constructs, such as organizational justice or ethical climate.

On the basis of these combined arguments, we consider a stakeholder-based perspective a comprehensive approach for developing our CStR scale. We define CStR, in line with Aguinis (2011) and Barnett (2007), as context-specific actions and policies that aim to enhance the welfare of stakeholders by accounting for the triple bottom line of economic, social, and environmental performance, with a focus on employees' perceptions of CStR.

Multidimensionality of the CStR Construct

Prior studies neglect an important implication of defining CSR according to multiple, interrelated dimensions: the "multidimensional" nature of the construct (Edwards, 2001). A construct is multidimensional if it represents several distinct, related dimensions that get treated as a single, higher-order, theoretical concept (Johnson et al., 2011a; Law, Wong, & Mobley, 1998). Multidimensional constructs are useful for two reasons: They capture the heterogeneity of organizational phenomena while providing aggregate concepts that facilitate theory building (Hanisch, Hulin, & Roznowski, 1998), and they can predict factorially complex outcomes (Ones & Viswesvaran, 1996), and match the level of abstraction of dependent and independent variables

(Edwards, 2001). The CStR perceptions construct is multidimensional, in that it captures employees' perceptions of CSR deployed toward various stakeholder groups. Recently, Crilly and Sloan (2014) showed that there are consistent patterns of attention related to the capacity of an organization to attend to multiple stakeholders simultaneously and effectively. A higher-order, multidimensional CStR construct thus seems relevant and useful. Recognizing this multidimensionality is especially important to facilitate theory building by maintaining “umbrella” constructs while enhancing the rigor and validity of their measures (Gond & Crane, 2010). Although CSR perceptions have been related to complex, multidimensional outcomes (e.g., Peterson, 2004), they rarely have been operationalized with the same degree of complexity or abstraction as their outcomes (Aguinis & Glavas, 2012), which has created a “stakeholder mismatching” problem (Wood & Jones, 1995). By considering the multidimensional and stakeholder nature of CSR, the CStR construct reflects the full set of employees' perceptions of stakeholder treatments and how they influence higher-order complex outcomes. The CStR scale then can support theorizing about the relationships between CSR and its predictors or outcomes, at a higher level of analysis.

Existing Measures: A Review and Assessment

Table 1 reviews notable measures used previously to evaluate CSR perceptions. We distinguish unidimensional from multidimensional scales and discuss whether they adequately capture the multidimensional and stakeholder dimensions of the CSR construct.

INSERT TABLE 1 ABOUT HERE

Unidimensional scales. Most unidimensional measures focus on employees' general attitudes, expectations, or opinions toward CSR, including their beliefs about whether their corporations or they, as employees, should engage in CSR (Hunt, Kiecker, & Chonko, 1990; Wagner, Lutz, & Weitz, 2009; Zahra & LaTour, 1987). Criterion deficiency is the most obvious

concern associated with such measures, which cannot capture all the dimensions of the CSR construct. Their operationalization also tends to confuse perceptions of corporate behaviors in relation to CSR with normative ethical evaluations (e.g., Hunt et al., 1990; Jin & Drozdenko, 2010; Quazi & O'Brien, 2000). Finally, these measures often provide limited reliability and validity and cannot accurately reflect employees' perceptions of how corporations treat stakeholders through CSR initiatives.

Multidimensional scales. Some multidimensional scales rely on lists of CSR issues, to gather employees' perceptions of what their organizations have done to address these issues (Ford & McLaughlin, 1984; Gavin & Maynard, 1975). These measures reflect the issue-based view in Table 1. To identify the key issues, they use classifications established by social rating agencies (e.g., Ruf et al., 1998) or inferred from a particular industrial context (e.g., Petersen & Vredenburg, 2009; Stites & Michael, 2011). The process of scale development is mostly atheoretical though, so the item content depends on the contexts in which the scales have been developed. The validity of these tools accordingly is limited to their specific context (e.g., Gavin & Maynard, 1975; Stites & Michael, 2011).

Most theoretically informed measures instead reflect a responsibility-based view of CSR perceptions. For example, the scale developed by Aupperle and colleagues (Aupperle, 1984; Aupperle, Carroll, & Hatfield, 1985) uses a forced choice procedure to assess managerial values (Turker, 2009b). With its basis in Carroll's (1979) framework, Maignan and Ferrell's (2000) scale can assess the CSR perceptions of different stakeholders (e.g., customers, employees, managers) in different cultural contexts, so it represents one of the most appealing methods to assess CSR perceptions (Lee, Park, & Lee, 2013; Stites & Michael, 2011; Turker, 2009b). This scale captures corporate citizenship on four dimensions: economic, legal, ethical, and discretionary citizenship. However, several studies have failed to confirm the dimensionality of

this scale, such as by distinguishing between the ethical and discretionary dimensions (Pérez & del Bosque, 2013). In addition, the scale fails to capture comprehensively the stakeholder dimension of CSR, which is inherent to contemporary definitions (Rupp et al., 2013), and it suffers from validation weaknesses (e.g., administered only to samples of marketing executives).

Although no scale reflects the justice-based view of CSR perceptions (Rupp et al., 2006), prior studies employ justice constructs as proxies for CSR. For example, Brammer, Millington, and Rayton (2007) evaluate employees' perceptions with items that correspond to a procedural justice component of CSR, and Rupp et al. (2013) assess CSR as a proxy for third-party justice. Both approaches suffer from contamination though and tend to confuse the justice construct with CSR.

To date, the sole measure that adopts a stakeholder-based view of the CSR concept is Turker's (2009b) 17-item scale, which operationalizes employees' CSR perceptions with four categories: oriented toward society (i.e., natural environment, future generations, and nongovernmental organizations), employees, customers, or government. However, this scale has several limitations. It was tested with just one sample of very young, highly educated business professionals, all in white-collar jobs in the service sector in a single country (Turkey). This lack of generalizability constitutes a major limitation for scale development and validation (Hinkin, 1998; Spector, 1992). In addition, Turker (2009b) did not report any tests of convergent, discriminant, or predictive validity based on confirmatory factor analyses. Nor does the reported scale development process allow for evaluations of whether the assessed construct was multidimensional (Edwards, 2001; Johnson et al., 2011a).

That is, despite the theoretically assumed multidimensionality of the CSR construct, thus far CSR perceptions have been measured with either unidimensional scales or multidimensional scales that fail to validate whether the CSR higher-order construct is actually multidimensional

(Edwards, 2001; Johnson et al., 2011a; Johnson et al., 2012). Considerable efforts devoted to defining and assessing CSR perceptions still have not overcome three main limitations. First, no existing scales operationalize a theoretically informed, stakeholder-based view of employees' CSR perceptions; even though this perspective is more theoretically appropriate for evaluating CSR judgments. Second, some measures suffer from criterion deficiency and contamination, and none of the measures in Table 1 were developed and validated in accordance with the steps required to establish construct validity (Hinkin, 1995, 1998). Third, the development and validation processes for the multidimensional scales of CSR did not match current standards (Edwards, 2001; Johnson et al., 2011a; Johnson et al., 2012). We propose a measure of employees' perceptions of CSR to capture both the stakeholder and multidimensional natures of these perceptions.

OVERVIEW OF VALIDATION STUDIES

Table 2 presents an overview of our studies. In a first phase, we sought to develop and provide an initial assessment of a parsimonious scale, composed of only those items that best characterize CSR oriented toward stakeholders. The results revealed six dimensions of employees' perceptions, in line with previous conceptualizations of corporate responsibility and stakeholder theory (Laplume et al., 2008; Parmar et al., 2010). Then in a second phase, we assessed the factor structure and reliability of our CStR scale with a two-step procedure (Kinicki, Jacobson, Peterson, & Prussia, 2013; Netemeyer, Bearden, & Sharma, 2003). We evaluated the dimensionality of the CStR scale using an exploratory factor analysis (EFA), then submitted the retained items to a confirmatory factor analysis (CFA) (Gerbing & Hamilton, 1996). In addition, we tested the multidimensional nature of the CStR construct using a second-order CFA (Johnson et al., 2011a; Johnson et al., 2012). The focus of the third phase was the overall scale (i.e., higher-order construct), because the convergent and discriminant validity of each dimension had been

tested in the previous phase. Thus we sought to cross-validate the multidimensional factor structure of the CStR construct, demonstrated the convergent and discriminant validity of the second-order CStR construct by relating it to other constructs, and tested the incremental validity of this higher-order CStR construct by conducting a usefulness analysis (Edwards, 2001; Johnson et al., 2011a). Finally, in the fourth phase we assessed the criterion-related validity of the CStR construct using a two-wave longitudinal study with a sample of working adults, spread across multiple countries.

INSERT TABLE 2 ABOUT HERE

PHASE 1: ITEM GENERATION, REDUCTION, AND REFINEMENT

Study 1: Item Development and Content Validity Assessment

To assess how employees perceive CSR, we generated items through combined deductive and inductive approaches (Hinkin, 1995, 1998). We developed initial content specifications based on (1) a comprehensive review of literature on CSR and stakeholder theory, (2) existing measures of CSR perceptions (Table 1), and (3) qualitative focus groups, from which we gained insights into how employees view the concept of CSR and generated items about their perceptions.

The deductive approach initiated the item generation process, because advances in stakeholder theory and CSR research provide a good foundation from which to identify relevant construct dimensions (MacKenzie, Podsakoff, & Podsakoff, 2011; Netemeyer et al., 2003). Six initially identified domains were deemed appropriate for constituting the CStR construct: employee-oriented CSR, customer-oriented CSR, natural environment-oriented CSR, shareholder-oriented CSR, supplier-oriented CSR, and local community-oriented CSR.

We supplemented the deductive approach with an inductive approach by conducting nine focus groups with employees to better identify how they perceived CSR initiatives oriented toward various stakeholders. These perceived initiatives provided our initial pool of items for the

CStR scale. The nine focus groups included a total of 62 employees holding positions at different hierarchical levels (i.e., non-managers and managers) and coming from different companies in multiple activity sectors, such as air transport, energy and electricity, petrochemicals, building, and transport infrastructure. To start the focus groups, the facilitators asked participants to describe how they viewed their organization's engagement with stakeholders and give examples of actions that they considered representative of CSR. We conducted a content analysis of these transcribed data, using an open-coding approach (Miles & Huberman, 1994; Strauss & Corbin, 1998). The emergent categories closely matched the a priori dimensions that we deduced from theory, which provided initial evidence of the multidimensionality of the CStR construct. The resulting spectrum of CStR categories that matter to employees included six targets: (1) employees, (2) customers, (3) the natural environment, (4) shareholders, (5) suppliers, and (6) the local community. In total, we gathered an initial pool of 91 items that we submitted to a content validity assessment, performed by four faculty members and doctoral students in a northern European university. These experts assigned the randomly ordered items into one of the six dimensions, which we described briefly for them. In this procedure, 47 of the 91 items matched their appropriate dimension, according to at least three of the four respondents, so we retained them for subsequent phases (Bolino & Turnley, 1999). Specifically, we retained 15 employee-oriented CSR items, 5 customer-oriented CSR items, 10 natural environment-oriented CSR items, 4 shareholder-oriented CSR items, 4 supplier-oriented CSR items, and 9 local community-oriented CSR items. Each subscale included more than the recommended minimum of 3 items (Harris & Schaubroeck, 1990; Hinkin, 1995).

To fine-tune the items and strengthen the content validity assessment, we submitted all 47 items to a discussion among subject matter experts from two universities in northern Europe and a group of 10 CSR or sustainable development managers, during a workshop. On the basis of

their comments, we revised some items' phrasing to avoid redundancy, ambiguous wording, exceptionally lengthy items, or jargon (DeVellis, 2003; MacKenzie et al., 2011).

Study 2: Item Reduction and Refinement

Using items generated from the Study 1, we conducted a quantitative pilot study to refine the scale and explore its reliability and dimensionality. The 47 items were administered in random order, to ensure stringent tests (Harrison, McLaughlin, & Coalter, 1996; Linderbaum & Levy, 2010).

Sample and procedure. A sample of 332 employed MBA students at two large European universities completed surveys during class time. Their average age was 35.86 years ($SD = 10.35$), and 45.5% of the sample were men. Furthermore, 25.5% of the respondents had worked for less than two years in their organization, 27.2% between two and five years, 23.6% between five and ten years, and 23.7% for more than ten years. Approximately 52% of the respondents had a master's degree. They worked for companies of various sizes (e.g., 29.8% fewer than 100 employees; 29.5% more than 5000 employees) and in various sectors of activity, such as aeronautics, banking, and pharmaceuticals.

Measures. The 47 items, generated to reflect six dimensions of CSR actions oriented toward stakeholders, appeared together with the 16-item measure of corporate citizenship developed by Maignan and Ferrell (2000). Respondents indicated the extent to which they agreed with each statement, on a 1 (strongly disagree) to 6 (strongly agree) Likert-type scale.

Analyses and results. To determine the factor structure of the 47-item scale, we performed an EFA using principal axis factoring and Promax rotation on the item pool; oblique rotation is generally more desirable than orthogonal rotation at this early stage of scale development (Hair & Tatham, 1987), because it imposes fewer constraints. We dropped 13 items, on the basis of several criteria. Using the usual recommendation of a minimum cut-off level of .50 for a factor

loading (see Tabachnick & Fidell, 2001), we removed 1 item for its insufficient loading on any factor and 12 items for cross-loading on multiple factors. We thus retained 34 of the strongest items: 9 items for employees (Cronbach's $\alpha = .87$), 5 for customers ($\alpha = .83$), 9 for environment ($\alpha = .93$), 4 for shareholders ($\alpha = .91$), and 7 items for local community ($\alpha = .92$) CSR. Our reliability assessments indicated coefficient Cronbach's alphas greater than .70 (see Nunnally & Bernstein, 1994). Nevertheless, we dropped the four-item measure of supplier-oriented CSR because it cross-loaded on employee-, natural environment-, and customer-oriented CSR dimensions.

Next, we examined the extent to which the CStR dimensions were distinct from but correlated with alternative measures of corporate citizenship (Maignan, Ferrell, & Hult, 1999; Maignan & Ferrell, 2000). Maignan and colleagues (1999, 2000) conceptualize corporate citizenship as consisting of four components: economic, legal, ethical, and discretionary citizenship. Our factor analyses using principal axis factoring and Promax rotation instead indicated two factors: economic citizenship ($\alpha = .78$) and societal citizenship, which merged the legal, ethical, and discretionary components ($\alpha = .85$). Employee- and local community-oriented CSR seemingly should relate more strongly to societal citizenship than economic citizenship or the other dimensions of the scale; shareholder- and customer-oriented CSR dimensions instead should be more strongly related to economic citizenship than societal citizenship. Accordingly, the correlation of employee-oriented CSR with societal citizenship ($.62, p < .01$) was greater than that with economic citizenship ($.20, p < .01$). Shareholder-oriented CSR correlated more strongly with economic citizenship ($.57, p < .01$) than with societal citizenship ($.24, p < .01$). The correlations of local community-oriented CSR with economic and societal citizenship were,

respectively, .17 and .46 ($p < .01$). However, the correlation of customer-oriented CSR was moderately high with both economic and societal citizenship (.42 and .43, respectively, $p < .01$).

Discussion. The results of this pilot study provide preliminary support for the psychometric soundness of CStR and the reliability of five CSR dimensions oriented toward employees, customers, the natural environment, shareholders, and the local community. However, the results indicated a lack of distinctiveness for items measuring supplier-oriented CSR. In discussing these results with a group of nine French managers responsible for CSR, sustainable development, or HRM, we received unanimous recommendations to add new items to measure supplier-oriented CSR. These practitioners concluded that without this dimension, the CStR scale would be deficient, in that implementing and improving responsible supply chain practices indicates firms' stakeholder orientation (e.g., ISO 26000 standards). Moreover, firms' responsibility reputations often depend on the practices of their suppliers, such that suppliers' misconduct can negatively impact their reputation (e.g., Nike), as well as employees' perceptions (Janney & Gove, 2011). Thus, we created new items for the supplier-oriented CSR dimension. Through a brainstorming session, we generated five items, corresponding to CSR in firm–supplier relationships. In summary, we retained 34 items from the quantitative pilot study to measure five dimensions of CStR construct, then used 5 newly created items to measure the sixth dimension. We applied the resulting 39-item scale in phase 2 to test its basic psychometric properties.

PHASE 2: BASIC PSYCHOMETRIC PROPERTIES OF THE CStR SCALE

To assess the factor structure and reliability of the CStR scale, and following the recommendations of Kinicki et al. (2013), we used a two-step procedure. First, we evaluated the dimensionality of the CStR scale by submitting the 39 items to an EFA, which enabled us to test for scale reliability and retain a parsimonious set of items that would leave the scale length manageable (Study 3). Second, in Study 4, we submitted the retained items to a CFA (Gerbing &

Hamilton, 1996; Netemeyer et al., 2003). In addition, we tested the multidimensional nature of the CStR construct using a second-order CFA (Johnson et al., 2011a; Johnson et al., 2012).

Study 3: Exploratory Factor Analysis

Sample and procedure. The sample consisted of 261 employees of a subsidiary of a large French firm in the construction industry. Participants received survey packet, including an envelope and a letter that informed them of the purpose of the research, as well as a guarantee that their responses would be kept confidential. They returned questionnaires directly to the authors, using a postage paid envelope. We distributed 750 questionnaires and received 261 usable responses, for a 34.8% response rate. In this sample, 74% of the respondents were men, with an average age of 37.8 years ($SD = 10.7$), and 46% had been with their employer for at least five years.

Measures and analyses. Respondents indicated their agreement with the 39 items of the CStR scale, using a six-point Likert type scale (1 = strongly disagree, 6 = strongly agree). We factor analyzed their responses, using principal axis factor extraction with oblique rotation. We chose oblique rotation because the CStR dimensions should not be completely independent. Eigenvalues greater than 1.0 and a scree plot test indicated which factors to retain. Only items with loading weights of at least .50 on a single factor and no more than .32 (approximately 10% overlapping variance) on another factor were retained (Tabachnick & Fidell, 2001). In addition, we computed coefficient alpha values for each factor.

Results and discussion. The EFA results supported a six-factor structure, which explained 56.11% of the total variance. Nevertheless, we dropped four items that did not meet the retention criteria (Netemeyer et al., 2003; Tabachnick & Fidell, 2001). One item from the natural environment-oriented CSR dimension loaded relatively highly on the supplier-oriented CSR dimension (.47), but this result likely reflects our use of Promax rotation. When we reran the EFA

with a Varimax rotation (Hinkin, 1998), the cross-loading dropped to less than .32 (Tabachnick & Fidell, 2001), so we retained the item. The items for all six CStR dimensions had adequate communalities ($> .50$). In Table 3, we indicate the retained items.

INSERT TABLE 3 ABOUT HERE

The 35 items retained for further analysis were distributed as follows: 7 employee-oriented ($\alpha = .82$), 5 customer-oriented ($\alpha = .86$), 7 natural environment-oriented ($\alpha = .83$), 4 shareholder-oriented ($\alpha = .85$), 7 local community-oriented ($\alpha = .86$), and 5 supplier-oriented ($\alpha = .84$). These dimensional estimates of internal consistency met the standards for applied research, which strengthened the content validity of the scale (Hinkin, 1998; Nunnally & Bernstein, 1994; Spector, 1992).

Study 4: First- and Second-Order Confirmatory Factor Analyses

Sample and procedure. The data for this study came from employees of a subsidiary of a French energy group. The initial pool consisted of 1,000 employees. We contacted them via e-mail, with an invitation to respond to a web-based survey; the e-mail explained the aim of the study and provided assurances of confidentiality. A sample of 426 employees responded, for a response rate of 42.6%. Of these respondents, 76% were men, more than 57% were older than 39 years, and 53% had been employed for more than 10 years by the firm.

Measures and analyses. Respondents indicated their agreement with each of the 35 items retained from the EFA. Accordingly, we examined whether (1) the hypothesized six-factor structure explained the covariation among the scale items, (2) each item loaded significantly on its hypothesized factor, and (3) each latent factor explained a sufficiently large proportion of its measured indicators (Kinicki et al., 2013; Podsakoff & MacKenzie, 1994b). In turn, we computed, for each CStR dimension, the $\rho_{vc(\eta)}$ index (average variance extracted [AVE] $> .50$)

that denotes the proportion of variance in the items explained by the underlying factor (Fornell & Larcker, 1981), as an initial assessment of the convergent validity of the CStR dimensions.

To examine the distinctiveness of the six dimensions of the CStR construct, we also tested for overall discriminability by contrasting the six-factor baseline measurement model with a single-factor model (Bagozzi & Edwards, 1998; Kinicki et al., 2013). To test for discriminant validity, we compared a baseline model against a series of alternative nested models, merging two of the six CStR dimensions. The model comparison was based on sequential chi-square (James, Mulaik, & Brett, 1982) and confirmatory fit index (CFI) (Widaman, 1985) difference tests. A significant chi-square difference test ($\Delta\chi^2$) would recommend accepting the less constrained baseline model; CFI differences (ΔCFI) greater than .01 indicated relevant, practical differences in model fit (Cheung & Rensvold, 2002; Kinicki et al., 2013). We also used the recommended procedure to test for discriminant validity (Fornell & Larcker, 1981), in which “if two constructs are distinct, the average variance in a construct’s indicators accounted for by the hypothesized construct should be greater than the amount of variance that the construct shares with any other construct” (Podsakoff & MacKenzie, 1994a: 705). Discriminant validity is established when the AVE for each dimension is larger than the square of the correlation between this dimension and any other dimension of the construct (Fornell & Larcker, 1981). According to Rai (2014), to establish discriminant validity, the average shared squared variance (ASV) should be less than the AVE.

Following Johnson et al.’s (2011a, 2012) procedure to validate multidimensional constructs, we performed first- and second-order CFAs. We envisioned the CStR construct as a superordinate, multidimensional construct, indicated by six subordinate dimensions (Edwards, 2001; Johnson et al., 2011a). Thus, it cannot be conceived of separately from its specific dimensions, and “causality flows from the higher-order construct to its indicators, which are

labeled as effects indicators” (Johnson et al., 2011a: 243). To test the empirical justification for the inclusion for the indicators (first-order dimensions), we used the following criteria (Johnson et al., 2011a): (1) The indicator variables should have significant and substantive loadings on the second-order factor (cut-off of .70), (2), the higher-order factor model should exhibit acceptable fit, and (3) the set of indicators should be unidimensional, with high internal consistency, according to the composite latent variable reliability (CLVR).

Results and discussion. We found strong support for the hypothesized baseline model. As Table 4 shows, it yielded a very good fit to the data ($\chi^2(540) = 879.86, p < .001$, standardized root mean residual [SRMR] = .049, CFI = .95, root mean square error of approximation [RMSEA] = .038). All the hypothesized factor loadings were statistically significant at the .01 level and reasonably large, ranging from .61 to .88 ($M = .73$). The reliability estimates (Cronbach’s α) also exceeded recommended levels, ranging from .84 (employee) to .91 (local community). The average variance ($\rho_{vc(\eta)}$) accounted for by the factor indicators was substantial, ranging from 49% to 61%, with an average of 55%. Except for employee-oriented CSR (49%), the $\rho_{vc(\eta)}$ values were well above the 50% criterion recommended by Fornell and Larcker (1981).

INSERT TABLE 4 ABOUT HERE

The results also demonstrated strong support for the distinctiveness of the CStR’s dimensional constructs. The single-factor model fit the data very poorly, compared with the hypothesized baseline model ($\chi^2(555) = 2941.76, p < .001$, SRMR = .096, CFI = .66, RMSEA = .10). The six-factor model outperformed a series of more parsimonious models that merged different pairs of constructs, in support of the distinctiveness of the constructs. All chi-square difference tests were significant, indicating acceptance of the six-factor model. The ΔCFI values were greater than .01, with significant drops in fit compared with the baseline model (Cheung & Rensvold, 2002; Widaman, 1985). The covariance estimates among the six dimensions of the

CStR construct ranged from .15 to .28, lower than the average variance in indicators accounted for by each dimension (Fornell & Larcker, 1981).

Finally, the CFA of the proposed six-factor, second-order CStR construct yielded a very good fit with the data: $\chi^2(549) = 900.31$, $p < .001$, SRMR = .052, CFI = .95, and RMSEA = .039. As we show in Table 4, this second-order model fit the data as well as the first-order model. According to Bollen (1989), a second-order model is mathematically equivalent to a first-order model but is preferable if it fits the data, because it allows for covariation among first-order factors and accounts for the corrected errors that are common in first-order models (Walumbwa, Avolio, Gardner, Wernsing, & Peterson, 2008). All factor loadings for the second-order factor were statistically significant and substantive in size, ranging from .51 to .84 ($M = .72$). Only the supplier-oriented CSR dimension did not meet the .70 standard.¹ However, the average loading met and exceeded this cut-off, so the indicators shared approximately 50% of their variance with the higher-order factor (Johnson et al., 2011a; MacKenzie et al., 2011). Furthermore, we used Edwards's (2001) multivariate coefficients of determination (R_m^2) to assess the sub-dimensions of CStR as a superordinate multidimensional construct. These values were substantive, from .25 to .71 ($M = .53$). The average variance ($\rho_{vc(\eta)}$) accounted for in the second-order factor by its first-order factors was 53%, above Fornell and Larcker's (1981) threshold. Finally, the CLVR of the second-order CStR factor was .87—that is, well above the .70 criterion (Johnson et al., 2011a; MacKenzie et al., 2011).

In summary, both first- and second-order models offered very good fit, significant factor loadings, high composite reliabilities, and substantial proportions of explained variance. The results supported the convergent and discriminant validity of each dimension of the CStR construct: The dimensions were distinct but not independent. The CFA showed that a second-

order CStR construct existed, was reliable, and significantly explained the relationships among the six lower-order dimensions.

PHASE 3: VALIDITY OF THE SECOND-ORDER CStR CONSTRUCT

In this phase of the scale validation process, we focused on the overall scale (higher-order construct), after having established the convergent and discriminant validity of each dimension in the previous phase. Convergent validity is the extent to which a construct is related to alternative measures of similar constructs; discriminant validity is the extent to which a construct has low or null relationships with measures of dissimilar constructs (Hinkin, 1998; Kinicki et al., 2013; Nunnally & Bernstein, 1994). Validity assessments thus entail placing the second-order CStR construct in a nomological network in which it relates to other constructs (Spector, 2008), such as organizational justice or ethical climate. We also tested the incremental validity of the higher-order CStR construct by conducting a usefulness analysis (Edwards, 2001; Johnson et al., 2011a).

Study 5: Convergent and Discriminant Validity of the Second-Order CStR Construct

This study has two purposes. Following the recommendations of Johnson et al. (2011a), we seek to ensure that the factor structure derived in Studies 3 and 4 was not an artifact of the survey design, sample characteristics, or data collection method. In addition, we need to test the convergent and discriminant validity of the CStR measure. To assess convergent validity, we started by providing an overview of the conceptual overlap and distinctions between the CStR construct and comparable constructs (i.e., organizational justice and ethical climate). To test discriminant validity, we first applied CFA to provide a fairly robust assessment of the distinctiveness of the CStR measure compared with alternative measures of similar constructs (Tracey & Tews, 2005; Way et al., 2014). Then we followed Hinkin (1998) and explored the

relationship of the CStR measure with theoretically dissimilar constructs, such as negative affectivity (Linderbaum & Levy, 2010).

Convergent Validity

According to prior research, employees' perceptions of CSR and organizational justice perceptions are inextricably linked: They share the fundamental ethical assumption of normative treatment (Aguilera et al., 2007; Folger, Cropanzano, & Goldman, 2005; Rupp, 2011). Whereas Aguinis and Glavas (2012: 318) argue that organizational justice is an “underlying mechanism ... through which CSR leads to important outcomes for employees, organizations, and society”, Rupp et al. (2013) suggest that in an employee-centric approach, CSR is similar to justice. Recent developments in justice theory show that employees' perceptions of organizational justice may be informed by their perceptions of how the corporation treats their own group, as well as third parties (Roberson & Colquitt, 2005; Rupp et al., 2013). A stakeholder approach to employees' perceptions of CSR is well aligned with this view; it relates employees' perceptions of how they are treated, as internal stakeholders, with their perceptions of how other stakeholders are treated by the organization. Furthermore, several studies on the microfoundations of stakeholder theory highlight the connection between justice perceptions and corporate stakeholder responsibilities in terms of the underlying mechanisms of influence and the outcomes. Treating stakeholders on the basis of fairness considerations (e.g., open and honest exchanges of relevant information, reliance on trust and self-enforcement, inclination to resolve problems through collaboration, avoiding arm's-length approaches) thus enhances firm performance (Bridoux & Stoelhorst, 2014; Phillips, 1997). Specifically, “stakeholders choose the levels of effort and resources they provide the firm based on their perceptions of justice” (Bosse et al., 2009: 450), such that they reciprocate by rewarding fair and punishing unfair treatment, whether of themselves or others (Bridoux & Stoelhorst, 2014; Fehr & Gächter, 2002). These results underscore the inextricable links between

organizational justice perceptions and CStR perceptions, so we expect the CStR construct to relate positively and strongly to perceptions of organizational justice.

H1: The second-order CStR construct relates positively to organizational justice perceptions.

According to deontic justice theory (Folger & Skarlicki, 2008), employees' CSR perceptions also could reflect morality-based motives (i.e., external third-party justice) (Bauman & Skitka, 2012; Rupp et al., 2013). Building on the notion that individual perceptions of organizational justice depend on respect for human dignity and worth (Folger et al., 2005), Rupp et al. (2006) suggest that employees hold their organization responsible for "doing the right thing." The perception of ethical appropriateness in the workplace thus may relate to employees' perceptions of CSR. Moreover, several scholars highlight the explicit moral relevance of CSR (Aguinis, 2011; Carroll, 1991). To fulfill their ethical responsibility and gain legitimacy, organizations need formal codes of moral conduct that meet society's expectations (Carroll, 1991). In this sense, "the concepts of values, ethics/morality and CSR are not mutually exclusive; rather, they are interrelated and somewhat interdependent" (Joyner & Payne, 2002: 305). In addition, Groves and LaRocca (2011) suggest that the ethical values of organizations' leaders are associated with employees' expectations and beliefs that their organizations treat their stakeholders with care and develop CSR initiatives toward them. Consistent with this reasoning, we argue that the CStR construct connects with employees' perceptions of the ethical features of their workplace, usually captured through the construct of ethical climate (Victor & Cullen, 1988), which refers to employees' shared perceptions of the ethical policies and practices of their organization (Martin & Cullen, 2006). Thus, we expect that

H2: The second-order CStR construct relates positively to ethical climate.

Discriminant Validity

We argued previously that the CStR construct partially subsumes but remains different from organizational justice perceptions and ethical climate. We therefore began this analysis with a series of CFAs of competing measurement models, to assess the distinctiveness of the CStR measure from organizational justice and ethical climate measures (Tracey & Tews, 2005). In addition and in line with Linderbaum and Levy (2010), we regard a weak relationship between the higher-order CStR construct and negative affectivity as evidence of discriminant validity. Employees' moods likely influence how they respond and thus cause a method bias (Podsakoff, MacKenzie, Lee, & Podsakoff, 2012; Spector, 2006). Finding covariation between the CStR construct and negative affectivity instead may indicate an effect of systematic error variance, which could disturb construct validity (Linderbaum & Levy, 2010). Furthermore, when people experience negative affect, they do not possess positive outlooks, whether about themselves or the organization for which they work. If they experience negative affectivity over time, people likely are less aware of or enthusiastic about CSR actions and initiatives (Seo, Barrett, & Bartunek, 2004). Weak relationships between the CStR construct and negative affectivity thus can indicate discriminant validity.

H3a: The second-order CStR construct is related to but distinct from organizational justice and ethical climate.

H3b: The second-order CStR construct relates weakly to negative affectivity.

Sample and procedure. A sample of 4,000 full-time workers in a large French company that provides temporary staffing, outsourcing, and consulting services was contacted to complete an online survey about CSR practices. The 1,109 employees who voluntarily completed the survey, on a dedicated website, provided a 27.7% response rate. Among the respondents, 72.1% were women, their average age was 35.9 years ($SD = 7.8$), and 71% had been with the

organization for more than five years. Respondents occupied a wide variety of positions, including top managers (1.6%), managers (15.2%), middle managers (36.7%), and employees (46.4%).

Measures. The 35-item CStR scale derived from Study 4 appeared in the survey questionnaire, with a six-point response format (1 = strongly disagree, 6 = strongly agree). The dimensions of the CStR scale demonstrated very good reliability: The coefficient Cronbach's alphas were .84 for employee-oriented CSR, .86 for customer-oriented CSR, .90 for natural environment-oriented CSR, .87 for shareholder-oriented CSR, .91 for local community-oriented CSR, and .83 for supplier-oriented CSR.

To measure organizational overall justice, we used 6 items from the scale developed by Ambrose and Schminke (2009), including "In general, I can count on this organization to be fair" and "For the most part, this organization treats its employees fairly." The Cronbach's alpha was .86. We also used 5 items, from the scale developed by Schwepker (2001), to measure ethical climate, such as "My company enforces policies regarding ethical behavior" and "Unethical behavior is not tolerated in this company." The Cronbach's alpha was .85. Finally, we measured negative affectivity with the five-item PANAS scale (Watson, Clark, & Tellegen, 1988). Respondents indicated the frequency of negative affect they experienced in recent months. The coefficient Cronbach's alpha for this scale was .72.

Analyses, results, and discussion. We cross-validated the results of Study 4 by testing the distinctiveness of each dimension of the CStR construct (Table 5).

INSERT TABLE 5 AND 6 ABOUT HERE

Then, we conducted a series of CFAs to explore the correlations of the higher-order, multidimensional CStR construct with overall organizational justice, ethical climate, and negative affectivity, as detailed in Table 6. We used Cohen's (1988) standards for small (less than .29),

medium (.30–.49), and large (more than .50) correlations (Kinicki et al., 2013). In terms of convergent validity, we found significant, positive, moderately large relationships of the second-order CStR construct with overall organizational justice ($r = .51$), in support of H1, and ethical climate ($r = .40$), in support of H2. For discriminant validity, the second-order CStR construct was significantly but weakly related to negative affectivity ($r = .12$).

Furthermore, we followed the procedure used by Tracey and Tews (2005) and conducted a series of CFAs, comparing differences in chi-square between two structural equation models in which either the higher-order CStR construct was distinct from overall justice, ethical climate, and negative affectivity or all the constructs were treated as unitary (Bagozzi, Yi, & Phillips, 1991). We derived nested models, in which the six dimensions of CStR and their indicators loaded onto the higher-order CStR, and the items for overall justice, ethical climate, and negative affectivity were specified to load on a distinct factor. Then we compared them with models in which the items all loaded on the higher-order CStR. The three alternative models with the unitary versions of the constructs did not offer good fit with data. The significant chi-square difference tests showed $\Delta\chi^2[2] = 289.79$ ($p < .001$) for the comparison of CStR with overall justice, $\Delta\chi^2[2] = 412.91$ ($p < .001$) for its comparison with ethical climate, and $\Delta\chi^2[2] = 1292.50$ ($p < .001$) for the model with negative affectivity. All the ΔCFI values were greater than .01; the models with free covariance thus fit significantly better. These results indicated the discriminant validity of our higher-order CStR construct and supported H3a and H3b.

In summary, Study 5 showed that the CStR construct was positively and significantly related to organizational justice and ethical climate while being empirically distinct (all tests of differences in chi-square were significant). It also revealed that the CStR construct was weakly related to variables such as negative affectivity. The convergent validity and discriminant validity of the second-order CStR construct are thus established.

Study 6: Incremental Validity of the Second-Order CStR Construct

We examine the incremental validity of our multidimensional construct, which refers to “a type of criterion validity that examines the extent to which a measure explains criterion variance above and beyond other measures” (Kinicki et al., 2013: 20), with two usefulness analysis approaches (Darlington, 1990; Johnson et al., 2012). First, we tested whether the higher-order CStR construct accounted for unique variance in outcomes such as employees’ organizational pride, organizational identification, or job satisfaction, beyond that explained by other constructs such as organizational justice. Second, we assessed whether the higher-order CStR construct predicted these outcomes, over and above existing measures of CSR perceptions.

Organizational justice relates to various organizationally relevant outcomes, such as organizational pride, job satisfaction, and organizational identification (Chen, Zhang, Leung, & Zhou, 2010; Colquitt, Conlon, Wesson, Porter, & Yee Ng, 2001; Tyler & Blader, 2003). According to the group engagement model (Tyler & Blader, 2001, 2003), employees take pride in belonging to a fair organization that supports and acknowledges them, which strengthens their self-worth through enhanced identification. Justice perceptions also respond to employees’ psychological needs, such as self-esteem and belonging, and may enhance positive work attitudes such as job satisfaction (Chen et al., 2010). If the CStR construct can explain unique variance in such outcomes, beyond that explained by organizational justice or existing measures of perceived CSR, it would offer incremental validity.

Using social identity theory (Hogg & Terry, 2000; Tajfel & Turner, 1986), previous research has postulated that CSR initiatives foster organizational identification by reinforcing the prestige, or external status, of the organization and thus employees’ pride in organizational membership (e.g., Jones, 2010; Peterson, 2004). Reputation studies affirm that the attractiveness and distinctiveness of an organization’s image result partly from its capacity to meet its stakeholders’

expectations through CSR initiatives (Bhattacharya et al., 2009; Scott & Lane, 2000).

Furthermore, if belonging to a reputed, socially responsible organization is rewarding for employees, because it increases their self-worth and meets their need for self-enhancement, it should foster organizational pride and identification (Glavas & Godwin, 2013; Gond et al., 2010; Jones, 2010) because “when a company is perceived as socially desirable, employees are likely to believe that the company has an admirable trait that reflects their self-concept” (Kim, Lee, Lee, & Kim, 2010: 560). It also is easier to associate with an organization described positively rather than negatively (Ashforth & Mael, 1989; Dutton & Dukerich, 1991), so employees’ perceptions of CStR should relate positively to organizational pride and identification.

Scholars argue that CSR represents a means by which companies can address several employees’ needs, enhance overall well-being, and strengthen their relationship with their organization (Bauman & Skitka, 2012; Bhattacharya et al., 2009). Gavin and Maynard (1975) find a significant relationship between the degree to which an organization fulfills its societal obligations and the extent of job satisfaction of its employees. Prior research also suggests that employees experience greater job satisfaction when they believe their employer is ethical (Koh & Boo, 2001; Viswesvaran, Deshpande, & Joseph, 1998). Because CSR initiatives address the requirements of stakeholders by focusing on societal issues, they offer “a natural extension of organizational ethics” (Valentine & Fleischman, 2008: 161). As such, several studies have shown that various CSR dimensions relate positively to job satisfaction (De Roeck, Marique, Stinglhamber, & Swaen, 2014; Valentine & Fleischman, 2008).

H5: The second-order CStR construct accounts for incremental criterion variance in employees’ organizational pride, organizational identification, and job satisfaction, beyond that accounted for by (a) organizational justice or (b) existing measures of CSR perceptions.

Sample and procedure. The employees ($N = 1,962$) working in the headquarters of a large European utility company located were surveyed. Data were collected longitudinally over two measurement waves, separated by a five-month lag. We contacted participants via e-mail and invited them to respond to a web-based survey (Time 1); the e-mail explained the purpose of the study and provided assurances of confidentiality. The 461 employees who responded provided a response rate of 23.5%, comparable to previous CSR studies with employees (Jones, 2010). Approximately five months later (Time 2), 206 among the 461 initial participants completed another web-based survey, which offered a retention rate of 44.7%. Among this final sample, 73.3% of the respondents were men, more than 58% were older than 39 years, and 51% had been employed by the organization for at least 10 years.

Measures. We used the 35-item CStR scale to measure CSR perceptions at time 1 and time 2, with the same six-point response format. The six CSR orientation dimensions achieved very good reliability, with the following coefficient Cronbach's α values: employees ($T1 = .84$, $T2 = .85$), customers ($T1 = .80$, $T2 = .86$), natural environment ($T1 = .86$, $T2 = .88$), shareholders ($T1 = .85$, $T2 = .81$), local community ($T1 = .87$, $T2 = .90$), and suppliers ($T1 = .89$, $T2 = .86$).

We used the three-item scale developed by Wagner et al. (2009) to measure employees' judgments of the overall extent to which the company seemed socially responsible (overall perceived CSR) at Time 1, such as: "[Organization] is a socially responsible company (it undertakes social and environmental initiatives on a voluntary basis)." The Cronbach's alpha of the scale was .89.

We measured overall justice at Time 1 with the six-item scale developed by Ambrose and Schminke (2009). The Cronbach's alpha was .95. We used the three items developed by Jones (2010) to measure organizational pride at Time 2. A sample item was "I am proud to work for [organization]." The Cronbach's alpha was .94. Also at Time 2, we measured organizational

identification with the six-item scale developed by Mael and Ashforth (1992), including “[Organization]’s successes are also my successes.” The Cronbach’s alpha was .88. Finally, we measured job satisfaction with four items developed by Eisenberger, Cummings, Armeli, and Lynch (1997), such as, “Knowing what I know now, if I had to decide all over again whether to take my job, I would,” which produced a Cronbach’s alpha of .92.

Analyses, results, and discussion. A series of CFAs indicated the distinctiveness of our study variables. The initial first-order CFAs assessed the distinctiveness of the six dimensions of the CStR scale; the first-order, six-factor model fit the data well at Time 1: $\chi^2(539) = 780.52, p < .001$, SRMR = .059, CFI = .93, and RMSEA = .047. The fit also was acceptable at Time 2: $\chi^2(539) = 909.41, p < .001$, SRMR = .065, CFI = .90, and RMSEA = .058. Next, we conducted second-order CFAs. At Time 1, the higher-order CStR model yielded a good fit with the data ($\chi^2(548) = 814.53, p < .001$, SRMR = .065, CFI = .92, RMSEA = .049), and the factor loadings were statistically significant and substantive in size (.68–.86). Using the Time 2 measures, we found that the higher-order CStR model demonstrated satisfactory fit ($\chi^2(548) = 924.02, p < .001$, SRMR = .069, CFI = .90, RMSEA = .058). In addition, all the loadings for the second-order factor were statistically significant and ranged from .52 to .79.

Finally, we conducted a series of CFAs to examine the distinctiveness of the higher-order CStR construct from overall organizational justice and overall perceived CSR. The baseline model distinguishing the higher-order CStR construct from overall justice, measured at Time 1 (unconstrained model with the correlation between CStR and overall justice freely estimated)² fit the data better than a model that equated them (constrained model with correlation set to 1.00). The fit indices were as follows: $\chi^2(766) = 1185.36, p < .001$, SRMR = .067, CFI = .91, and RMSEA = .052 *versus* $\chi^2(768) = 1546.62, p < .001$, SRMR = .203, CFI = .83, and RMSEA = .070. The baseline model distinguishing the higher-order CStR construct from overall perceived

CSR, measured at Time 1, also fit the data better than an alternative model that merged them (respectively, $\chi^2[654] = 995.65, p < .001$, SRMR = .064, CFI = .91, RMSEA = .051 *versus* $\chi^2[652] = 1061.56, p < .001$, SRMR = .189, CFI = .89, RMSEA = .055). All chi-square differences were significant, affirming the distinctiveness between measures of the CStR construct and overall organizational justice ($\Delta\chi^2(2) = 361.26, p < .001$), or overall perceived CSR ($\Delta\chi^2(2) = 65.91, p < .001$).

To examine incremental validity, we conducted a usefulness analysis (Darlington, 1990). To retain both the higher-order CStR construct and its six lower-order dimensions, we used structural equation modeling with Mplus (Muthén & Muthén, 2013), which enabled us to account for measurement errors. We tested a model with a direct path from the higher-order CStR construct to the outcomes while simultaneously modeling a direct path from overall organizational justice or overall perceived CSR to these outcomes. If the path from the higher-order CStR construct to the outcomes is significant even when we control for the effects of overall organizational justice or overall perceived CSR, we have evidence of its incremental importance (Johnson et al., 2012). We tested a series of separate structural equation models (one for each pair of independent variables) to attenuate any multicollinearity among independent measures (Cohen, Cohen, West, & Aiken, 2003).

To avoid common method variance and rule out alternative explanations for the higher-order construct (Hinkin, 1998; Johnson, Rosen, & Djurdjevic, 2011b), we adopted a temporal separation procedure (Johnson et al., 2011a; Johnson et al., 2012; Johnson et al., 2011b) and used indirect measures of the indicators of higher-order constructs at different times. That is, we relied on CStR dimensions measured at a different point in time (employee-, shareholder-, and supplier-oriented CSR at Time 1; customer-, natural environment-, and local community-oriented CSR at Time 2).

Table 7 summarizes the means, standard deviations, and zero-order correlations among the variables we used to test our hypotheses. As shown in Table 8, in Model 1a, the results demonstrate that the higher-order CStR construct predicted organizational pride ($\beta = .37, p < .01$) and organizational identification ($\beta = .35, p < .01$), controlling for the effect of overall justice. However, the effect of the higher-order CStR construct was not significant on job satisfaction ($\beta = .06, ns.$), beyond that of overall organizational justice. To determine the incremental predictive power of the CStR construct, we followed the procedure suggested by Walumbwa et al. (2008) and examined a nested model, in which the paths between the higher-order CStR construct and criterion variables were fixed to 0 (Model 1b). Dropping the paths from the CStR construct to organizational pride, organizational identification, and job satisfaction resulted in substantially worse fit ($\Delta\chi^2(3) = 18.65, p < .01$). Furthermore, compared with Model 1b, the results for Model 1a revealed that adding a path from the higher-order CStR construct to the criterion variables resulted in significant R-square increases in organizational pride ($\Delta R^2 = .091, p < .01$) and organizational identification ($\Delta R^2 = .087, p < .01$); the results were not significant for job satisfaction. Thus, H5a received partial support.

In turn, the results of Model 2a in Table 8 reveal that the higher-order CStR construct significantly predicted organizational pride ($\beta = .53, p < .01$), organizational identification ($\beta = .51, p < .01$), and job satisfaction ($\beta = .42, p < .01$), even after we controlled for the effect of overall perceived CSR. In the nested Model 2b, the paths from the higher-order CStR construct to the criterion variables were fixed to 0, which degraded the model fit ($\Delta\chi^2(3) = 25.5, p < .01$). Adding paths from CStR to the criterion variables significantly increased the R-square values for organizational pride ($\Delta R^2 = .171, p < .01$), organizational identification ($\Delta R^2 = .157, p < .01$), and job satisfaction ($\Delta R^2 = .109, p < .01$), in support of H5b.

INSERT TABLES 7 AND 8 ABOUT HERE

PHASE 4: CRITERION-RELATED VALIDITY OF SECOND-ORDER CStR CONSTRUCT

In our final Phase 4, we assessed the predictive validity of the CStR construct using a broader sample of full-time employees working in an international context. In so doing, we tested whether the higher-order CStR construct predicted any important outcomes, using a two-wave, longitudinal study with working adults in multiple countries (Hinkin, 1998).

Study 7: Criterion-Related Validity of the Second-Order CStR Construct

Prior research notes the impact of CSR on employees' organizational commitment (Brammer et al., 2007; Stites & Michael, 2011; Turker, 2009a). Turker (2009a) shows that CSR initiatives directed toward different stakeholders relate positively to employees' affective organizational commitment, that is, their emotional attachment to and involvement in the organization. Three theoretical frameworks seek to explain the positive relationships between CSR initiatives and affective organizational commitment. First, many studies rely on social identity theory to explain the impact of perceived CSR on affective organizational commitment (Farooq, Payaud, Merunka, & Valette-Florence, 2014; Kim et al., 2010; Stites & Michael, 2011; Turker, 2009a). Employees likely commit more to a socially responsible company with which they desire to identify due its prestigious image. Second, employees' perceptions of stakeholder treatment may trigger reciprocating mechanisms (Bosse et al., 2009; Harrison, Bosse, & Phillips, 2010), such that an underlying mechanism of generalized social exchange (Blau, 1964; Gouldner, 1960; Molm, Collet, & Schaeffer, 2007) could explain employees' reactions to CStR, in terms of emotional attachment, intention to engage in exchange relations, and making investments that constitute commitment to a caring, generous, and benevolent company (Farooq et al., 2014; Gond et al., 2010). Third, according to self-determination theory, CSR initiatives may meet employees'

psychological needs for relatedness and meaningful existence and thus enhance their affective commitment to the organization (Bauman & Skitka, 2012; Rupp, 2011).

H6: The second-order CStR construct positively influences affective organizational commitment.

Sample and procedure. We collected data longitudinally over two measurement waves, separated by a 12-month lag. At Time 1, we contacted 9,000 full-time workers in a large multinational petrochemical firm and asked them to complete an online survey on CSR practices; 2,945 employees voluntarily accessed the dedicated website, for a 32.7% response rate. One year later, we contacted those respondents and invited them to respond to a second web-based survey. At Time 2, 1,770 participants completed the survey, yielding a retention rate of 60.10%. Among these respondents, 68% were men, 51% were older than 40 years, and 62% had been with the organization for more than 10 years. They represented a wide variety of positions, including top managers, managers, technicians, employees, frontline supervisors, and blue-collar workers; in addition, they worked in subsidiaries located in 94 countries across the world.

Measures. We used the same 35-item CStR scale, with its six-point response format, at Time 1. The reliability of the six dimensions was excellent, according to the Cronbach's α values: employees: $\alpha = .85$, customers: $\alpha = .86$, natural environment: $\alpha = .89$, shareholders: $\alpha = .80$, local community: $\alpha = .92$, and suppliers: $\alpha = .88$.

We used six items from the scale developed by Meyer and Allen (1997) to measure affective organizational commitment at Time 2. A sample item was "I really feel that I belong in this organization," and the coefficient Cronbach's α was .87. In addition, we controlled for the effects of gender, age, organizational tenure, overall organizational justice (Ambrose & Schminke, 2009; $\alpha = .91$), and ethical climate perceptions (Schwepker, 2001; $\alpha = .88$). These

variables likely influence employees' commitment to their organization (Meyer, Stanley, Herscovitch, & Tonolnytsky, 2002).

Analyses, results, and discussion. The results of a series of CFAs to examine the distinctiveness of our study variables provided support for the first-order, six-factor model of CStR. All factor loadings were statistically significant, as were the error variances. The hypothesized six-factor model fit the data very well ($\chi^2(539) = 1288.22, p < .001$, SRMR = .037, CFI = .95, RMSEA = .040), as did the higher-order CStR model ($\chi^2(548) = 1357.91, p < .001$, SRMR = .040, CFI = .95, RMSEA = .041). The factor loadings for the second-order factor were all statistically significant and substantive in size (.76–.90). We also conducted a series of CFAs to establish the convergent and discriminant validity of our variables. The hypothesized baseline model with four factors (i.e., higher-order perceived CStR, overall justice, ethical climate, and affective commitment) yielded a very good fit to the data ($\chi^2(1307) = 2932.86, p < .001$; SRMR = .049, CFI = .93, RMSEA = .040). This model was superior to simpler representations, such as the three-factor models we obtained by combining higher-order perceived CStR with overall justice ($\Delta\chi^2(4) = 741.28, p < .01$) or higher-order perceived CStR with ethical climate ($\Delta\chi^2(4) = 771.9, p < .01$). The findings affirmed the distinctiveness of our constructs.

Table 9 contains the means, standard deviations, and zero-order correlations among the variables. The results in Figure 1 reveal that the higher-order CStR construct related, significantly and positively, to affective commitment ($\beta = .17, p < .01$), even after we controlled for the effects of overall justice, ethical climate, and the demographic variables. This model provided a good fit to the data ($\chi^2(1463) = 3362.78, p < .001$, SRMR = .050, CFI = .92, RMSEA = .042), and explained a significant proportion of the variance in affective commitment ($R^2 = .24, p < .001$), in support of H6. Overall, the findings support the criterion-related validity of the higher-order CStR construct.

INSERT TABLE 9 AND FIGURE 1 ABOUT HERE

GENERAL DISCUSSION

With this research, we sought to develop and validate a multidimensional measure of employees' perceptions of CStR. Our comprehensive review of extant literature indicated the need for a sound, reliable, valid stakeholder-based scale of employees' perceptions of CSR. Combining deductive and inductive approaches to scale development, we conceptualized CStR as a higher-order, hierarchically structured scale, with six subordinate dimensions. The proposed 35-item scale offers adequate psychometric properties, as indicated by strong, consistent evidence across a pilot study ($N = 332$) and five field studies with distinct samples of working employees ($N = 3,772$). By using multiple, independent, relatively large samples from a broad spectrum of settings, we improve the generalizability of our findings while also accounting for the specific contexts of CSR policies and initiatives. We also found strong support for the psychometric properties of the CStR scale, in terms of content, convergent, discriminant, incremental, and criterion-related validity. Across studies, substantial support emerged for the six-dimensional structure of CStR.

Furthermore, this higher-order factor model fit the data well. Similar to previous studies of higher-order constructs (Linderbaum & Levy, 2010; Walumbwa et al., 2008), we confirmed that the first- and second-order models were fairly equivalent; we concur that the second-order model is preferable, in that it is more parsimonious and allows for covariation among first-order factors. Finally, by using longitudinal designs in the last two studies, we show that the higher-order, multidimensional CStR construct offers incremental and criterion-related validity, over and above similar constructs (i.e., organizational justice, ethical climate), for predicting outcomes such as organizational pride, organizational identification, and affective commitment. That is, our proposed higher-order CStR construct provides advantages over any of its dimensions alone,

including greater parsimony and bandwidth (Johnson et al., 2011a; Johnson et al., 2012).

Nevertheless, consistent with Linderbaum and Levy (2010), we acknowledge that if necessary, CStR dimensions could be used separately to capture a unique part of the variance in perceived CStR and explain specific, distinct relationships with both antecedents and outcomes.

Theoretical Contributions and Practical Implications

The development and validation of the CStR scale has implications for research on the psychological foundations of CSR (Aguinis & Glavas, 2012; Morgeson et al., 2013). First, the dearth of research on micro-level CSR likely stems from the lack of useful, valid measures of employees' perceptions of CSR (Aguinis, 2011; Morgeson et al., 2013). Prior empirical research has not followed the necessary steps to ensure rigorous construct validity and evidence of perceived CSR measures. The corporate citizenship scale (Maignan & Ferrell, 2000) and other perceived CSR scales (Turker, 2009b; Wagner et al., 2009) have been useful, but they are based on an outdated theoretical framework, or suffer from methodological limitations, with little effort devoted to their systematic validation (Aguinis, 2011). We draw on a sound theoretical framework and adopt robust, comprehensive analytic procedures, with multiple independent samples, to develop and validate our multidimensional CStR scale (Johnson et al., 2011a; MacKenzie et al., 2011; Spector, 1992). This scale also includes all key stakeholders. We show that CStR is a broad, superordinate, multidimensional construct, and its nature is central for understanding both perceived CStR and its dynamic features. Specifically, the higher-order hierarchical structure of the CStR construct makes it particularly valuable for understanding why, how, and when CSR perceptions likely influence individuals and organizational outcomes. As such, our multidimensional CStR construct shows considerable promise for use in further research into CSR and the mechanisms by which it influences employees' attitudes and behaviors.

Second, we develop a CStR measure that can be used to analyze perceived CSR's antecedents and outcomes in multilevel designs. Although we define and assess the higher-order CStR construct at the individual employee level, some evidence suggests that CSR can be conceptualized and measured at multiple levels (Aguinis & Glavas, 2012). Morgeson et al. (2013) call for the development of CSR measures that can capture this multilevel nature; our CStR scale can apply to work unit, team, or organizational levels of analysis, as well as address hierarchical nested data structures.

For practitioners, our CStR scale fills an important gap. Given the growing importance of corporate investments in CSR programs (McKinsey, 2010), measurement tools that offer a clear understanding of how employees perceive CSR initiatives is crucial, because, "it is individuals who actually strategize, make decisions, and are responsible for their execution" (Aguinis & Glavas, 2013: 317). Beyond relying on CSR measures provided by external agencies (such as through the KLD data set), firms need to give heed to, assess, and manage CSR perceptions, because employees react on the basis of their perceptions, not actual corporate behavior (Rupp et al., 2006; Rupp et al., 2013). The analysis of the alignment or misalignment between employees' perceptions and reality should help practitioners mix their communication practices through forums, internal reports, training, and targeted communication (Glavas & Godwin, 2013). Measuring CStR perceptions also can help firms move beyond one-size-fits-all approaches to assessing the impacts of their specific CSR programs. Companies thus can evaluate more accurately how employees perceive their initiatives and tailor their CSR programs. That is, the CStR scale offers a diagnostic tool and valuable assessment of the impact of CSR initiatives oriented toward different stakeholders.

Limitations and Directions for Research

These findings are encouraging, yet several limitations require consideration as well. First, CSR-related concepts invariably address a moving target, because relevant domains and subdomains change over time. Although a stakeholder structure can limit this bias, compared with issue-based scales, questions related to ethics depend on cultural norms and changing public discourses (Belk, Devinney, & Eckhardt, 2005). As prevailing discourses change and cultural shifts occur, so might employees' judgments and thus our construct. Such shifts likely do not occur abruptly or unexpectedly but rather evolve over time. To ensure the CStR tool maintains managerial relevancy, users should establish dialogues with employees and other stakeholders, to anticipate new targets and domains that might complement our scale's categorization.

Second, we decided to conceive of the CStR construct as a superordinate, multidimensional construct, so the effects indicators should be highly correlated (Edwards, 2001; Johnson et al., 2011a). The results showed that the dimensions were not as highly correlated as we expected ($r = .31$ to $.64$ in the different samples), nor did they share similar relationships with the correlates and consequences (Edwards, 2001). Although the effect indicators had generally high loadings and high internal consistencies across indicator scores, further research should replicate, develop, and validate additional, or revise the existing, dimensions. Including or excluding an effect indicator might not substantially alter the meaning of a superordinate, higher-order construct, because all indicators share the same underlying construct (Johnson et al., 2011a). In terms of continuous scale validation, we recommend research that explores other potential sub-dimensions of the higher-order CStR construct (e.g., government-oriented CSR) or the dynamics of the CStR construct as the number of indicators or their relationships with the higher-order construct change over time. The nature of the higher-order constructs even may shift from superordinate to aggregate, or vice versa (Johnson et al., 2012).

Third, we tested the impact of perceived CStR on a limited set of outcomes, using the same data source. We limited the risk of common method variance with two-wave longitudinal studies that tested for incremental and criterion-related validity (Johnson et al., 2012; Podsakoff et al., 2012). It also would be interesting to consider a broader array of outcomes (e.g., performance, citizenship behaviors, and turnover) measured objectively and by different sources (e.g., supervisors, colleagues). Following the call by Aguinis and Glavas (2012), research could examine processes (mediators) and boundary conditions (moderators). For example, individual personality differences might enhance or diminish the relationship between perceived CStR and its outcomes. Using our CStR scale, further research could integrate a multilevel lens and examine relationships at different levels; with a multilevel design, researchers might assess whether the CSR climate, as perceived by employees, is likely to strengthen employees' collective identification with the firms that take care of the well-being of stakeholders (Aguinis & Glavas, 2012: 954).

Fourth, another possible extension could address employees' perceptions of corporate irresponsibility (CSiR), instead of CSR, still with a stakeholder-based approach. Recent theory suggests that employees react strongly to irresponsible behavior, due to attribution processes (Lange & Washburn, 2012). A scale focused on employees' perceptions of irresponsible corporate actions and how they affect various stakeholders might complement our work and support comparisons of the relative influence of CStR or corporate stakeholder irresponsibility on outcomes. Alternatively, studies might address other stakeholders' perceptions, rather than employees. Research in marketing and consumer behavior might benefit from a better scale to measure consumers' perceptions of CSR, to assess how they affect the establishment of long-term relationships between companies and consumers.

To conclude, we believe that the development of a sound methodological and valid scale measuring employees' perceptions of CSR was a necessary step to develop and further unravel the microfoundations of CSR. This research therefore may offer a necessary blueprint for this emerging and promising field of research in organization studies and management practice. Many opportunities for further research remain and would greatly benefit from a reliable, valid, and efficient scale of employees' CStR perceptions.

FOOTNOTES

1. Following Johnson et al. (2011a, 2012), we cross-validated this finding in Study 5.
2. We conducted similar tests using the variables measured at Time 2 and found equivalent results.

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Table 1
Summary of Prior Measures of CSR Perceptions

| Authors | Measure | Theory | Sample | Main Limitations |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>General attitude or opinion toward CSR (7)</i> | | | | |
| Groves & La Rocca (2011) | 13-item PRESOR scale developed by Singhapakdi et al. (1996) | Effectiveness view | Employees of organizations in South Carolina who were “followers” of pre-identified leaders (n = 458) | <ul style="list-style-type: none"> Measures a general attitude toward CSR rather than perceptions of CSR in relation to a given corporate context Correct level of reliability (.78) |
| Hunt, Kiecker, & Chonko (1990) | Individual agreement (1 to 7) with four behavioral items, such as “I often place my duty to society above my duty to my company” or “I sometimes place my duty to my company above my duty to society.” Individual agreement (1 to 7) with four attitudinal items, such as “The socially responsible manager must occasionally place the interests of society” or “Management’s only responsibility is to maximize the return to shareholders on their investment.” | Ad hoc view (Wood, Chonko, & Hunt, 1986) | Advertising agency executives (n = 330) | <ul style="list-style-type: none"> Measure of the extent to which executives hold beliefs supporting the importance of CSR and individual’s socially responsible attitudes; a high value indicates that the respondent is more socially responsible Low factor loadings of some items Use of ambiguous terms in the scale like “often”, “sometimes” |
| Jin & Drozdenko (2010) | <ul style="list-style-type: none"> 20 items related to social responsibility and community service 3 items for perceived social responsibility levels of organizations (e.g., “My organization encourages employees to participate in community service”) 9 items for perceived unethical behaviors of managers | Ad hoc Prior studies in business ethics | Members of a major national IT professional association (n = 335) | <ul style="list-style-type: none"> Mix of normative and descriptive dimensions No theoretical justification for the choice of items Very broad and general items Very short scale No information about psychometric properties Data collection in only one industry |
| Quazi & O’Brien (2000) | Two-dimensional clusters (25 items): <ul style="list-style-type: none"> span of corporate responsibility (wide to narrow) range of outcomes of social commitments of businesses (benefits vs. costs induced by CSR actions) | Ad hoc view Diverse works on CSR (e.g., Davis, 1973) | CEOs of food and textile manufacturers operating in Australia (Sydney) (n = 102) and Bangladesh (= 218) | <ul style="list-style-type: none"> Statements regarding CSR (importance, evaluation of role of state) without any measure of perceptions about what the company actually does Specific sectors (food and textile) Only CEOs’ opinions No report of the psychometric properties |
| Singhapakdi, Vitell, Rallapalli & Kraft (1996) | Measure of perceptions of the role of ethics and social responsibility in achieving long-term organizational effectiveness (PRESOR). The scale includes statements about the importance of ethics | Effectiveness view (Kraft & Jauch, 1992) five categories | Students from senior- and master’s-level evening classes at U.S. business schools | <ul style="list-style-type: none"> Convenience sample of students Low Cronbach’s alphas Inclusion of two antecedents to test predictive validity, but no test of consequences |

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| | and social responsibility relative to other measures of organizational effectiveness. Three dimensions: <ul style="list-style-type: none"> ▪ Social responsibility and profitability (4 items) ▪ Long-term gains (6 items) ▪ Short-term gains (3 items) | of effectiveness | (n = 153) | |
| Vlachos, Theotokis, & Panagopoulos (2010) | Attributions of motives for CSR activities organized in four categories: <ul style="list-style-type: none"> • Egoistic-driven attributions (2 items) • Values-driven attributions (5 items) • Stakeholder-driven attributions (4 items) • Strategic-driven attributions (4 items) | Attribution theory | Salespeople from a large, global <i>Fortune</i> 500 firm (n = 63) | <ul style="list-style-type: none"> ▪ Focus on the perceptions of motivations for CSR more than on CSR per se ▪ Not enough items for the first dimension ▪ Small sample but good reliability for three dimensions with more than two items (.80–.82) |
| Zahra & Latour (1987) | Opinions/views regarding CSR and areas for potential involvement (What a company should do) <ul style="list-style-type: none"> ▪ need for government regulation of business (18 items) ▪ obligations to internal and external publics (9 items) ▪ impact from materialistic greed by business and society (9 items) ▪ optimism concerning economic outlook and business social participation (12 items) ▪ importance of philanthropy (6 items) ▪ need for ecological policy (3 items) ▪ need for ethical standards (6 items) ▪ religious awareness (3 items) | Responsibilities-based view and prior studies of ethics and CSR | Undergraduate and graduate business students in the Southeastern region of the United States (n = 410) | <ul style="list-style-type: none"> ▪ No test for reliability of each dimension ▪ No test of convergent and discriminant validity between dimensions or between their scale and other scales of CSR ▪ Lack of theoretical foundations for the 8 dimensions ▪ Limited sample: only students, no actual employees |
| Perceptions of CSR (22) | | | | |
| Aupperle, Carroll & Hatfield (1984) | <ul style="list-style-type: none"> ▪ Economic responsibilities (20 items) ▪ Legal responsibilities (20 items) ▪ Ethical responsibilities (20 items) ▪ Discretionary responsibilities (20 items) | Responsibility-based view (Carroll, 1979) | CEOs listed in <i>Forbes</i> ' 1981 Annual Directory (n = 241) | <ul style="list-style-type: none"> ▪ Good psychometric properties (alpha > .80) ▪ Limited to the CEOs' perceptions of CSR ▪ No exact information about the final list of items for each dimension ▪ Forced-choice procedure |
| Boal & Peery (1985) | 120 forced-choice scales, including all possible combinations of the 16 basic decision outcomes derived from Zenisek (1979). Three dimensions identified: <ul style="list-style-type: none"> ▪ economic/market values vs. opposed to noneconomic/human values | Ad-hoc or mixed | Undergraduate management students at a large, Midwestern, U.S., urban university (n = 549) | <ul style="list-style-type: none"> ▪ Convenience sample of students ▪ Forced choice methodology ▪ Confused theoretical foundation that mixes normative and descriptive dimensions ▪ Confusion of perceptions of corporate outcomes and perceptions of corporate behaviors |

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| | <ul style="list-style-type: none"> ▪ ethics of non-maleficence vs. ethics of beneficence ▪ balancing of interest dimension: who benefits from the outcomes of decisions (consumer and employee interests close to each other) | | | |
| Brammer, Millington, & Rayton (2007) | Employees' perceptions of external CSR (philanthropy, community contributions, the way the company interacts with the physical environment, ethical stance toward consumers and other external stakeholders). Only one CSR item: "The company is a socially responsible member of the community" | Justice-based view | Employees of a large retail banking services firm in the United Kingdom (n = 4 712) | <ul style="list-style-type: none"> ▪ Only 1 item used to measure employees' perceptions of external CSR |
| Carmeli, Gilat, & Waldman (2007) | Perceived organizational performance (7 items). Two dimensions emerged : <ul style="list-style-type: none"> ▪ perceived social responsibility and development (4 items) ▪ perceived market and financial performance | Ad-hoc or mixed (perceived organizational prestige) | Employees and their direct managers in four companies from the electronics and media industry in Israel (n = 161) | <ul style="list-style-type: none"> ▪ Very short scale including only employee issues and product issues ▪ No theoretical justification for items chosen to measure CSR |
| Ford & McLaughlin (1984) | 15 items indicating the degree to which respondents believed that the nation's business community supported (five years ago, today, in five years) separate activities commonly associated with the practice of social responsibility | Issue-based view | Deans of collegiate business schools members of the AACSB (n = 203); CEOs randomly sampled (n = 116) | <ul style="list-style-type: none"> ▪ No theoretical justification provided for the choice of items ▪ No report of psychometric assessment ▪ No factor analysis, analysis item by item |
| Gavin & Maynard (1975) | 15-items questionnaires assessing social responsibility through two dimensions: <ul style="list-style-type: none"> ▪ concern for the environment ▪ equal work opportunity | Issue-based view | Management and non-management bank employees (n = 600) | <ul style="list-style-type: none"> ▪ Specific context (bank industry) and questionnaire tailored to one company context ▪ Choice of issues not informed by theory |
| Kim, Lee, Lee, & Kim (2010) | 3-item measure derived from a prior marketing study (Lichtenstein, Drumwright, & Braig, 2004) | Ad-hoc view based on practices | Employees from 3 Korean firms (n = 109) | <ul style="list-style-type: none"> ▪ General approach to CSR not informed by a theoretical perspective ▪ Good reliability (.88) |
| Hansen, Dunford, Boss, Boss, & Angermeier (2011) | 4-item tool rating participants' perceptions of their organization's performance in four CSR domains: community, diversity, workplace and employee issues, and the natural environment | Issue-based view | Employees from a U.S.-based healthcare organization (n = 1,116); employees of several U.S.-based healthcare organizations (n = 2,422) | <ul style="list-style-type: none"> ▪ Adaptation from Albinger and Freeman's (2000) study of CSR perceptions by prospect employees ▪ Good reliability of the scale in both studies (.82–.89) |
| Jones (2010) | 4-item tool capturing attitude toward a volunteering program (e.g., "The volunteerism program is a great benefit of working here") | Ad-hoc, focus on a CSR program | Employees from a US-based corporation (n = 120) | <ul style="list-style-type: none"> ▪ Restricted definition of CSR: only the attitudes toward one given volunteering programs are assessed |

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| Larson, Flaherty, Zablah, Brown, & Wiener (2008) | 2-item measure (e.g., “My [company name] customers who are aware of the [CSR campaign name] evaluate it very positively” | Ad-hoc, focus on a CSR program | Sales consultants from a large selling firm (n = 574) | <ul style="list-style-type: none"> ▪ Restrictive focus on the construed customer attitude toward a specific type of CSR program (cause-related marketing) ▪ Scale with only 2 items |
| Lin (2010) | <ul style="list-style-type: none"> ▪ Economic citizenship (4 items) ▪ Legal citizenship (4 items) ▪ Ethical citizenship (4 items) ▪ Discretionary citizenship (4 items) | Responsibility-based view (Maignan & Ferrell, 2000) | Employees from 12 large firms based in Taiwan n = 421) | <ul style="list-style-type: none"> ▪ Adaptation in Chinese language of the tool developed by Maignan and Ferrell (2000) ▪ Good reliability of the scales (.86–.90) |
| Lin, Lyau, Tsai, Chen, & Chiu (2010) | <ul style="list-style-type: none"> ▪ Legal citizenship (4 items) ▪ Ethical citizenship (4 items) ▪ Discretionary citizenship (4 items) | Responsibility-based view (Maignan & Ferrell, 2000) | Employees from 18 large firms based in Taiwan (n = 428) | <ul style="list-style-type: none"> ▪ Adaptation in Chinese language of the tool developed by Maignan and Ferrell (2000) ▪ Good reliability of the scales (.82–.89) |
| Maignan & Ferrell (2000) | <ul style="list-style-type: none"> ▪ Economic responsibilities (4 items) ▪ Legal responsibilities (4 items) ▪ Ethical responsibilities (5 items) ▪ Discretionary responsibilities (5 items) | Responsibility-based view (Carroll, 1979) | Marketing managers in France (n = 133) and the United States (n = 229) | <ul style="list-style-type: none"> ▪ Relatively strong methodologically (CFA, good reliability, convergent and discriminant validity) yet a lot of items deleted during the purification process ▪ Does not cover the whole span of stakeholders (customers, employees, community representatives) ▪ Sample of marketing executives only |
| Pedersen (2010) | Qualitative coding of open statements by managers, from which different categories emerge: respect for the environment; product issues (e.g., product provision, product quality, safety, innovation); customer/end user care; employee issues (e.g., well-being, development, health and safety); communities and society (e.g., community concerns, society’s well-being, education, donations); legal compliance; stakeholders/shareholders (e.g., shareholder concerns, stakeholder concerns) | Ad-hoc or mixed (practitioner-based) | Inductive coding of 949 statements from 1113 responses to a survey | <ul style="list-style-type: none"> ▪ Ad-hoc process of scale construction ▪ Operational view on CSR that narrows the spectrum of stakeholders to be considered ▪ Context dependency (leading CSR corporations from only one country) |
| Peterson & Jun (2009) | Perceptions of CSR assessed with: <ul style="list-style-type: none"> ▪ One global item ▪ 20 items measuring the degree to which they directed their businesses to assist in solving problems associated with various CSR issues | Issue-based view | Professors from U.S. colleges and universities (n = 100); entrepreneurs (n = 482) | <ul style="list-style-type: none"> ▪ Measure of expressed entrepreneur’s dedication to particular CSR issues ▪ Vision from the entrepreneur (more comparable to CEOs than typical employees) |
| Peterson (2004) | Applying Maignan and Ferrell (2000) to employees <ul style="list-style-type: none"> ▪ Economic responsibilities (4 items) ▪ Legal responsibilities (4 items) | Responsibility-based view (adapted from | Graduates of a business administration program (n = 278) | <ul style="list-style-type: none"> ▪ Psychometric properties of the measures not reported ▪ Information collected from alumni of a single university |

| | | | | |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <ul style="list-style-type: none"> ▪ Ethical responsibilities (5 items) ▪ Discretionary responsibilities (5 items) | Maignan & Ferrell, 2000) | | |
| Ruf, Muralidhar. & Paul (1998) | List of CSR dimensions derived from KLD: product/liabilities issues; employee relations; women/minority issues; environmental issues; community relations; nuclear power; military issues; South Africa issues | Issue-based view | Public affairs officers (n = 33); executives of non-profit organizations (n = 37); managerial accountants (n = 42) | <ul style="list-style-type: none"> ▪ Measure focused on outcomes rather than perceptions of corporate behaviors ▪ No theoretical justification for the CSR dimensions ▪ Context- and time-dependency: all issues are not relevant for all sectors and all countries ▪ Small sample size and time-consuming method |
| Rupp, Ganapathi, Aguilera, & Williams (2006) | Perceptions of CSR by employees structured along three dimensions: procedural, distributive, and interactional CSR | Justice-based view | No test (theory paper) | <ul style="list-style-type: none"> ▪ Strong theoretical foundation ▪ Not a stakeholder perspective, yet compatible and no scale developed |
| Sheth & Babiak (2010) | <ul style="list-style-type: none"> ▪ 15 items measuring the importance of Carroll's (1979) four CSR dimensions ▪ Views of CSR activities in professional sport (14 items related to sponsoring activities, charities, good causes) | Responsibility-based view (Carroll, 1979) | Team owners/top executives (presidents) and community-relations directors of U.S. teams in the NFL, NBA, NHL, and MLB (n = 335) | <ul style="list-style-type: none"> ▪ Mix of normative (what should be done) and descriptive (what is done) questions ▪ Very broad and general items ▪ Short scale ▪ No report of psychometric properties ▪ Context-dependency: items valid in a single industry |
| Stites & Michael (2011) | Measuring employee perceptions of CSP strengths: <ul style="list-style-type: none"> ▪ community-related CSP (8 items) ▪ environmentally-related CSP (8 items) Identification of factors similar to Waldman, Siegel and Javidan (2006) (strategic CSR vs. social CSR) | Issue-based view | Hourly production employees at three kitchen cabinet manufacturers (n = 136) | <ul style="list-style-type: none"> ▪ EFA and good Cronbach's alpha, yet no assessment of other psychometric properties ▪ Context-dependency (items very specific) ▪ Focused on two dimensions of CSR perceptions |
| Turker (2009b) | Stakeholder-based approach to CSR: <ul style="list-style-type: none"> ▪ CSR to society, natural environment, future generations, and nongovernmental organizations (social and non-social stakeholders, 7 items) ▪ CSR to employees (5 items) ▪ CSR to customers (3 items) ▪ CSR to government (2 items) | Stakeholder-based view | Business professionals in for-profit organizations in Turkey (n = 269) | <ul style="list-style-type: none"> ▪ Do not consider all stakeholder categories ▪ Sample bias: only young business professionals from one country and one industrial sector ▪ Deletion of a lot of items in the purification process ▪ Different number of factors identified in the pilot survey and final study ▪ No test for convergent, discriminant or predictive validity |
| Valentine & Fleishman (2008) | Perceived CSR measured with two items: <ul style="list-style-type: none"> ▪ "I work for a socially responsible organization that services the greater community" ▪ "My organization gives time, money, and other resources to SR causes" | Ad-hoc or mixed | Leaders in accounting, sales and marketing, and human resources (n = 313) | <ul style="list-style-type: none"> ▪ Specific sample: only leaders involved in data collection ▪ Very short and global scale of leaders' perceptions of their company CSR No stakeholder dimensions |

Table 2
Overview of Validation Studies

| Objectives | | Variables | Basic Findings |
|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Phase 1: Item Generation, Reduction, and Refinement | | | |
| Study 1: Theory and focus groups | -Item development -Content validity assessment | Corporate stakeholder responsibility (CStR) | Identification of six dimensions |
| Study 2: Quantitative pilot study | -Item refinement -Test of item reliability and dimensionality | 6 dimensions of CStR (preliminary version) Corporate citizenship | Five reliable dimensions of CStR + creation of five-item measure of supplier-oriented CSR |
| Phase 2 : Basic Psychometric Properties of the CStR Scale | | | |
| Study 3: Exploratory Factor Analysis (EFA) | -Test of the reliability and dimensionality of items -Keep a parsimonious set of items | 6 dimensions of CStR | Six reliable dimensions of CStR |
| Study 4: First- and second-order CFA | -Convergent and discriminant validity -Test of CStR as a superordinate, multidimensional construct | 6 dimensions of CStR | The six dimensions are distinct but not independent, due to the existence of a second-order construct |
| Phase 3: Convergent, Discriminant, and Incremental Validity of the Second-Order CStR Construct | | | |
| Study 5: Convergent and discriminant validity of the second-order CStR construct | -Cross-validate the multidimensional factor structure of the CStR construct -Convergent and discriminant validity assessment of second-order CStR construct | 6 dimensions of CStR Overall organizational justice Ethical climate Negative affectivity | Convergent validity: The second-order CStR construct relates positively to organizational justice and ethical climate perceptions -Discriminant validity: The second-order CStR construct relates weakly to negative affectivity |
| Study 6: Incremental validity of second-order CStR construct | Incremental validity test | 6 dimensions of CStR Overall organizational justice Job satisfaction Organizational identification Organizational pride | The CStR construct accounts for unique variance in organizational pride and organizational identification, beyond organizational justice, ethical climate, and existing measures of employees' CSR perceptions |
| Phase 4 : Criterion-Related Validity of the Second-Order CStR Construct | | | |
| Study 7: Criterion-related validity of higher-order CStR construct | Criterion validity assessment | 6 dimensions of CStR Overall organizational justice Ethical climate Affective organizational commitment Gender, age, tenure | Support for the criterion-related validity of the higher-order CStR construct |

Table 3
Exploratory Factor Analysis: Six-Factor Solution (Study 3)

| Factors and items | F1 | F2 | F3 | F4 | F5 | F6 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|----|----|----|
| F1: Local community-oriented CSR | | | | | | |
| Our company invests in humanitarian projects in poor countries. | .80 | | | | | |
| Our company provides financial support for humanitarian causes and charities. | .77 | | | | | |
| Our company contributes to improving the well-being of populations in the areas where it operates by providing help for schools, sporting events, etc. | .73 | | | | | |
| Our company invests in the health of populations of developing countries (e.g., vaccination, fight against AIDS). | .69 | | | | | |
| Our company helps NGOs and similar associations such as UNICEF, the Red Cross, and emergency medical services for the poor. | .65 | | | | | |
| Our company gives financial assistance to the poor and deprived in the areas where it operates. | .62 | | | | | |
| Our company assists populations and local residents in case of natural disasters and/or accidents. | .60 | | | | | |
| F2: Natural environment-oriented CSR | | | | | | |
| Our company takes action to reduce pollution related to its activities (e.g., choice of materials, eco-design, and dematerialization). | | .75 | | | | |
| Our company contributes toward saving resources and energy (e.g., recycling, waste management). | | .72 | | | | |
| Our company makes investments to improve the ecological quality of its products and services. | | .68 | | | | |
| Our company respects and promotes the protection of biodiversity (i.e., the variety and diversity of species). | | .66 | | | | |
| Our company measures the impact of its activities on the natural environment (e.g., carbon audit, reduction of greenhouse gas emissions, global warming). | | .65 | | | | |
| Our company invests in clean technologies and renewable energies. | | .64 | | | | |
| Our company encourages its members to adopt eco-friendly behavior (sort trash, save water and electricity) to protect the natural environment. | | .61 | | | | |
| F3: Employee-oriented CSR | | | | | | |
| Our company implements policies that improve the well-being of its employees at work. | | | .82 | | | |
| Our company promotes the safety and health of its employees. | | | .69 | | | |

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Our company avoids all forms of discrimination (age, sex, handicap, ethnic or religious origin) in its recruitment and promotion policies. | .68 |
| Our company supports equal opportunities at work (e.g., gender equality policies). | .59 |
| Our company encourages employees' diversity in the workplace. | .57 |
| Our company helps its employees in case of hardship (e.g., medical care, social assistance). | .55 |
| Our company supports its employees' work and life balance (e.g., flextime, part-time work, flexible working arrangements). | .55 |

F4: Supplier-oriented CSR

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Our company endeavors to ensure that all its suppliers (and subcontractors), wherever they may be, respect and apply current labor laws. | .77 |
| Our company makes sure that its suppliers (and subcontractors) respect justice rules in their own workplaces. | .75 |
| Our company cares that labor laws are applied by all its suppliers (and subcontractors) wherever they may be. | .74 |
| Our company would not continue to deal with a supplier (or subcontractor) who failed to respect labor laws. | .73 |
| Our company helps its suppliers (and subcontractors) to improve the working conditions of their own workers (e.g. safe working environment, etc.). | .65 |

F5: Customer-oriented CSR

| | |
|---------------------------------------------------------------------------------------------|-----|
| Our company checks the quality of goods and/or services provided to customers. | .83 |
| Our company is helpful to customers and advises them about its products and/or services. | .76 |
| Our company respects its commitments to customers. | .74 |
| Our company invests in innovations which are to the advantage of customers. | .71 |
| Our company ensures that its products and/or services are accessible for all its customers. | .69 |

F6: Shareholder-oriented CSR

| | |
|------------------------------------------------------------------------------------------------------------------|-----|
| Our company respects the financial interests of all its shareholders. | .79 |
| Our company ensures that communication with shareholders is transparent and accurate. | .77 |
| Our company takes action to ensure that shareholders' investments are profitable and perennial in the long-term. | .76 |
| Our company makes sure that shareholders exert effective influence over strategic decisions. | .75 |

| | | | | | | |
|------------------------------------------------|-------|------|------|------|------|------|
| <i>Eigenvalues</i> | 3.61 | 3.20 | 3.17 | 2.88 | 2.77 | 2.49 |
| <i>Total variance explained by each factor</i> | 10.31 | 9.15 | 9.06 | 8.22 | 7.93 | 7.10 |
| <i>Cronbach's alpha (α)</i> | .86 | .83 | .82 | .84 | .86 | .85 |

Note. N = 261 (Study 3). All the factor loadings are significant at $p < .001$. Items sorted by their loadings on each factor.

Table 4
Study 4: Statistics, Covariance Estimates, and Confirmatory Factor Analysis Results for the Test of Convergent and Discriminant Validity of CStR Dimensions

| Statistics and Covariance Estimates | | | | | | | | | | | | | |
|----------------------------------------------|----------------|-----------|----------------------|---------------------|-----|-------|---------|-------|-------|-------|-------|-------|---|
| | <i>M</i> | <i>SD</i> | α | AVE (ρ_{vc}) | ASV | SO.FL | R_m^2 | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. Natural environment-oriented CSR | 4.07 | .58 | .86 | .51 | .29 | .75 | .56 | - | | | | | |
| 2. Employee-related CSR | 3.81 | .63 | .84 | .49 | .35 | .84 | .71 | .21** | - | | | | |
| 3. Local community-oriented CSR | 3.28 | .76 | .91 | .61 | .24 | .69 | .45 | .21** | .28** | - | | | |
| 4. Supplier-oriented CSR | 3.51 | .72 | .87 | .54 | .16 | .51 | .25 | .13** | .17** | .21** | - | | |
| 5. Customer-oriented CSR | 3.75 | .60 | .84 | .54 | .33 | .82 | .66 | .19** | .23** | .20** | .13** | - | |
| 6. Shareholder-oriented CSR | 3.81 | .65 | .85 | .60 | .27 | .73 | .53 | .15** | .24** | .17** | .11** | .19** | - |
| <i>Higher-order CStR construct</i> | | | | | | | | | | | | | |
| AVE (ρ_{vc}) | | | | | | | .53 | | | | | | |
| CLVR | | | | | | | .87 | | | | | | |
| Confirmatory Factor Analysis Results | | | | | | | | | | | | | |
| | χ^2 [df.] | | $\Delta\chi^2$ [df.] | | CFI | | SRMR | | RMSEA | | | | |
| Proposed six-factor, first-order CStR model | 879.86 [540] | | - | | .95 | | .049 | | .038 | | | | |
| Proposed six-factor, second-order CStR model | 900.31 [549] | | 20.45* [9] | | .95 | | .052 | | .039 | | | | |
| Alternative one-factor CStR model | 2941.76 [555] | | 2061.90** [15] | | .66 | | .096 | | .100 | | | | |

Note. N = 426 (Study 4). M = Mean; SD = Standard Deviation; α = Cronbach alpha reliability; AVE (ρ_{vc}) = Average Variance Extracted; ASV = Average Shared Squared Variance; SO.FL = Second-order Factor Loading; R_m^2 = Multivariate coefficient of determination; CLVR = Composite Latent Variable Reliability. χ^2 [df.] = Chi-square and degrees of freedom; CFI = Comparative Fit Index; SRMR = Standardized Root Mean Square Residual; RMSEA = Root-Mean-Square Error of Approximation.

* $p < .05$, ** $p < .01$ (two-tailed tests).

Table 5

Study 5: Confirmatory Factor Analysis Results for the Test of the Distinctiveness of CStR Dimensions

| Model | χ^2 [df.] | $\Delta\chi^2$ [df.] | CFI | SRMR | RMSEA |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------|-----|------|-------|
| Proposed six-factor CStR model | 1969.56 [537] | - | .93 | .053 | .049 |
| <i>Alternative five-factor CStR models</i> | | | | | |
| A model merging employee-, and environment- oriented CSR | 2928.97 [542] | 959.4**[5] | .87 | .062 | .063 |
| A model merging employee-, and supplier- oriented CSR | 3264.68 [542] | 1295.1**[5] | .85 | .071 | .067 |
| A model merging employee-, and shareholder- oriented CSR | 3265.18 [542] | 1295.6**[5] | .85 | .083 | .067 |
| A model merging employee-, and community- oriented CSR | 3267.82 [542] | 1298.3**[5] | .85 | .066 | .067 |
| A model merging employee-, and customer- oriented CSR | 3919.91 [542] | 1950.3**[5] | .82 | .081 | .075 |
| A model merging supplier-, and customer- oriented CSR | 2457.68 [542] | 488.1**[5] | .90 | .061 | .056 |
| A model merging supplier-, and shareholder- oriented CSR | 3139.58 [542] | 1170.0**[5] | .86 | .073 | .066 |
| A model merging supplier-, and community- oriented CSR | 3433.76 [542] | 1464.2**[5] | .85 | .069 | .069 |
| A model merging supplier-, and environment- oriented CSR | 3637.45 [542] | 1669.9**[5] | .84 | .078 | .072 |
| A model merging environment-, and shareholder- oriented CSR | 3259.94 [542] | 1290.3**[5] | .86 | .081 | .067 |
| A model merging environment-, and community- oriented CSR | 3297.59 [542] | 1328.0**[5] | .86 | .062 | .068 |
| A model merging environment-, and customer- oriented CSR | 3891.40 [542] | 1921.8**[5] | .82 | .093 | .075 |
| A model merging community-, and customer- oriented CSR | 3709.53 [542] | 1739.9**[5] | .83 | .082 | .073 |
| A model merging community-, and shareholder- oriented CSR | 3221.79 [542] | 1252.2**[5] | .86 | .077 | .067 |
| A model merging customer-, and shareholder- oriented CSR | 2981.88 [542] | 1012.3**[5] | .87 | .069 | .064 |
| <i>Alternative two-factor CStR model</i> | | | | | |
| A model merging employee-, and shareholder- oriented CSR (<i>internal stakeholders</i>), and merging environment-, community-, supplier-, and customer- oriented CSR (<i>external stakeholders</i>) | 6938.22 [551] | 4968.7**[14] | .66 | .105 | .102 |
| <i>Alternative one-factor CStR model</i> | 7696.69 [552] | 5727.1**[15] | .62 | .106 | .108 |

Note. N = 1,109 (Study 5). χ^2 [df.] = Chi-square and degrees of freedom; CFI = Comparative Fit Index; SRMR = Standardized Root Mean Square Residual; RMSEA = Root-Mean-Square Error of Approximation.

* $p < .05$, ** $p < .01$ (two-tailed tests).

Table 6
Study 5: Correlations and Confirmatory Factor Analysis for the Test of Convergent and Discriminant Validity of the Higher-Order CStR Construct

| <i>Correlations</i> | | | | | |
|---------------------------------------------------------------------------------------------------------|----------------|----------------------|-------|------|-------|
| | 1 | 2 | 3 | 4 | |
| 1. Overall organizational justice | - | | | | |
| 2. Ethical climate | .54** | - | | | |
| 3. Negative affectivity | .11** | .05 | - | | |
| 4. Higher-Order CStR Construct | .51** | .40** | .12** | - | |
| <i>Second-order Confirmatory Factor Analysis Results</i> | | | | | |
| | χ^2 [df.] | $\Delta\chi^2$ [df.] | CFI | SRMR | RMSEA |
| <i>Discriminant two-factor model:</i> Higher-order CStR construct and overall organizational justice | 3048.21 | - | .90 | .072 | .054 |
| <i>Unitary one-factor model:</i> Merging higher-order CStR construct and overall organizational justice | 3338.00 [727] | 289.79** [2] | .88 | .091 | .058 |
| <i>Discriminant two-factor model:</i> Higher-order CStR construct and ethical climate | 2904.53 [725] | - | .91 | .073 | .051 |
| <i>Unitary one-factor model:</i> Merging higher-order CStR construct and ethical climate | 3317.44 [727] | 412.91** [2] | .88 | .087 | .058 |
| <i>Discriminant two-factor model:</i> Higher-order CStR construct and negative affectivity | 2884.32 [725] | - | .91 | .069 | .052 |
| <i>Unitary one-factor model:</i> Merging higher-order CStR construct and negative affectivity | 4176.82 [727] | 1292.50** [2] | .84 | .089 | .065 |

Note. N = 1,109 (Study 5). χ^2 [df.] = Chi-square and degrees of freedom; CFI = Comparative Fit Index; SRMR = Standardized Root Mean Square Residual; RMSEA = Root-Mean-Square Error of Approximation.

Statistics in bold represent tests of convergent and discriminant validity hypotheses.

* $p < .05$, ** $p < .01$ (two-tailed tests).

Table 7

Study 6: Descriptive Statistics and Correlations for the Test of Incremental Validity

| Variables | <i>M</i> | <i>SD</i> | <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> | <i>9</i> | <i>10</i> | <i>11</i> | <i>12</i> |
|---------------------------------------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|
| 1. Overall organizational justice | 3.77 | .77 | (.95) | | | | | | | | | | | |
| 2. Overall perceived CSR | 3.72 | .78 | .36** | (.89) | | | | | | | | | | |
| 3. Perceived CStR (Higher-order construct) ^a | - | - | - | - | - | | | | | | | | | |
| - 4. Natural environment-oriented CSR | 3.92 | .62 | .29** | .31** | - | (.88) | | | | | | | | |
| - 5. Employee-related CSR | 3.43 | .67 | .38** | .62** | - | .24** | (.84) | | | | | | | |
| - 6. Local community-oriented CSR | 3.21 | .75 | .39** | .33** | - | .47** | .37** | (.90) | | | | | | |
| - 7. Supplier-oriented CSR | 3.49 | .68 | .13 | .54** | - | .23** | .55** | .29** | (.89) | | | | | |
| - 8. Customer-oriented CSR | 3.71 | .65 | .44** | .32** | - | .57** | .24** | .48** | .25** | (.86) | | | | |
| - 9. Shareholder-oriented CSR | 3.84 | .66 | .28** | .55** | - | .13 | .56** | .24** | .43** | .19** | (.85) | | | |
| 10. Organizational pride | 3.96 | .90 | .45** | .27** | - | .42** | .17* | .28** | .13 | .44** | .17* | (.94) | | |
| 11. Organizational identification | 3.81 | .79 | .33** | .16* | - | .32** | .12 | .24** | .02 | .37** | .05 | .74** | (.88) | |
| 12. Job satisfaction | 3.87 | .92 | .58** | .17* | - | .26** | .18** | .19** | .04 | .36** | .18** | .59** | .46** | (.92) |

Note. *N* = 206 (Study 6). Alpha reliabilities coefficients are shown on the diagonal in parentheses. *a.* Correlations were computed between the six dimensions of the higher-order perceived CStR construct and the other variables of the model.

p* < .05; *p* < .01 (two-tailed tests).

Table 8

Study 6: Structural Equation Modeling Results for Incremental Validity of the Higher-Order CStR Construct

| | Model 1a | | | Model 1b | | | Model 2a | | | Model 2b | | |
|--------------------------------|-------------------------------------------|-----------------|-----------------|----------------|---------|---------|------------------------------------------|---------------|---------------|----------------|---------|---------|
| | Pride | OI ^c | JS ^d | Pride | OI | JS | Pride | OI | JS | Pride | OI | JS |
| | β | β | β | β | β | β | β | β | β | β | β | β |
| Overall organizational justice | .28** | .21** | .58** | .48** | .41** | .61** | | | | | | |
| Overall perceived CSR | | | | | | | -.02 | -.07 | -.09 | .32** | .25** | .18** |
| Higher-order CStR construct | .37** | .35** | .06 | 0 | 0 | 0 | .53** | .51** | .42** | 0 | 0 | 0 |
| R^2 | .329** | .255** | .385** | .238** | .168** | .384** | .272** | .221** | .141** | .101** | .064* | .032 |
| ΔR^2 | .091** | .087** | .001 | | | | .171** | .157** | .109** | | | |
| χ^2 [df.] | 2100.93 [1352] | | | 2119.58 [1355] | | | 1860.39 [1199] | | | 1885.89 [1202] | | |
| $\Delta\chi^2$ | 18.65 [3], $p < .01$ | | | | | | 25.5 [3], $p < .01$ | | | | | |

Note. $N = 206$ (Study 6). *c.* OI = Organizational identification; *d.* JS = Job satisfaction.

Statistics in bold represent tests of incremental validity hypotheses.

Table 8 reports standardized beta coefficients; the change in R^2 (ΔR^2) and the change in χ^2 ($\Delta\chi^2$) for Model 1a and Model 2a are in comparison to the R^2 for respectively Model 1b and Model 2b; *df.* Degrees of freedom.

* $p < .05$; ** $p < .01$ (two-tailed tests).

Table 9

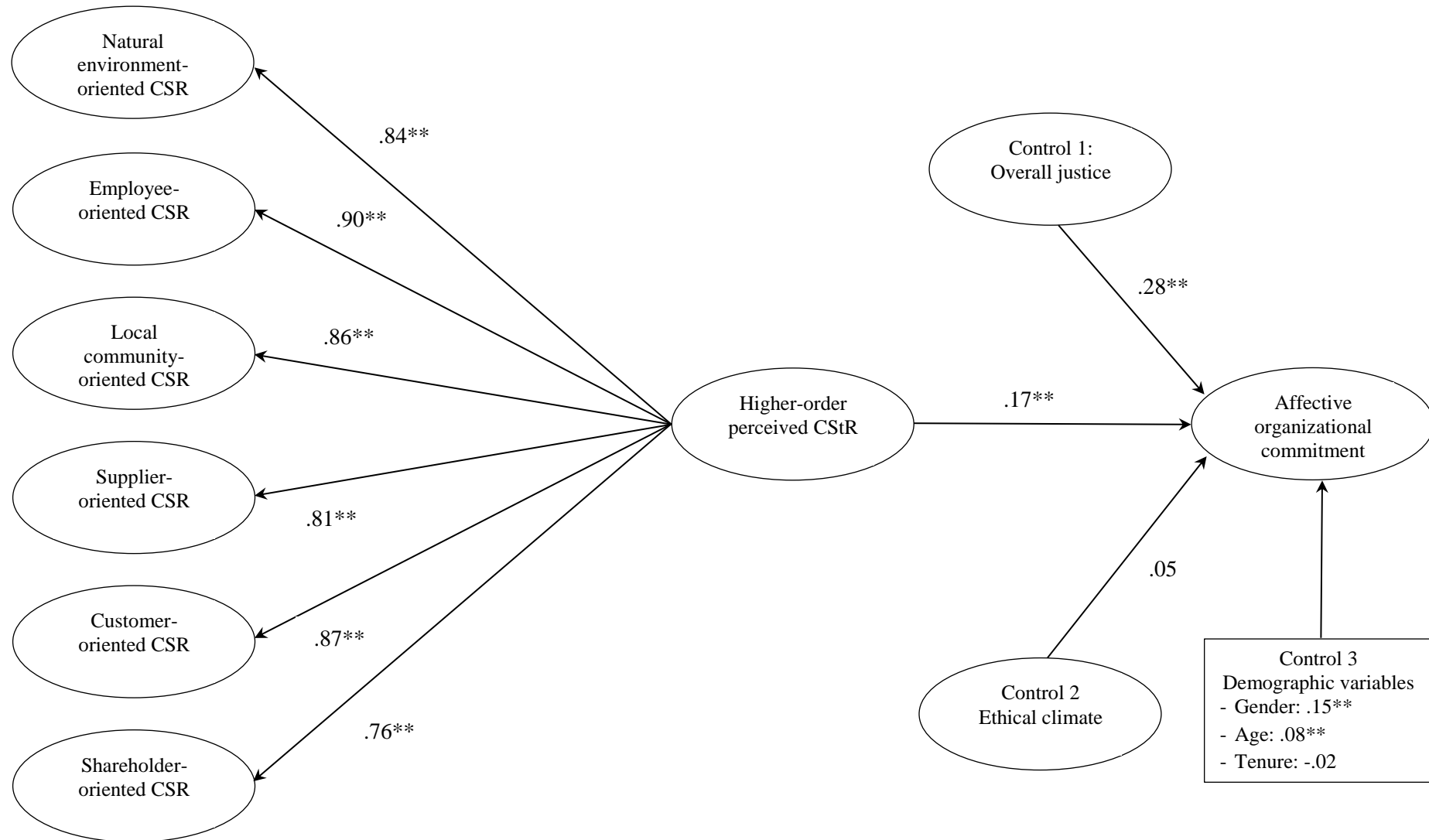
Study 7: Descriptive Statistics and Correlations for the Test of Criterion-Related Validity

| Variables | <i>M</i> | <i>SD</i> | <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> | <i>9</i> | <i>10</i> | <i>11</i> | <i>12</i> | <i>13</i> |
|---------------------------------------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|
| 1. Gender ^a | - | - | - | | | | | | | | | | | | |
| 2. Age ^b | - | - | -.14** | - | | | | | | | | | | | |
| 3. Organizational tenure ^c | - | - | -.13** | .72** | - | | | | | | | | | | |
| 4. Overall organizational justice | 4.26 | 1.05 | -.02 | -.02 | -.07* | (.91) | | | | | | | | | |
| 5. Ethical climate | 4.30 | 1.01 | -.03 | .08** | .02 | .56** | (.88) | | | | | | | | |
| 6. Perceived CStR (Higher-order construct) ^d | - | - | - | - | - | - | - | | | | | | | | |
| - 7. Natural environment-oriented CSR | 4.20 | .91 | .02 | .10** | .06** | .51** | .55** | - | (.89) | | | | | | |
| - 8. Employee-related CSR | 4.44 | .92 | -.07** | .01 | -.03 | .69** | .56** | - | .65** | (.85) | | | | | |
| - 9. Local community-oriented CSR | 4.55 | .93 | .08** | .04 | .03 | .50** | .49** | - | .63** | .62** | (.92) | | | | |
| - 10. Supplier-oriented CSR | 4.31 | 1.06 | .03 | .04 | .03 | .51** | .55** | - | .61** | .63** | .67** | (.88) | | | |
| - 11. Customer-oriented CSR | 4.70 | .79 | .00 | .01 | .02 | .50** | .48** | - | .63** | .63** | .66** | .61** | (.86) | | |
| - 12. Shareholder-oriented CSR | 4.68 | .88 | -.03 | .04 | .05 | .40** | .39** | - | .46** | .47** | .49** | .42** | .64** | (.80) | |
| 13. Affective organizational commitment | 3.72 | .79 | -.09** | .14** | .10** | .42** | .33** | - | .38** | .37** | .31** | .32** | .30** | .23** | (.87) |

Note. *N* = 1.770 (Study 7). Alpha reliabilities coefficients are shown on the diagonal in parentheses. *a.* Gender is coded “male” = 1 and “female” = 2. *b.* Age is coded [< 20 years] = 1, [21 to 30 years] = 2, [31 to 40 years] = 3, [41 to 50 years] = 4, [51 to 60 years] = 5, [> 61 years] = 6. *c.* organizational tenure is coded [< 2 years] = 1, [2 to 5 years] = 2, [5 to 10 years] = 3, [10 to 15 years] = 4, [> 15 years] = 5. *d.* Correlations were computed between the six dimensions of the higher-order perceived CStR construct and the other variables of the model.

p* < .05; *p* < .01 (two-tailed tests).

Figure 1. Study 7: Criterion-related Validity - Structural Equation Model for Perceived CStR and Affective Commitment



Note. Each of the estimated standardized path coefficients is significant at the $p < .01$ level (**).

ONLINE APPENDIX A: Summary of Prior Measures of CSR Perceptions

| Authors | Measure | Theory | Sample ^a | Main Characteristics and Limitations |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>General attitude or opinion toward CSR (7)</i> | | | | |
| Groves & LaRocca (2011) | <ul style="list-style-type: none"> 13-item PRESOR scale developed by Singhapakdi, Vitell, Rallapalli and Kraft (1996) | Effectiveness view | Employees of organizations in South Carolina who were “followers” of pre-identified leaders (n = 458 employees and 122 team leaders) | <ul style="list-style-type: none"> Measures a general attitude toward CSR rather than perceptions of CSR in relation to a given corporate context Good Cronbach’s alpha value (.78) |
| Hunt, Kiecker, & Chonko (1990) | <ul style="list-style-type: none"> Individual agreement (1 to 7) with four behavioral items, such as “I often place my duty to society above my duty to my company” or “I sometimes place my duty to my company above my duty to society.” Individual agreement (1 to 7) with four attitudinal items, such as “The socially responsible manager must occasionally place the interests of society” or “Management’s only responsibility is to maximize the return to shareholders on their investment.” | Ad hoc view (Wood, Chonko, & Hunt, 1986) | Advertising agency executives (n = 330) | <ul style="list-style-type: none"> Measure of the extent to which executives hold beliefs supporting the importance of CSR and individuals’ socially responsible attitudes; a high value indicates that the respondent is more socially responsible Low factor loadings of some items Use of ambiguous terms in the scale like “often” and “sometimes” |
| Jin & Drozdenko (2010) | <ul style="list-style-type: none"> 20 items related to social responsibility and community service 3 items for perceived social responsibility levels of organizations (e.g., “My organization encourages employees to participate in community service”) 9 items for perceived unethical behaviors of managers | Ad hoc Prior studies in business ethics | Members of a major national IT professional association (n = 335) | <ul style="list-style-type: none"> Mix of normative and descriptive dimensions No theoretical justification for the choice of items Broad and general items Short scale No information about psychometric properties Data collection in only one industry |
| Quazi & O’Brien (2000) | <p>Two-dimensional clusters (25 items):</p> <ul style="list-style-type: none"> Span of corporate responsibility (wide to narrow) Range of outcomes of social commitments of businesses (benefits vs. costs induced by CSR actions) | Ad hoc view Diverse works on CSR (e.g., Davis, 1973) | CEOs of food and textile manufacturers operating in Australia (Sydney) (n = 102) and Bangladesh (n = 218) | <ul style="list-style-type: none"> Statements regarding CSR (importance, evaluation of role of state) without any measure of perceptions about what the company actually does Specific sectors (food and textile) Only CEOs’ opinions No report of the psychometric properties |
| Singhapakdi, Vitell, Rallapalli, & Kraft (1996) | <p>Measure of perceptions of the role of ethics and social responsibility in achieving long-term organizational effectiveness (PRESOR). The scale includes statements about the importance of ethics and social responsibility relative to other measures of organizational effectiveness. Three dimensions:</p> <ul style="list-style-type: none"> Social responsibility and profitability (4 items) | Effectiveness view (Kraft & Jauch, 1992) five categories of effectiveness | Students from senior- and master’s-level evening classes at U.S. business schools (n = 153) | <ul style="list-style-type: none"> Convenience sample of students Low Cronbach’s alphas Inclusion of two antecedents to test predictive validity, but no test of consequences |

| | | | | |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <ul style="list-style-type: none"> ▪ Long-term gains (6 items) ▪ Short-term gains (3 items) | | | |
| Vlachos, Theotokis, & Panagopoulos (2010) | <p>Attributions of motives for CSR activities organized in four categories:</p> <ul style="list-style-type: none"> ▪ Egoistic-driven attributions (2 items) ▪ Values-driven attributions (5 items) ▪ Stakeholder-driven attributions (4 items) ▪ Strategic-driven attributions (4 items) | Attribution theory | Salespeople from a large, global <i>Fortune</i> 500 firm (n = 63) | <ul style="list-style-type: none"> ▪ Focus on the perceptions of motivations for CSR more than on CSR practices ▪ Not enough items for the first dimension ▪ Small sample but good Cronbach's alpha values for three dimensions with more than two items (.80–.82) |
| Zahra & Latour (1987) | <p>Opinions/views regarding CSR and areas for potential involvement (What a company should do)</p> <ul style="list-style-type: none"> ▪ Need for government regulation of business (18 items) ▪ Obligations to internal and external publics (9 items) ▪ Impact from materialistic greed by business and society (9 items) ▪ Optimism concerning economic outlook and business social participation (12 items) ▪ Importance of philanthropy (6 items) ▪ Need for ecological policy (3 items) ▪ Need for ethical standards (6 items) ▪ Religious awareness (3 items) | Responsibilities-based view and prior studies of ethics and CSR | Undergraduate and graduate business students in the Southeastern region of the United States (n = 410) | <ul style="list-style-type: none"> ▪ No test for reliability of each dimension ▪ No test of convergent and discriminant validity between dimensions or between their scale and other scales of CSR ▪ Lack of theoretical foundations for the 8 dimensions ▪ Limited sample: only students, no actual employees |
| Perceptions of CSR (24) | | | | |
| Aupperle, Carroll, & Hatfield (1985) | <ul style="list-style-type: none"> ▪ Economic responsibilities (20 items) ▪ Legal responsibilities (20 items) ▪ Ethical responsibilities (20 items) ▪ Discretionary responsibilities (20 items) | Responsibility-based view (Carroll, 1979) | CEOs listed in <i>Forbes'</i> 1981 Annual Directory (n = 241) | <ul style="list-style-type: none"> ▪ Good psychometric properties (alpha > .80) ▪ Limited to the CEOs' perceptions of CSR ▪ No exact information about the final list of items for each dimension ▪ Forced-choice procedure |
| Boal & Peery (1985) | <p>120 forced-choice scales, including all possible combinations of the 16 basic decision outcomes derived from Zenisek (1979). Three dimensions identified:</p> <ul style="list-style-type: none"> ▪ Economic/market values vs. opposed to noneconomic/human values ▪ Ethics of non-maleficence vs. ethics of beneficence ▪ Balancing of interest dimension: who benefits from the outcomes of decisions (consumer and employee interests close to each other) | Ad-hoc or mixed | Undergraduate management students at a large, Midwestern, U.S., urban university (n = 549) | <ul style="list-style-type: none"> ▪ Convenience sample of students ▪ Forced choice methodology ▪ Confounded theoretical foundation that mixed normative and descriptive CSR dimensions |
| Brammer, Millington, & Rayton (2007) | <ul style="list-style-type: none"> ▪ Employees' perceptions of external CSR (philanthropy, community contributions, the way the company interacts with the physical | Justice-based view | Employees of a large retail banking services firm in the United Kingdom (n = 4 712) | <ul style="list-style-type: none"> ▪ Only 1 item used to measure employees' perceptions of external CSR |

| | environment, ethical stance toward consumers and other external stakeholders). Only one CSR item: “The company is a socially responsible member of the community” | usable responses) | | |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Carmeli, Gilat, & Waldman (2007) | Perceived organizational performance (7 items). Two dimensions emerged : ▪ Perceived social responsibility and development (4 items) ▪ Perceived market and financial performance | Ad-hoc or mixed (perceived organizational prestige) | Employees and their direct managers in four companies from the electronics and media industry in Israel (n = 161) | ▪ Short scale including only employee issues and product issues ▪ No theoretical justification for items chosen to measure CSR |
| Farooq, Payaud, Merunka, & Valette-Florence (2014) | Stakeholder-based approach to CSR (inspired by Turker, 2009 and Maignan and Ferrell, 2000): ▪ CSR to social and non-social stakeholders (6 items) ▪ CSR to consumers (4 items) ▪ CSR to employees (6 items) | Stakeholder-based view | Employees of companies manufacturing consumer goods in Pakistan (n=378) | ▪ Do not consider all stakeholder categories ▪ Sample bias: only professionals from one country and one industrial sector ▪ The theory-based CFA did not produce good fit with the data and a re-specification of the model was required (the factor “CSR to social and non-social stakeholders” was divided into two factors: CSR for the community and CSR for the environment) |
| Ford & McLaughlin (1984) | ▪ 15 items indicating the degree to which respondents believed that the nation’s business community supported (five years ago, today, in five years) separate activities commonly associated with the practice of social responsibility | Issue-based view | Deans of collegiate business schools members of the AACSB (n = 203); CEOs randomly sampled (n = 116) | ▪ No theoretical justification provided for the choice of items ▪ No report of psychometric assessment ▪ No factor analysis, analysis item by item |
| Gavin & Maynard (1975) | 15-items questionnaires assessing social responsibility through two dimensions: ▪ Concern for the environment ▪ Equal work opportunity | Issue-based view | Management and non-management bank employees (n = 660) | ▪ Specific context (bank industry) and questionnaire tailored to one company context ▪ Choice of issues not informed by theory |
| Hansen, Dunford, Boss, Boss, & Angermeier (2011) | 4-item tool rating participants’ perceptions of their organization’s performance in four CSR domains: ▪ Community, ▪ Diversity, ▪ Workplace and employee issues, ▪ The natural environment. | Issue-based view | Employees from a U.S.-based healthcare organization (n = 1116); employees of several U.S.-based healthcare organizations (n = 2,422) | ▪ Adaptation from Albinger and Freeman’s (2000) study of CSR perceptions by prospect employees ▪ Good reliability of the scale in both studies (.82–.89) |
| Jones (2010) | ▪ 4-item tool capturing attitude toward a volunteering program (e.g., “The volunteerism program is a great benefit of working here”) | Ad-hoc, focus on a CSR program | Employees from a US-based corporation (n = 162) | ▪ Focus on attitudes toward one given volunteering program |
| Kim, Lee, Lee, & Kim (2010) | ▪ 3-item measure derived from a prior marketing study (Lichtenstein, Drumwright, & Braig, 2004) | Ad-hoc view based on practices | Employees from 3 Korean firms (n = 109) | ▪ General approach to CSR not informed by a theoretical perspective ▪ Good reliability (.88) |
| Larson, Flaherty, Zablah, | ▪ 2-item measure (e.g., “My [company name] | Ad-hoc, focus | Sales consultants from a large | ▪ Restrictive focus on the construed customer attitude |

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|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Brown, & Wiener (2008) | customers who are aware of the [CSR campaign name] evaluate it very positively” | on a CSR program | selling firm (n = 574) | toward a specific type of CSR program (cause-related marketing) ▪ Scale with only 2 items |
| Lin (2010) | <ul style="list-style-type: none"> ▪ Economic citizenship (4 items) ▪ Legal citizenship (4 items) ▪ Ethical citizenship (4 items) ▪ Discretionary citizenship (4 items) | Responsibility-based view (Maignan & Ferrell, 2000) | Employees from 12 large firms based in Taiwan n = 428) | <ul style="list-style-type: none"> ▪ Adaptation in Chinese language of the tool developed by Maignan and Ferrell (2000) ▪ Good Cronbach’s alpha values of the scales (.86–.90) |
| Lin, Lyau, Tsai, Chen, & Chiu (2010) | <ul style="list-style-type: none"> ▪ Legal citizenship (4 items) ▪ Ethical citizenship (4 items) ▪ Discretionary citizenship (4 items) | Responsibility-based view (Maignan & Ferrell, 2000) | Employees from 18 large firms based in Taiwan (n = 421) | <ul style="list-style-type: none"> ▪ Adaptation in Chinese language of the tool developed by Maignan and Ferrell (2000) ▪ Good reliability of the scales (.82–.89) |
| Maignan & Ferrell (2000) | <ul style="list-style-type: none"> ▪ Economic responsibilities (4 items) ▪ Legal responsibilities (4 items) ▪ Ethical responsibilities (5 items) ▪ Discretionary responsibilities (5 items) | Responsibility-based view (Carroll, 1979) | Marketing managers in France (n = 133) and the United States (n = 229) | <ul style="list-style-type: none"> ▪ Relatively strong methodologically (CFA, good reliability, convergent and discriminant validity) yet a lot of items deleted during the purification process ▪ Does not cover the whole span of stakeholders (customers, employees, community representatives) ▪ Sample of marketing executives only |
| Pedersen (2010) | <p>Qualitative coding of open statements by managers, from which different categories emerge:</p> <ul style="list-style-type: none"> ▪ Respect for the environment; ▪ Product issues (e.g., product provision, product quality, safety, innovation); ▪ Customer/end user care; ▪ Employee issues (e.g., well-being, development, health and safety); ▪ Communities and society (e.g., community concerns, society’s well-being, education, donations); ▪ Legal compliance; ▪ Stakeholders/shareholders (e.g., shareholder concerns, stakeholder concerns) | Ad-hoc or mixed (practitioner-based) | Inductive coding of 949 statements from 1113 responses to a survey | <ul style="list-style-type: none"> ▪ Ad-hoc process of scale construction ▪ Operational view on CSR that narrows the spectrum of stakeholders to be considered ▪ Context dependency (leading CSR corporations from only one country) |
| Peterson (2004) | <p>Applying Maignan and Ferrell (2000) to employees</p> <ul style="list-style-type: none"> ▪ Economic responsibilities (4 items) ▪ Legal responsibilities (4 items) ▪ Ethical responsibilities (5 items) ▪ Discretionary responsibilities (5 items) | Responsibility-based view (adapted from Maignan & Ferrell, 2000) | Graduates of a business administration program (n = 278) | <ul style="list-style-type: none"> ▪ Psychometric properties of the measures not reported ▪ Information collected from alumni of a single university |
| Peterson & Jun (2009) | <p>Perceptions of CSR assessed with:</p> <ul style="list-style-type: none"> ▪ One global item ▪ 20 items measuring the degree to which they directed their businesses to assist in solving problems associated with various CSR issues | Issue-based view | Professors from U.S. colleges and universities (n = 100); entrepreneurs (n = 482) | <ul style="list-style-type: none"> ▪ Measure of expressed entrepreneur’s dedication to particular CSR issues ▪ Vision from the entrepreneur (more comparable to CEOs than typical employees) |
| Ruf, Muralidhar. & Paul (1998) | <p>List of CSR dimensions derived from KLD:</p> <ul style="list-style-type: none"> ▪ Product/liabilities issues; | Issue-based view | Public affairs officers (n = 33); executives of non-profit | <ul style="list-style-type: none"> ▪ Measure focused on outcomes rather than perceptions of corporate behaviors |

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|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <ul style="list-style-type: none"> ▪ Employee relations; ▪ Women/minority issues; ▪ Environmental issues; ▪ Community relations; ▪ Nuclear power; ▪ Military issues; ▪ South Africa issues | | organizations (n = 37); managerial accountants (n = 42) | <ul style="list-style-type: none"> ▪ No theoretical justification for the CSR dimensions ▪ Context- and time-dependency: all issues are not relevant for all sectors and all countries ▪ Small sample size and time-consuming method |
| Rupp, Ganapathi, Aguilera, & Williams (2006) | Perceptions of CSR by employees structured along three dimensions: <ul style="list-style-type: none"> ▪ Procedural CSR, ▪ Distributive CSR, ▪ Interactional CSR | Justice-based view | No test (theory paper) | <ul style="list-style-type: none"> ▪ Strong theoretical foundation ▪ Not a stakeholder perspective, yet compatible and no scale developed |
| Sheth & Babiak (2010) | <ul style="list-style-type: none"> ▪ 15 items measuring the importance of Carroll's (1979) four CSR dimensions ▪ Views of CSR activities in professional sport (14 items related to sponsoring activities, charities, good causes) | Responsibility-based view (Carroll, 1979) | Team owners/top executives (presidents) and community-relations directors of U.S. teams in the NFL, NBA, NHL, and MLB (n = 27) | <ul style="list-style-type: none"> ▪ Mix of normative (what should be done) and descriptive (what is done) questions ▪ Broad and general items ▪ Short scale ▪ No report of psychometric properties ▪ Context-dependency: items valid in a single industry |
| Stites & Michael (2011) | Measuring employee perceptions of CSP strengths: <ul style="list-style-type: none"> ▪ Community-related CSP (8 items) ▪ Environmentally-related CSP (8 items) Identification of factors similar to Waldman, Siegel and Javidan (2006) (strategic CSR vs. social CSR) | Issue-based view | Hourly production employees at three kitchen cabinet manufacturers (n = 136) | <ul style="list-style-type: none"> ▪ EFA and good Cronbach's alpha, yet no assessment of other psychometric properties ▪ Context-dependency ▪ Focused on two dimensions of CSR perceptions |
| Turker (2009) | Stakeholder-based approach to CSR: <ul style="list-style-type: none"> ▪ CSR to society, natural environment, future generations, and nongovernmental organizations (social and non-social stakeholders, 7 items) ▪ CSR to employees (5 items) ▪ CSR to customers (3 items) ▪ CSR to government (2 items) | Stakeholder-based view | Business professionals in for-profit organizations in Turkey (n = 269) | <ul style="list-style-type: none"> ▪ Do not consider all stakeholder categories ▪ Sample bias: only young business professionals from one country and one industrial sector ▪ Deletion of a lot of items in the purification process ▪ Different number of factors identified in the pilot survey and final study ▪ No test for convergent, discriminant, or predictive validity |
| Valentine & Fleishman (2008) | Perceived CSR measured with two items: <ul style="list-style-type: none"> ▪ "I work for a socially responsible organization that services the greater community" ▪ "My organization gives time, money, and other resources to SR causes" | Ad-hoc or mixed | Leaders in accounting, sales and marketing, and human resources (n = 313) | <ul style="list-style-type: none"> ▪ Specific sample: only leaders involved in data collection ▪ Short and global scale of leaders' perceptions of their company CSR No stakeholder dimensions |

Note. a. The final sample composed by the usable surveys in the studies was reported.

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ONLINE APPENDIX B: Descriptive Statistics and Correlations

| STUDY 3 | <i>M</i> | <i>SD</i> | 1 | 2 | 3 | 4 | 5 | 6 |
|-------------------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|
| 1. Natural environment-oriented CSR | 4.20 | 1.02 | (.83) | | | | | |
| 2. Employee-oriented CSR | 4.91 | 0.80 | .39** | (.82) | | | | |
| 3. Community-oriented CSR | 5.19 | 1.01 | .31** | .24** | (.86) | | | |
| 4. Supplier-oriented CSR | 4.66 | 1.11 | .51** | .36** | .31** | (.84) | | |
| 5. Customer-oriented CSR | 5.06 | 0.84 | .46** | .41** | .40** | .45** | (.86) | |
| 6. Shareholder-oriented CSR | 5.32 | 0.89 | .20** | .25** | .47** | .25** | .37** | (.85) |

Notes. N = 261 (Study 3). *M* = mean; *SD* = standard deviation; α = Cronbach's alpha.

** $p < .01$ (two-tailed tests)

| STUDY 4 | <i>M</i> | <i>SD</i> | 1 | 2 | 3 | 4 | 5 | 6 |
|-------------------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|
| 1. Natural environment-oriented CSR | 4.07 | 0.58 | (.86) | | | | | |
| 2. Employee-oriented CSR | 3.81 | 0.63 | .54** | (.84) | | | | |
| 3. Community-oriented CSR | 3.28 | 0.76 | .49** | .50** | (.91) | | | |
| 4. Supplier-oriented CSR | 3.51 | 0.72 | .35** | .39** | .40** | (.87) | | |
| 5. Customer-oriented CSR | 3.75 | 0.60 | .56** | .58** | .46** | .35** | (.84) | |
| 6. Shareholder-oriented CSR | 3.81 | 0.65 | .45** | .58** | .41** | .30** | .51** | (.85) |

Notes. N = 426. *M* = mean; *SD* = standard deviation; α = Cronbach's alpha.

** $p < .01$ (two-tailed tests).

ONLINE APPENDIX C
Study 5 - Descriptive Statistics and Correlations

| Variables | <i>M</i> | <i>SD</i> | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---------------------------------------------------------|----------|-----------|-------|-------|--------|-------|-------|---|-------|-------|-------|-------|-------|-------|-------|
| 1. Gender ^a | - | - | - | | | | | | | | | | | | |
| 2. Age ^b | - | - | -.05 | - | | | | | | | | | | | |
| 3. Organizational tenure ^c | - | - | -.01 | .60** | - | | | | | | | | | | |
| 4. Organizational overall justice | 3.85 | 0.98 | -.03 | .03 | -.05 | (.86) | | | | | | | | | |
| 5. Ethical climate | 4.42 | 0.94 | -.04 | .06 | .02 | .65** | (.85) | | | | | | | | |
| 6. Perceived CStR (Higher-order construct) ^d | - | - | - | - | - | - | - | - | | | | | | | |
| - 7. Natural environment-oriented CSR | 3.35 | 1.05 | .08** | -.02 | -.08** | .43** | .39** | - | (.90) | | | | | | |
| - 8. Employee-oriented CSR | 3.54 | 1.03 | -.04 | -.01 | -.10** | .67** | .48** | - | .58** | (.87) | | | | | |
| - 9. Community-oriented CSR | 3.73 | 1.09 | .08** | -.00 | -.06* | .46** | .43** | - | .61** | .51** | (.91) | | | | |
| - 10. Supplier-oriented CSR | 4.55 | 0.84 | .10** | .02 | -.02 | .50** | .54** | - | .48** | .49** | .53** | (.84) | | | |
| - 11. Customer-oriented CSR | 4.92 | 0.77 | .10** | .09** | .07* | .40** | .47** | - | .34** | .33** | .41** | .65** | (.86) | | |
| - 12. Shareholder-oriented CSR | 5.02 | 0.96 | -.03 | .13** | .08** | .01 | .15** | - | .04 | .02 | .14** | .19** | .31** | (.87) | |
| 13. Negative Affect | 2.94 | 1.07 | .02 | .02 | -.01 | .09** | .06* | - | .17** | .11** | .15** | .10** | .06* | .01 | (.72) |

Note. *N* = 1,109 (Study 5). Alpha coefficients are shown on the diagonal in parentheses. *M* = mean; *SD* = standard deviation.

a. 1 = Male, 2 = Female.

b. 1 = ≤ 24 years, 2 = [25 to 29 years], 3 = [30 to 34 years], 4 = [35 to 39 years], 5 = [40 to 49 years], 6 = [50 to 59 years], 7 = ≥ 60 years.

c. 1 = < 2 years, 2 = [2 to 5 years], 3 = [6 to 10 years], 4 = [10 to 15 years], 5 = > 15 years.

d. Correlations were computed between the six dimensions of the higher-order perceived CStR construct and the other variables of the model. We used different dimensions measured separately.

p* < .05; *p* < .01 (two-tailed tests)

ONLINE APPENDIX C (Continued)

Study 5 - Confirmatory Factor Analysis Results for the Test of the Distinctiveness of CStR Dimensions

| Model | χ^2 [df.] | $\Delta\chi^2$ [df.] | CFI | SRMR | RMSEA |
|---------------------------------------------------------|----------------|----------------------|-----|------|-------|
| Proposed first-order six-factor CStR model | 1969.56 [537] | - | .93 | .05 | .05 |
| <i>Alternative five-factor CStR models</i> | | | | | |
| Model merging employee- and environment-oriented CSR | 2928.97 [542] | 959.4**[5] | .87 | .06 | .06 |
| Model merging employee- and supplier-oriented CSR | 3264.68 [542] | 1295.1**[5] | .85 | .07 | .07 |
| Model merging employee- and shareholder-oriented CSR | 3265.18 [542] | 1295.6**[5] | .85 | .08 | .07 |
| Model merging employee- and community-oriented CSR | 3267.82 [542] | 1298.3**[5] | .85 | .07 | .07 |
| Model merging employee- and customer-oriented CSR | 3919.91 [542] | 1950.3**[5] | .82 | .08 | .07 |
| Model merging supplier- and customer-oriented CSR | 2457.68 [542] | 488.1**[5] | .90 | .06 | .06 |
| Model merging supplier- and shareholder-oriented CSR | 3139.58 [542] | 1170.0**[5] | .86 | .07 | .07 |
| Model merging supplier- and community-oriented CSR | 3433.76 [542] | 1464.2**[5] | .85 | .07 | .07 |
| Model merging supplier- and environment-oriented CSR | 3637.45 [542] | 1669.9**[5] | .84 | .08 | .07 |
| Model merging environment- and shareholder-oriented CSR | 3259.94 [542] | 1290.3**[5] | .86 | .08 | .07 |
| Model merging environment- and community-oriented CSR | 3297.59 [542] | 1328.0**[5] | .86 | .06 | .07 |
| Model merging environment- and customer-oriented CSR | 3891.40 [542] | 1921.8**[5] | .82 | .09 | .07 |
| Model merging community- and customer-oriented CSR | 3709.53 [542] | 1739.9**[5] | .83 | .08 | .07 |
| Model merging community- and shareholder-oriented CSR | 3221.79 [542] | 1252.2**[5] | .86 | .08 | .07 |
| Model merging customer- and shareholder-oriented CSR | 2981.88 [542] | 1012.3**[5] | .87 | .07 | .06 |

| Model | χ^2 [df.] | $\Delta\chi^2$ [df.] | CFI | SRMR | RMSEA |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------|-----|------|-------|
| <i>Alternative two-factor CStR model</i> | | | | | |
| Model merging employee- and shareholder-oriented CSR (<i>internal stakeholders</i>) and environment-, community-, supplier-, and customer-oriented CSR (<i>external stakeholders</i>) | 6938.22 [551] | 4968.7**[14] | .66 | .11 | .10 |
| <i>Alternative one-factor CStR model</i> | 7696.69 [552] | 5727.1**[15] | .62 | .11 | .11 |

Notes. N = 1,109 (Study 5). χ^2 [df.] = chi-square and degrees of freedom; CFI = comparative fit index; SRMR = standardized root mean square residual; RMSEA = root mean square error of approximation

** $p < .01$ (two-tailed tests).

ONLINE APPENDIX D: Illustrations of CSR Practices from Study Companies

| Targeted Stakeholder | Illustrative CSR Practices and Industries [Study context in which the practice was implemented] |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The natural environment | <ul style="list-style-type: none"> ▪ Reducing greenhouse gas (construction [Study 3], temporary staffing [Study 5] and energy industries [Studies 4, 6 & 7]) ▪ Biodiversity protection (e.g., NGO partnership to combat deforestation and global warming, restore natural areas) (construction [Study 3] and energy industries [Studies 4, 6 & 7]) ▪ Promoting better mobility (e.g., car sharing, finance equity fund for sustainable mobility) (temporary staffing [Study 5], utility and energy industries [Studies 4, 6 & 7]) ▪ Paper use reduction and recycling (temporary staffing industry [Study 5]) ▪ Promotion of renewable energy and energy efficiency projects (energy industry [Studies 4, 6 & 7]) |
| Employees | <ul style="list-style-type: none"> ▪ Employee health and safety (e.g., safety guidelines, access to psychological hotlines or to psychologist professionals, child care assistance) (construction [Study 3], energy and utility industries [Studies 4, 6 & 7]) ▪ Promotion of diversity (e.g., audits of diversity by social rating agencies; Diversity Grant Award) (construction [Study 3], energy [Study 4 & 7] and utility industries [Study 6]) ▪ Training and job mobility opportunities for employees (construction [Study 3], energy [Studies 4 & 7] and utility industries [Study 6]) ▪ Well-being at work and work-life balance (construction [Study 3], temporary staffing [Study 5] and energy industries [Studies 4 & 7]) |
| Community | <ul style="list-style-type: none"> ▪ Combating social exclusion through volunteerism programs in partnership with NGOs (construction [Study 3], energy and utility industries [Studies 4, 6 & 7]) ▪ Healthcare and education support in Africa and Asia (construction industry [Study 3]) ▪ Promote professional integration of disadvantage youth with volunteerism programs (e.g., training, advices) (temporary staffing industry [Study 5]) ▪ Professional reconversion of athletes (temporary staffing [Study 5], energy and utility industries [Studies 4, 6 & 7]) ▪ Support young entrepreneurs associations (utility and energy industries [Studies 4, 6 & 7]) ▪ Prioritize hiring new workforces from local communities (energy industry [Studies 4 & 7]) ▪ Investment in small and local businesses to support indirectly job creation (energy industry [Studies 4 & 7]) |
| Suppliers | <ul style="list-style-type: none"> ▪ Development of dedicated code of ethics for suppliers (construction [Study 3], temporary staffing [Study 5], energy and utility industries [Studies 4, 6 & 7]) ▪ Ethics training about supplier management for all employees (construction [Study 3], temporary staffing [Study 5], energy and utility industries [Studies 4, 6 & 7]) ▪ Development of subcontractor/supplier relations guidelines/code of conduct (construction [Study 3] and temporary staffing industry [Study 5]) ▪ Program to prevent bribery and corruption (temporary staffing, utility and energy industries [Studies 4, 6 & 7]) |
| Customers | <ul style="list-style-type: none"> ▪ Ethics training for managing the relationship with customers for all employees (construction [Study 3], temporary staffing [Study 5], energy and utility industries [Studies 4, 6 & 7]) ▪ Development of software to integrate customers' expectations in new projects (construction industry [Study 3]) ▪ Adaptation of prices for the poorest (utility and energy industries [Studies 4, 6 & 7]) ▪ Eco-labeling to facilitate customer choices (energy industry [Studies 4 & 7]) |
| Shareholders | <ul style="list-style-type: none"> ▪ Extra-financial disclosure to attract socially responsible investors (construction industry [Study 3]) ▪ Annual reporting along the Carbon Disclosure Project guidelines (temporary staffing [Study 5] and energy industries [Studies 4 & 7]) ▪ Systematic non-financial reporting (e.g., according to Global Reporting Initiatives GRI guidelines) (temporary staffing [Study 5], energy and utility industries [Studies 4, 6 & 7]) ▪ Compliance with ISO 9001 and OHSAS standards for transparency and risk management (energy and utility industries [Studies 4, 6 & 7]) |

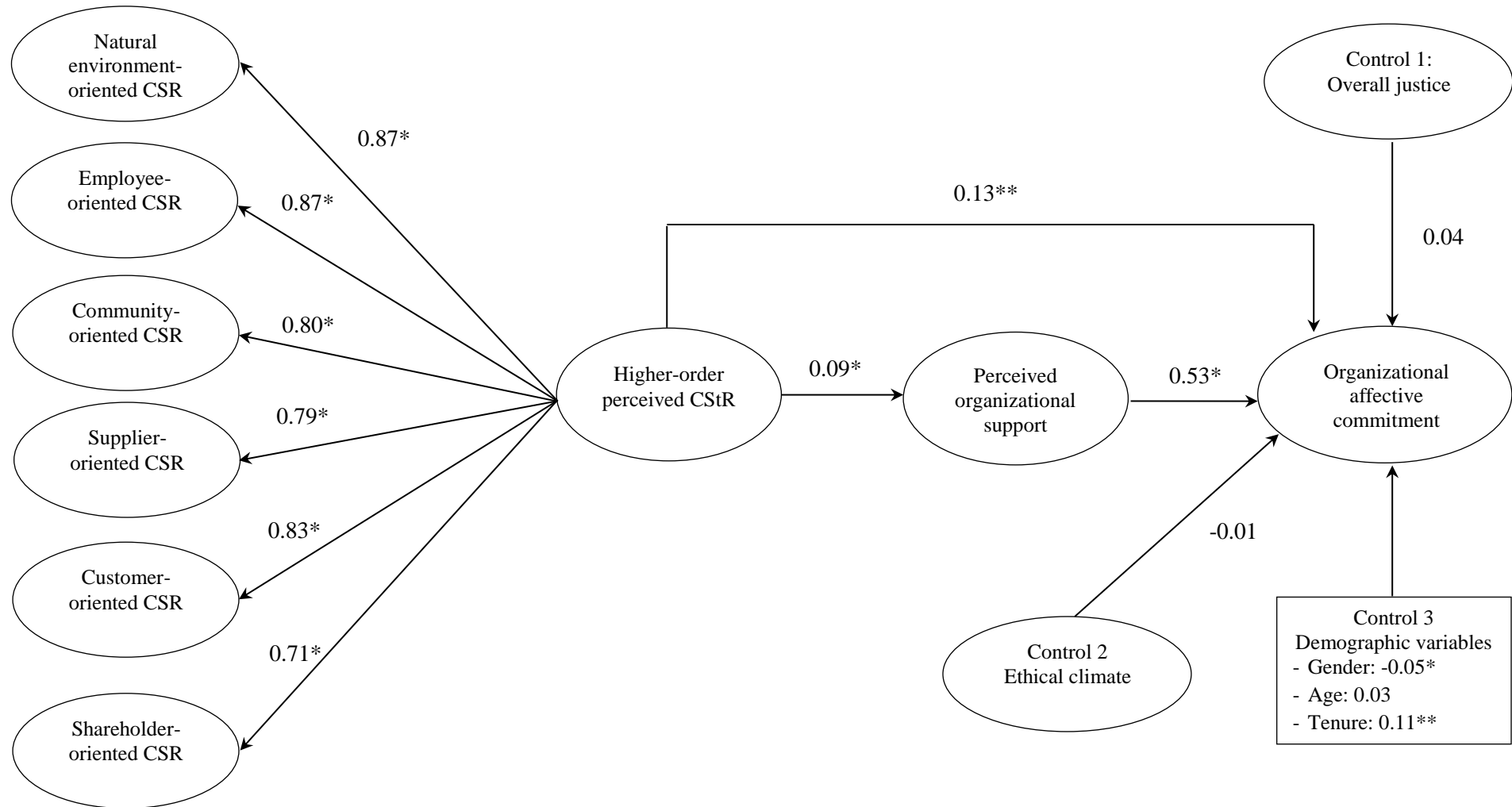
ONLINE APPENDIX E: Test of Convergent and Discriminant Validity Evidence for the CStR Scale – Short Form (Study 7)^a

| Statistics and Shared Variance Estimates ^b | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|----------|------------------------|-----|-------|-----------------------------|-----------------------|-------|-------|-------|-------|---|
| | <i>M</i> | <i>SD</i> | <i>α</i> | AVE (ρ _{vc}) | ASV | SO.FL | R _m ² | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. Natural environment-oriented CSR | 4.28 | 0.96 | .83 | .58 | .30 | .86 | .74 | - | | | | | |
| 2. Employee-oriented CSR | 4.53 | 1.01 | .79 | .56 | .29 | .84 | .68 | .32** | - | | | | |
| 3. Community-oriented CSR | 4.54 | 1.00 | .86 | .67 | .29 | .79 | .63 | .33** | .27** | - | | | |
| 4. Supplier-oriented CSR | 4.27 | 1.12 | .88 | .71 | .28 | .76 | .58 | .31** | .31** | .34** | - | | |
| 5. Customer-oriented CSR | 4.81 | 0.80 | .81 | .59 | .34 | .89 | .79 | .36** | .33** | .32** | .30** | - | |
| 6. Shareholder-oriented CSR | 4.83 | 0.91 | .78 | .54 | .23 | .74 | .55 | .20** | .23** | .21** | .15** | .38** | - |
| Higher-order CStR construct: AVE (ρ _{vc}) = .66; CLVR = .92 | | | | | | | | | | | | | |
| CFA Results | | | | | | | | | | | | | |
| | | | | | | | χ ² [df.] | Δχ ² [df.] | CFI | SRMR | RMSEA | | |
| Proposed six-factor, first-order CStR model | | | | | | | 496.44 [119] | - | .97 | .03 | .04 | | |
| Proposed six-factor, second-order CStR model | | | | | | | 624.88 [128] | 128.44* [9] | .96 | .04 | .05 | | |
| Alternative first-order five-factor model: | | | | | | | | | | | | | |
| - Merging employee- and community-oriented CSR | | | | | | | 1179.70 [124] | 683.26** [5] | .92 | .04 | .07 | | |
| - Merging customer- and shareholder-oriented CSR | | | | | | | 782.89 [124] | 286.45** [5] | .95 | .04 | .05 | | |
| - Merging supplier- and community-oriented CSR | | | | | | | 1380.89 [124] | 884.45** [5] | .90 | .04 | .08 | | |
| - Merging environment- and community-oriented CSR | | | | | | | 925.41 [124] | 428.97** [5] | .94 | .04 | .06 | | |
| Alternative first-order three-factor merging: (1) employee-, community-, and supplier-oriented CSR; (2) shareholder- and customer-oriented CSR; and (3) natural environment-oriented CSR. | | | | | | | 2131.23 [131] | 1634.79** [12] | .85 | .06 | .09 | | |
| Alternative first-order two-factor merging: (1) employee-, community-, supplier-, natural environment-oriented CSR and (2) shareholder- and customer-oriented CSR | | | | | | | 2314.92 [133] | 1818.48** [14] | .83 | .06 | .10 | | |
| Alternative one-factor CStR model | | | | | | | 2966.54 [134] | 2470.10** [15] | .79 | .07 | .11 | | |

reliability; χ^2 [df.] = chi-square and degrees of freedom; CFI = comparative fit index; SRMR = standardized root mean square residual; RMSEA = root mean square error of approximation.

* $p < .05$, ** $p < .01$ (two-tailed tests).

ONLINE APPENDIX E (Continued) Criterion-Related Validity: the CStR Scale - Short Form (Study 7)



Note. The estimated standardized path coefficients are reported. The indirect effects of CStR perceptions on organizational affective commitment, through POS, were significant (0.04, 95% CI = [0.001, 0.11]).

* $p < .05$; ** $p < .01$

ONLINE APPENDIX F: CStR factor structure within shorter and longer-tenured sub-samples ^a

| Statistics and Factor structure | | | | | | | | |
|----------------------------------------------|-----------------------------------------|-----------|----------|----------------|----------------------------------------|-----------|----------|-------|
| | Shorter-tenured sub-sample ^b | | | | Longer-tenured sub-sample ^c | | | |
| | <i>M</i> | <i>SD</i> | <i>α</i> | SO.FL | <i>M</i> | <i>SD</i> | <i>α</i> | SO.FL |
| 1. Natural environment-oriented CSR | 4.13 | 0.91 | .88 | .81 | 4.25 | 0.91 | .89 | .86 |
| 2. Employee-oriented CSR | 4.45 | 0.85 | .84 | .84 | 4.44 | 0.95 | .88 | .85 |
| 3. Community-oriented CSR | 4.52 | 0.90 | .91 | .85 | 4.57 | 0.94 | .92 | .85 |
| 4. Supplier-oriented CSR | 4.25 | 1.05 | .89 | .73 | 4.36 | 1.08 | .90 | .83 |
| 5. Customer-oriented CSR | 4.68 | 0.78 | .85 | .94 | 4.74 | 0.80 | .86 | .86 |
| 6. Shareholder-oriented CSR | 4.63 | 0.87 | .79 | .77 | 4.73 | 0.89 | .79 | .69 |
| CFA Results | | | | | | | | |
| | | | | χ^2 [df.] | $\Delta\chi^2$ [df.] | CFI | SRMR | RMSEA |
| Shorter-tenured sub-sample | | | | | | | | |
| Proposed six-factor, first-order CStR model | | | | 1196.41 [539] | - | .94 | .04 | .04 |
| Proposed six-factor, second-order CStR model | | | | 1287.30 [548] | 90.89** [9] | .94 | .05 | .04 |
| Longer-tenured sub-sample | | | | | | | | |
| Proposed six-factor, first-order CStR model | | | | 1524.30 [539] | | .95 | .04 | .04 |
| Proposed six-factor, second-order CStR model | | | | 1631.32 [548] | 107.02** [9] | .94 | .04 | .04 |

Notes.

a. We used the sample of Study 7. Sub-samples were created by splitting the sample below and above the tenure mean.

b. N = 669.

c. N = 1,083 (Please note that some data on Tenure were missing on some observations for total N = 1,770).

M = mean; *SD* = standard deviation; *α* = Cronbach's alpha; SO.FL = second-order factor loading; χ^2 [df.] = chi-square and degrees of freedom; CFI = comparative fit index; SRMR = standardized root mean square residual; RMSEA = root mean square error of approximation.

** *p* < .01 (two-tailed tests).