

Employee attributions of CSR and employee performance outcomes: Examining the relevance of perceived overall justice

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Declaration

I declare that this thesis was composed by myself, that the work contained herein is my own except where explicitly stated otherwise in the text, and that this work has not been submitted for any other degree or professional qualification.

Abstract

This study examines the relationships of employee attributions of CSR as substantive and symbolic with both in-role and extra-role performance outcomes. Furthermore, this study investigates how these relationships are being facilitated through perceived overall justice. Drawing from the social identity theory, the above mentioned relationships have been proposed as a conceptual model. The hypotheses of the proposed model were empirically tested on a sample of 190 employees working in the manufacturing sector of Pakistan. The findings of this research show that employee attributions of CSR as substantive are positively related with employee performance outcomes. However, employee attributions of CSR as symbolic are negatively linked with employee performance outcomes. Similarly, the above stated positive and negative relationships of employee attributions of CSR with employee performance outcomes are facilitated through an underlying mechanism of perceived overall justice. These findings provide evidence with respect to the value of engaging in substantive CSR over symbolic CSR for organizations. In fact, these findings imply that employees are not only concerned about whether or not their organizations are undertaking CSR but more importantly *why* they are conducting CSR activities. For managers, it is clear that organizations that engage in substantive CSR need to ensure that their dedication towards a cause is understood by their employees. It can be done in a number of ways such as providing regular information and updates to employees as well as apprising them of any potential costs associated with the cause. Similarly, human resource managers can benefit if organizational CSR initiatives are effectively communicated to the public including potential job applicants as these communiqués will help in being more favorably viewed by the constituents of the job market.

Keywords: Employee attributions, substantive CSR, symbolic CSR, social identity theory, perceived overall justice and employee performance outcomes

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Chapter One: Introduction

1.1 Research Overview

Corporate social responsibility (CSR) is one of the most discussed topics in contemporary literature and practice (Saha, Cerchione, Singh, & Dahiya, 2019; Van & Duy, 2018, O'Connor, 2017; De Roeck, Marique, Stinglhamber, & Swaen, 2014). The notion that organizations should contribute positively to society has become more popular since the global economic crisis and the great recession (Seles, Lopes de Sousa Jabbour, Chiappetta Jabbour, & Jugend, 2018; Lee, 2008). Nowadays, organizations are expected to be involved in social causes, which not only accrue benefits to the society but these can also become a source of potential strategic advantage for the organization (Falkenberg & Brunsæl, 2011; de Jong & Meer, 2017). Empirical evidence suggests that CSR initiatives have the potential to positively influence the behaviors of both primary and secondary stakeholders mainly suppliers, investors, consumers, employees, and government (Aguinis & Glavas, 2012; Maik, 2015). Out of these stakeholders, employees have been identified as one of the most important primary and internal stakeholders who act as initiators, enablers and implementers of CSR activities of their respective organizations (Öberseder, Schlegelmilch, & Murphy, 2013).

In fact, employees are considered as the building blocks of an organization and they have the potential to influence corporate policies for prioritizing social issues (Aguilera, Rupp, Williams, & Ganapathi, 2007). Furthermore, research shows that employees are not only more interested but they are also more committed to work in organizations that have greater social engagement (Stites & Michael, 2011). Involvement in CSR initiatives by organizations has been linked to numerous positive employee outcomes including organizational identification, organizational citizenship behavior and employee performance (Riketta & Van Dick, 2005; Lee, Lee, & Li, 2012). These aspects highlight the significance of social identity theory that has been presented by Tajfel and Turner (1985). Social identity theory argues

that humans endeavor to attain a positive social identity which they can derive from identifying as members of a particular group such as belonging to a certain nationality or being an employee of a certain organization (Ashforth & Mael, 1989; Stets & Burke, 2000). As such, employees desire to identify with those organizations that have a positive image as it helps in enhancing feelings of self-worth and fulfilling needs of self-enhancement (Brammer & Mellahi, 2015; Du, Bhattacharya, & Sen, 2011; Tajfel & Turner 1985).

A nascent stream of literature suggests employees are not only affected about the amount of CSR initiatives undertaken by an organization but are more concerned about the underlying organizational motivations behind them (Ng, Yam, & Aguinis, 2019; Archimi, Reynaud, Yasin, & Bhatti, 2018; Donia, Ronen, Sirsly, & Bonaccio 2017). Since, people tend to view organizations as social actors that have traits, motives and intentions. Therefore, employees are expected to gauge organizations in terms of organizational ability and morality (Leach, Ellemers, & Barreto, 2007; Maignan & Ferrell, 2004; Sen & Bhattacharya, 2001). Hence, distinguishing between perceptions of CSR initiatives as symbolic (self-serving) or substantive (other-serving) becomes important as only CSR initiatives attributed as substantive are expected to influence critical employee outcomes (Vlachos, Theotokis, Panagopoulos 2010; Donia et al., 2017).

For this reason, it is expected that individuals will be more likely to identify with those organizations that they believe to be engaged in substantive CSR as opposed to symbolic CSR (Donia et al., 2017). It is due to the fact that organizational engagement in substantive CSR develops a positive perception and feelings of pride in employees hence helping them foster a positive social identity, as substantive CSR reinforces the image of the organization as a giver rather than a taker (Donia et al., 2017). Moreover, as per the deontic justice individuals are not only concerned about how they themselves are treated but also how others are being treated (first-party justice versus third-party justice) (Skarlicki & Kulik, 2004). Individuals are concerned about fair treatment because of an inherent desire for self-esteem

enrichment and the adopting of a more positive social identity (Tyler, DeGoey, & Smith, 1996; Lind, 1995). The positive social identity that employees may foster from their organization motivates them to work towards the interests and goals of the organization, which in turn may positively impact their performance outcomes (Van Knippenberg, 2000).

This study takes the above mentioned research agenda forward and proposes to empirically test the direct link of substantive and symbolic CSR employee attribution with employee performance outcomes namely, in-role performance (IRP), and extra-role performance (OCB) . More importantly, this research aims to explore above mentioned relationship through an underlying mechanism of perceived overall justice.

1.2 Research Question and Objectives

As discussed earlier, CSR initiatives can be categorized into two distinct categories that is substantive or symbolic, on the basis of the perceived genuineness of the underlying motives that organizations have when implementing such practices (Barnett, 2007; Aguilera et al., 2007). According, to an emerging stream of literature employees behavioral outcomes vary due to their perceptions of CSR initiatives as being symbolic or substantive (Donia & Sirsly, 2016; Vlachos et al., 2010). Even though many organizations claim that they are engaging in CSR initiatives to address social and environmental needs, still they are being accused of having ulterior motives and green-washing (Lange & Washburn, 2012). Extrinsic motives are considered to be those that are undertaken in order to enhance the image of the organization whereas intrinsic motives are undertaken with the desire of doing good and making positive contributions to society (Du et al., 2011). Researchers have found CSR-induced intrinsic attributions to positively impact employee wellbeing and job satisfaction (Vlachos, Panagopoulos, & Rapp, 2013). Nevertheless, nascent research posits that CSR initiatives are only expected to be beneficial to the organization specifically in terms of employee behavioral outcomes only if they are perceived as

genuine i.e. substantive (Donia & Sirsly, 2016). This study purposes to address the following research question. *“What are the links of employee attributions of CSR as substantive and symbolic with both in-role and extra-role employee performance outcomes and how the perceived overall justice can influence these relationships?”* This thesis has proposed the following research objectives to answer the aforementioned research question.

1. Investigate the relationship of employee attributions of CSR as substantive and symbolic with in-role performance
2. Examine link of employee attributions of CSR as substantive and symbolic with extra-role performance.
3. To examine the facilitatory role of perceived overall justice regarding the link of employee attributions of CSR as substantive and symbolic with both in-role and extra-role performance outcomes.

1.3 Research Significance

Primarily, the bulk of CSR literature has mostly focused on macro level (institutional and organizational) as opposed to the micro level (individual level) (Jamali & Carroll, 2017). Innumerable studies have explored the effect of changes in organizational level CSR behavior on macro level outcomes such as the link between corporate social performance and corporate financial performance (Wang, Dou, & Jia, 2016; Lee, Graves, & Waddock, 2018). However, very few studies have observed the pertinence of CSR issue at individual level (Aguinis & Glavas, 2012; Petrenko, Aime, Ridge, & Hill, 2016). Moreover, the larger chunk of micro CSR literature demonstrates a direct relationship of employee CSR attributions and employee outcomes and ignores the underlying mechanisms and boundary conditions (De Roeck & Maon, 2018; Gond, Akremi, Swaen, & Babu, 2017; Fu, Li, & Duan, 2014; Glavas, 2016; Aguinis & Glavas, 2012). This study aims to address this important gap.

In a similar vein, most of the previous CSR research has focused on developed countries; consequently scholars have identified the need to see the impact of CSR in developing regions (Aguinis

& Glavas, 2012; Donia et al., 2017; Jamali & Karam 2018). Due to institutional differences, CSR activities in developing countries are perceived to be of different nature than developed countries (Jamali & Neville 2011; Visser 2008). Therefore, it is important to extend the scope of CSR micro-level research in the context of developing economies like Pakistan. It is imperative to mention that the business organizations of Pakistan are actively participating in CSR activities and therefore, Pakistan can be a relevant context for the proposed research (Jamali & Carroll, 2017; Jamali & Karam, 2018).

CSR activities are essential for manufacturing firms' primary because of the environmental and economic impacts that this industry renders on the society in general owing to the nature of multiple processes that "transform raw materials into finished goods" (Torugsa, O'Donohue & Hecker, 2013). Moreover, in contemporary era climatic change especially global warming and increase interdependence amongst economies are being linked to manufacturing industries, this makes CSR activities in this industry more imperative and highly susceptible to barriers such as lack of knowledge of CSR in developing countries such as India (Goyal & Kumar, 2017). Moreover, CSR performance has also been linked to high operational performance in the Korean manufacturing industry (Lau, Lee & Jung, 2018). Therefore, the importance of CSR in the manufacturing industry is immense.

1.4 Conceptual Definitions

The following Table 1.4 provides the conceptual definitions of the key constructs of this study.

Table 1.4: Conceptual Definition of Constructs

Construct	Author	Definition
Substantive CSR	(Donia & Sirsly, 2016:233)	“CSR mainly motivated by a desire to help its target (other-serving)”
Symbolic CSR	(Donia & Sirsly, 2016:233)	“CSR driven with the goal of benefitting the organization (self-serving)”
In-role Performance (IRP)	(Williams & Anderson 1991:606)	“Behaviors that are recognized by the official reward system and are part of the requirements as described in job description”
Organizational Citizenship Behavior (OCB)	(Lee & Allen, 2002:132)	“OCBs are employee behaviors that, although not critical to the task or job, serve to facilitate organizational functioning”
Perceived Overall Justice (POJ)	(Ambrose & Schminke, 2009:493)	“Overall justice represents an individual’s global evaluation of the fairness of his or her experiences”

1.5 Methodology

This study analyzes data collected from employees working in large manufacturing organizations of Pakistan. The sampling frame of this represents those organizations that are actively engaged in CSR as it can be relevant to determine the impact of employees’ attribution of their organization’s CSR initiatives on employee performance outcomes. Thus, this study adopts quantitative research strategy. The research design employed in this study is cross-sectional with an individual level as unit of analysis. To analyze the data, a series of tests was conducted on a sample of 190 respondents. Preliminary analysis comprises of descriptive statistics, tests for normality and multicollinearity, then confirmatory factor

analysis (CFA) was conducted using AMOS. Afterwards, mediation analysis is conducted in SPSS using the Process macro by Hayes (2015).

1.6 Assumptions and Delimitations of the Study

In this study, few assumptions have been made regarding respondents' knowledge and awareness which may impact the generalizability of the study. First, it was assumed that the respondents were familiar with the concepts and terms used in this study. Second, the respondents were knowledgeable about their organization's CSR initiatives. Third, the respondents filled out the questionnaire with complete honesty and diligence and all responses were close depiction of their actual opinion.

1.7 Organization of the thesis

Chapter One provides the discussion about the research overview, research question and objectives. Followed by elaboration of the significance of research, conceptual definitions of the major terms, assumptions and delimitations of the Study.

Chapter Two gives an in-depth review of the literature. This chapter outlines relevant theories, and comprehensive literature of key constructs including substantive and symbolic CSR, perceived overall justice, in-role performance and organizational citizenship behavior. The relationship among these variables is also discussed that helped to develop research hypotheses and conceptual model of this research.

Chapter Three explicates the methodology of this study. It contains the discussion about the research strategy and design, sampling and the data collection procedures. Also, the explanation about the variables, statistical software packages and techniques of data analysis are provided.

Chapter Four presents the results of this study. These statistical results include preliminary data analysis findings, tests of normality, reliability and validity. As a final point, the results of the hypotheses testing including the mediation analysis are given.

Chapter Five concludes this study by providing a discussion about research findings. This discussion is followed by the explication of theoretical and managerial implications. To conclude, the discussion about the study limitations and directions for future research are presented.

Chapter Two: Theoretical Background and Hypotheses

2.1 Introduction

This chapter offers a brief explanation of the concept of CSR, its origins and relevance for the modern organization. Especially, there is little consensus on how to define CSR and the Section 2.2 of this chapter provides a definition that is relevant to the framework of this study. In addition, the relevance and importance of organizational involvement in CSR initiatives in relation to employees is discussed in Section 2.3. Moreover, the significance of social identity theory regarding different performance outcomes of employees is discussed in Section 2.4. The final section of this chapter explains the relationship of employee attributions of CSR as substantive or symbolic with employee performance.

2.2 What is Corporate Social Responsibility (CSR)?

The concern of business community for society is hardly a new one rather it can be traced over the past couple of centuries (Carroll, 2008). In the last century, Bowen (1953) was one of the earliest authors to articulate the notion of CSR had defined it as “Social responsibility refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (p. 6). His definition was based on the premise that the biggest businesses at the time were centers of decision-making and power, and thus these entities had the ability to influence the life of citizens in many ways. In this regard, he asked whether or not in return businessmen may be expected to assume any responsibilities towards the society. This question asked by Bowen is still very relevant in current times as well (Carroll, 2008). Nowadays, organizations are expected to be socially engaged even more so than before and almost every organization, in some way or another, takes part in the activities of CSR (de Jong & Meer, 2017; Teng & Kassim, 2018; Gorgenyi-Hegyessy & Fekete-Farkas, 2019).

Notwithstanding its popularity, the concept of CSR has become more complex and multifaceted over time (Cochran, 2007; Fischer & Fredholm, 2013; Muller, 2015). It goes without saying that CSR

articulates the link between society and business, and in reality societies differ with one another in myriad ways and consequently CSR exhibits overt complexity and dissonance (Midttun, Gautesen, & Gjørberg, 2006). Moreover, organizations in current world are continually forced to deal with conflicting demands from numerous internal and external stakeholders mainly customers, employees, suppliers, governments and shareholders (McWilliams & Siegel, 2001). This leads to issues in theoretical development and measurement of the concept (McWilliams, Siegel, & Wright, 2006). Up till now, there is no single universally accepted definition and thus its interpretations differ greatly (Morgan, Widmar, Wilcox, & Croney, 2018; Van Marrewijk, 2003; Doane, 2005; Okoye 2009). Conversely, there are two characteristics that help in distinguishing CSR activities from other organizational actions (de Jong & Meer, 2017). First, these activities must benefit the society and second, these activities are not mandated by the law (Arvidsson, 2010).

The present day conceptualizations of CSR imply that organizations voluntarily incorporate both the social and environmental concerns in their decision making and operations as well as their interaction with different stakeholders (Branco & Rodrigues, 2007). According to the European Commission, CSR is defined as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission, 2001, p. 5). This definition is significant, especially in regard to this present study, as it emphasizes: first, an organization's' consideration of its social, economic and environmental responsibilities; second, an organization's voluntary actions go beyond what is mandated by the law; and last, it incorporates the all-important notion of stakeholders (Fischer & Fredholm, 2013).

CSR activities typically include promoting good causes for example environmental friendliness and community care, establishing good practices including the promotion of local products and fair employee treatment and carrying out various philanthropic activities such as donations to schools and hospitals. In brief, these activities highlight the ethical perspective of an organization (Ailawadi, Neslin,

Luan, & Taylor, 2014; Kotler & Lee, 2005; Carroll, 1979). Current CSR trends and practices show that CSR is not only limited to ethical or moral components but also involves a business component (Carroll, 2008). The intense global competition of modern times has made CSR only viable if it adds to the overall organizational success. Especially, the contemporary society and its constituents exert tremendous pressures on organizations to influence the organizational success (Doh & Guay, 2006).

Research shows that CSR involvement may lead to a number of benefits for the organization itself (de Jong & Meer, 2017). It is due the fact that CSR activities can directly or indirectly involve and/or influence various stakeholders namely employees, customers, suppliers and investors and help in establishing better relationships with them (Bhattacharya, Korschun, & Sen, 2009; Malik, 2015). This stakeholder engagement can translate into a great source of competitive advantage for the organizations in terms of increased customer and employee loyalty, increased employee attraction and retention, tax benefits as well as free publicity (Aguinis & Glavas 2013; Bhattacharya & Sen, 2011; Kim & Park, 2011). Thus, CSR may not only be beneficial for the society but it can be useful for the organization as well.

2.3 CSR and Employees

The importance of employees as one of the key stakeholders to an organization cannot be overstated as they have the sufficient power, legitimacy and relevance for the organization (Mitchell, Agle, & Wood, 1997; Gazzola & Mella, 2017). Employees are recognized as the internal and primary stakeholders of an organization and organizations cannot operate and survive profitably without their ongoing contribution (Clarkson, 1985, p. 106). If CSR is expected to be beneficial for the society at large then an organization must first pay attentions to its internal stakeholders – employees as employees constitute the corporate culture that can rebuild firm strategy, operations, and decision-making for setting priorities with respect to social concerns (Aguilera et al., 2007, p. 375). It goes without saying that

organizations may be unable to achieve their CSR agenda and goals if they do not gain willingness of employees to collaborate (Collier & Esteban, 2007).

In fact, the CSR can have positive effect on employees (Story & Neves, 2015). For instance, CSR initiatives can impact the attitudes and behaviors of the employees of the organization. Employee involvement in CSR can help to create a better working environment by motivating employees to work more productively as well as increasing satisfaction among employees (Stancu, Grigore, & Rosca, 2011). Research also shows that CSR initiatives positively impact organizational commitment, identification and job performance of the employees (Carmeli, Gilat, & Waldman, 2007; Brammer, Millington, & Rayton, 2007; Jones, 2010; Kim, Lee, Lee, & Kim, 2010). Furthermore, CSR can make organizations a more attractive workplace for potential employees and influence their attitudes towards the organization even before they start working (Albinger & Freeman, 2000; Greening & Turban, 2000). This positive signal conveys to prospective employees about the working norms and ethics inside an organization through the initiatives of CSR (Greening & Turban, 2000). Consequently, organizations that engage in CSR are able to draw a large pool of like-minded job seeking candidates. Likewise, in a study it was found that employees who perceived higher levels of CSR had shown greater work engagement and creative involvement (Glavas & Piderit, 2009). This finding is consistent with the results of a recent survey, which shows that the millennials when seeking potential employers are not only interested in the products and profits but they are also more concerned how organizations contribute to the society (Deloitte, 2016) thereby, emphasizing the social preferences of potential employees.

2.4 Social Identity Theory

The social identity theory by Tajfel and Turner (1985) is centered on the idea that individuals may behave differently in both interpersonal and group situations. This difference in behaviors can be due to a difference between the personal identity and social identity (Ellemers, De Gilder, & Haslam, 2004). Social identity theory outlines how being members of a social group can affect the self-concept of an individual. As individuals are able to identify and define themselves according to their group and start to assign group traits to themselves (Van Knippenberg, 2000), and this reflects the internalization of group characteristics as part of their self-concept (Ashforth & Mael, 1989). The more an individual identifies with the group, the more are the chances that an individual will act in line with the group's beliefs and values (Ashforth & Mael, 1989). Similarly, in the case of organizational behavior, this sense of oneness or identification with the group (i.e. organization), induces the employees to take the organization's perspective and to view the goals and interests of the organization as their own (Van Knippenberg, 2000). Thus, the employees will feel motivated to achieve the organization's goals and targets, which may in turn lead to higher performance levels for the employees as well (Haslam, Powell, & Turner, 2000; Van Knippenberg & Sleebos, 1999).

The social identity theory also postulates that people desire to achieve and maintain a positive social identity (Ashforth & Mael, 1989; Stets & Burke, 2000). Intrinsically, employees prefer to identify with organizations that have a positive image and exude positive values, like those signaled by organizational engagement in CSR (Rupp & Mallory, 2015). The fostering of a positive social identity helps employees in boosting their feelings of self-worth and meeting their needs for self-enhancement. Conversely, in the event of an 'unsatisfactory identity' employee may seek to leave the organization (Brown, 2000). Recent research suggests that employees will be more likely to identify with the organization that they perceive to be involved in substantive CSR, based on genuine intentions. (Donia et al., 2017). This is because substantive CSR might lead to feelings of pride by being associated with that

organization and thus help foster a positive social identity. On the other hand, if employees perceive the organization to be a taker and self-serving as in the case of symbolic CSR this may lead to problems in identifying with the organization and fostering of a positive social identity (Donia et al., 2017).

As per the notion of justice theory, individuals are not only concerned about the treatment given to them but also the treatment given to others (first party versus third-party justice) (Skarlicki & Kulik, 2005). Since, organizational engagement in CSR indicates the level of its social justice and influence perceptions about organizational fairness which play a substantial role in shaping the nature of the relationship that employees may have with their organization (Moon, Hur, Ko, Kim, & Yoon, 2014). It is due to the fact that employees typically rely on fairness perceptions to determine if they can trust their organization as if it is unbiased and if organization will treat them as legitimate members of the organization (Trevino & Weaver, 2001). Furthermore, employees may also be concerned about fair treatment because of an inborn desire for self-esteem enhancement and the adopting of a more positive social identity (Bouraoui, Bensemmane, Ohana, & Russo, 2019; Ghosh, 2018; Tyler et al, 1996; Lind, 1995), which subsequently can influence their attitudes and behaviors towards the organization (Cropanzano, Byrne, Bobocel, & Rupp, 2001).

2.5 Substantive CSR versus Symbolic CSR

Micro-level research on CSR suggests that employees react positively to their organizational involvement in CSR initiatives (Carmeli et al., 2007; Evans, Goodman, & Davis, 2010). However, there is an emerging stream of literature that posits that employees' positive response to CSR initiatives is significantly dependent on their attributions of the intentions that an organization has in initiating CSR activities (Marin, Cuestas, & Román, 2016; Donia & Sirsly, 2016). There is growing skepticism towards organizational motivations underlying CSR initiatives (Donia & Sirsly, 2016) so the question is no more "whether CSR pays, but instead when or under what circumstances" (Orlitzky, Siegel, & Waldman, 2011,

p.9). Schon and Steinmeier (2016) likened CSR initiatives to a famous observation made by Shakespeare that “all that glitters is not gold”, implying that an organization’s intentions behind CSR initiatives might not be what it wants others to believe.

It is argued that the substantive and symbolic CSR actions of an organization have roots in the given institutional framework (Ashforth & Gibbs, 1990; DiMaggio & Powell, 1983). DiMaggio & Powell, 1991 posit that an organization’s corporate action is substantially influenced by external, non-market forces such as public opinion, regulations and stakeholder pressures. Consequently, corporate success is largely dependent on whether or not an organization is successful to comply with social norms and thus gain public legitimacy and support (López & Romero, 2014). Institutional approaches only seek to signify the impact of broader institutional settings on organizations and their strategies (Doh & Guay, 2006; López & Romero, 2014). CSR is based on the thought that business success is the reflection of social imperatives and consequences (Matten & Moon, 2008). Thus, CSR practices have a strong external dimension which involves disclosure and communication to the public including internal and external stakeholders (López & Romero, 2014). On the other hand, the critical theorists sneer away the above mentioned view of CSR practices and implies that organization initiate only ceremonial and symbolic aspects of CSR practices instead of initiating real practices that may actually do some societal good (Larrinaga, 2007). In sum, these two divergent schools of thought represent two opposing views about the CSR and have the relevance for the substantive and symbolic attributions of CSR by organizational employees.

A substantive approach suggests that an organization makes concrete changes in its strategies and actions to conform to social norms (Eccles, Ioannou, & Serafeim, 2012; Berrone, Gelabert, & Fosfuri, 2009). Substantive CSR actions are “real” actions that an organization undertakes to fulfill the expectations of stakeholders and society to gain legitimacy (Hawn, 2012). These actions require significant and real changes at both the strategic and operational levels and requires long term commitments and investments. Substantive CSR actions signify concrete and assessable activity that is

dependent on organizational resources that can imply large financial costs (Zott & Huy, 2007). Such initiatives are usually undertaken to address some societal need with a genuine wish to benefit its target (other-serving) (Donia & Sirsly, 2016), and thus are more likely to be received positively by both internal and external stakeholders.

Conversely, a symbolic approach implies that an organization appears to conform to social norms only on the surface without making any changes or altering their strategies and actions (Rodrigue, Magnan, & Cho, 2013). In the similar vein, symbolic CSR actions are those that an organization may undertake to show ceremonial conformity, such organizations only appear to adhere to stakeholder demands or societal pressures in order to provide a self-flattering presentation and reap financial gains in return (Jones, 1999). Symbolic CSR actions are popularly referred to as green-washing or window dressing and such actions are initiated with a desire to benefit the organization itself (self-serving) (Donia & Sirsly, 2016). Such CSR actions are designed to give an appearance of action while allowing the business to proceed as usual (Hawn, 2012). Although, ceremonial conformity can sometimes help to retain organizational legitimacy (Oliver, 1991) but research suggests that symbolic actions may not positively reward organizations (Walker & Wan, 2012).

2.6 Employee Attributions of CSR and Work Behaviors

Organizational involvement in CSR initiatives has been linked to numerous positive employee outcomes including organizational identification, organizational citizenship behavior and employee performance (Riketta & Van Dick, 2005; Lee et al., 2012). The rationale behind the positive link is grounded in the social identity theory of Taifel and Turner (1985), which in the context of organizational behavior implies that employees may prefer to identify with organizations that have a positive image as communicated by CSR (Rupp & Mallory 2015), as it helps in enhancing their self-worth and meeting their needs for self-enhancement (Brammer & Mellahi, 2015). This sense of belongingness and unity with their organization encourages the employees to work towards the goals and interests of the organization, which

ultimately increases their own performance levels as well (Haslam et al., 2000; Van Leeuwen & Van Knippenberg, 1999). However, according to a recent stream of literature only CSR initiatives perceived as substantive (other-serving) as opposed to symbolic (self-serving), are expected to be beneficial to the organization (Donia & Sirsly, 2016) in terms of fostering a positive social identity and positively impacting work behaviors of employees.

Micro-level research on CSR suggests that organizational involvement in CSR is positively associated with a number of employee behavior and attitudes (Aguinis & Glavas, 2013) including perceptions of job applicants toward the organization (Albinger & Freeman, 2000; Greening & Turban, 2000), organizational commitment (Brammer et al., 2007, Kim et al., 2010) organizational identification (Jones 2010; Carmeli et al., 2007) and job satisfaction (Vlachos, Panagopoulos, & Rapp, 2013; Glavas & Kelley, 2014). However, in order to gauge the effectiveness of CSR, employee performance is considered to be an adequate measure since employee performance directly affects organizational performance (Story & Neves, 2015). Research further suggests that perception of employees about organizational involvement in CSR initiatives may have a greater effect on employee performance as opposed to perceptions of employees about their organizations market and financial performance (Montgomery & Ramus, 2003; Carmeli et al., 2007). To take this discussion forward, the following subsection provides a discourse about the relevance of employee performance components with respect to the employee attributions of CSR.

2.6.1 Employee attributions of CSR and in-role performance

The concept of in-role performance has been derived from the role theory (Turner, 2001), which posits that individuals act or behave in a daily routine according to socially defined roles (such as a teacher, mother or manager). This theory implies that different individuals exhibit similar behavior in a similar situation (Zhu, 2013). This is because each socially defined role has a set of expectations, responsibilities, standards, and behaviors that are expected to be fulfilled. The theory suggests individuals behave according to a particular context centered on their social position (Linton, 1936). Similarly, in the context

of an organization, individuals are considered to be the members of an organization and are expected to behave according to their specific positions (Zhu, 2013). This gave rise to the concept of in-role behavior, also known as the core-task behavior, which was first proposed by Katz and Kahn (1978). In-role behavior is described as a behavior that is described as part of an employee's job description and is recognized by the official reward system. Williams and Anderson (1991) further defined in-role behavior in terms of performance and defined in-role performance as employee behavior towards formal tasks and duties for which an employee was appointed to do in lieu of the recompense (Williams & Anderson, 1991). This includes all the actions that are required for completing assigned work and enables employees to think and deal with problems creatively to produce new and useful solutions to the organizational problems (Zhang & Bartol, 2010). The skills and knowledge acquired from creative thinking in one area can also benefit them in other areas, subsequently leading to higher in-role performance (Eschleman, Madsen, Alarcon, & Barelka, 2014).

Moreover, Katz (1964) identified three different kinds of primary behaviors that are fundamental for the effective working of an organization. First, individuals need to decide to enter and identify as members of the organization. Second, they must be inclined to fulfill the requirements of their assigned tasks independently. Lastly, employees must be inclined to engage in and willingly go above and beyond their prescribed tasks to get the job done. The third dimension has later been termed as an extra-role behavior and considered to be critical for the effective functioning of an organization (Katz, 1964). Based on this, this study incorporates organizational citizenship behavior to represent the extra-role behavior, which will be discussed in detail later. However, very little research has looked at the impact of CSR initiatives on both in-role performance and OCB together (Riketta, 2008; Story & Neves, 2015).

A number of theories has been used to describe why employees may have positive feelings and desire to reward organizations that engage in CSR initiatives including social identity theory and normative theory (Story & Neve, 2015). As mentioned earlier, organizations that engage in CSR help

employees foster a more favorable and positive social identity. Moreover, employees react to how the organization is treating them and others (Cropanzano, Bowen, & Gilliland, 2007). Organizational engagement in CSR signals that the organization is ethical and fulfills its moral obligations by alluding to their sense of justice, which helps employees to have a positive attitude towards their organization and make them more likely to work productively on their organizations behalf (Rupp, Ganapathi, Aguilera, & Williams, 2006). Since, a quality relationship between organization and employees is characterized by mutual trust and respect, and such a relationship is expected to positively impact in-role performance (Graen, Novak, & Sommerkamp, 1982; Hui, Law, & Chen, 1999). Similarly, organizational CSR initiatives help employees feel connected to their organization as they generate perceptions of fairness and morality in employees (Story & Neve, 2015). Therefore, employee attributions of CSR can greatly influence employee in-role performance as postulated in the following research hypotheses.

Hypothesis 1a: Employee attributions as substantive CSR are positively associated with in-role performance.

Hypothesis 1b: Employee attributions as symbolic CSR are negatively related with in-role performance.

2.6.2 Employee attributions of CSR and extra-role performance

In addition to in-role performance, the organizational citizenship behavior (OCB) has gained substantial attention in recent research (Podsakoff, MacKenzie, Paine, & Bachrach, 2000; Eyupoglu, 2016). OCB represents those behaviors on the part of employees that are discretionary in nature, and therefore are less likely to be acknowledged by the official reward system but helps in enabling a more constructive and helpful social and psychological environment within the organization (Organ, Podsakoff, & MacKenzie, 2005; Williams & Anderson, 1991). OCBs are considered to be those behaviors that go beyond prescribed job duties and description (Wong, Ngo, & Wong, 2006), and as such has been termed as an extra-role behavior. However, OCB is distinct from task performance and may comprise of helping others and volunteering to work overtime etc. (Lin, Lyau, Tsai, Chen, & Chiu, 2010). Scholars have

classified OCB into five dimensions: i) civic virtue, which shows responsible political involvement; ii) courtesy signifies such behavior that help to avoid problems with coworkers; iii) sportsmanship indicates the willingness to let go of minor inconvenience at the workplace; iv) conscientiousness that specifies general compliance with rules and the willingness to go beyond minimal job requirements; and v) altruism that means assisting or collaborating behavior with colleagues. (Graham, 1991; Moorman, Blakely, & Niehoff, 1998). Lately, considerable research has begun to explore these five dimensions of OCB individually (e.g., Brennan & Skarlicki, 2004; Rupp, Shapiro, Folger, Skarlicki, & Shao, 2017), however this study adopts the global OCB construct.

Generally, much of the research on OCB has focused on how OCB can accrue benefits for both the employees and the organization (Bolino, Hsiung, Harvey, & LePine, 2015). Since employees who exhibit OCBs are generally more willing to help and mentor coworkers, keeping abreast about the organization, encouraging others and be willing to volunteer to take on additional responsibilities. Employees benefit from OCB as such employees are looked upon more favorably by their supervisors and it also makes the workplace more attractive for employees (Organ et al., 2005). In the same vein, OCB is also beneficial for organizations because it leads to the formation of social capital and helps in effective functioning of an organization (Organ et al., 2005; Podsakoff & MacKenzie, 1997).

There is considerable research which shows that OCB positively relates to measures of team and organizational effectiveness including customer service ratings, sales performance and other organizational outcomes (Podsakoff, Whiting, Podsakoff, & Blume, 2009). Literature also suggests that employees exhibit OCBs because of positive motives or in exchange of the positive treatment they get from their organization or colleagues (Organ, 1997; Bateman & Organ, 1983; Farid et al., 2019). Consistent with these ideas, research shows that employees tend to show OCB when they perceive organizations to be fair and just (Moorman, et al., 1998). Likewise, employees who feel attached to their organizations are more likely to engage in OCBs i.e. likely to be putting extra effort into their work,

voluntarily help their co-workers, achieve targets and perform their jobs properly (Jung & Hong, 2008). As per this rationale, researchers have proposed and found a positive link between organizational involvement in CSR and organizational citizenship behavior as CSR initiatives can make the organization appear as more credible, competent and just (Rupp, Skarlicki, & Shao, 2014; Rupp & Mallory 2015). Thus, it can help build trust and expectations of just treatment from the organization and organization is more likely to appear an example which the employees will emulate (Van Buren III, Greenwood, & Sheehan, 2011).

Researchers have realized the need for employees to willingly cooperate for the effective functioning of an organization (Skarlicki & Latham, 1997; Katz & Kahn, 1978) so an organization must have employees who are willingly to undertake innovative and spontaneous activities that go beyond the prescribed job requirements (Khaola & Sephelane, 2013). So, this study chooses to examine both in-role performance and OCB as these aspect of employee work behaviors signify a more comprehensive set of employee behaviors towards the organization. Based on the above discussion, it can be argued that the CSR initiatives of an organization can be perceived as substantive as it will be more likely to positively influence individual performance of employees. This is because CSR initiatives that are attributed as substantive can reinforce the image of an organization as a giver rather than as a taker (Donia et al., 2017). So employees are more likely to reciprocate in terms of positive attitudes and subsequently increased performance towards the organization. However, if employees perceive CSR initiatives to be initiated only to benefit the corporate image then the employees will perceive the organization to be a taker. This may result in sabotage and slacking off behavior on part of the employees as they will not be willing to put in extra efforts or even to fulfill in their mandatory duties towards the organization (Weiss, Suckow, & Cropanzano, 1999; Lee et al., 2012). As per the above discussion about the link of employee attributions of CSR as substantive and symbolic with respect to the employee work behaviors including in-role and extra-role work behaviors, the following hypotheses are proposed.

Hypothesis 2a: Employee attributions as substantive CSR are positively associated with organizational citizenship behavior.

Hypothesis 2b: Employee attributions as symbolic CSR are negatively related with organizational citizenship behavior.

2.6.3 Relevance of Perceived Overall Justice for Attributions of CSR and Employee Performance Outcomes

Conventionally, the concept of CSR has largely revolved around the just treatment of actors external to the organization (external stakeholders), while the concept of organizational justice has focused on the fair treatment of actors within the organization (internal stakeholders) (Skarlicki & Kulik, 2004). Recent research shows that organizational engagement in CSR can greatly influence employee perceptions about the fairness in the organization (Cropanzano et al., 2001; Greenberg, 1987). According to the deontic justice theory, individuals are not only concerned about how they themselves are treated but also how others are being treated (first-party justice versus third-party justice) (Skarlicki & Kulik, 2004). Individuals care about fair treatment because of an innate desire for self-esteem enrichment and the adopting a more positive social identity (Tyler et al., 1996; Lind, 1995). Hence, the level of CSR initiatives of an organization can indicate the extent of its social justice and influence perceptions about organizational fairness which in turn impact employee judgment of whether or not they themselves are being treated fairly by the organization (Moon et al., 2014).

Organizational justice has received a lot of consideration in recent research because employee perceptions of organizational fairness can be a predictor of a number of important organizational attitudes and behaviors (Roch & Shanock, 2006; Colquitt & Shaw, 2005). Employee perceptions of organizational fairness play a major role in shaping the nature of the relationship that employees may have with their organization. This is because organizational fairness is a major factor in shaping employee evaluations about the organizations by alluding to their principles of fairness and thus subsequently shaping their

behavior towards the organization (Trevino & Weaver, 2001). Hence, if employees perceive their organization to be unfair then it should impact their emotions and cognitions (anger, pride and guilt), and consequently their behavior (performance or withdrawal) (Weiss et al., 1999). The empirical evidence suggests a positive relationship between perceptions of organizational justice and a number of valued employee outcomes such as job satisfaction (Leung, Wang, & Smith, 2001; Haar & Spell 2009), organizational identification (Tyler & Blader 2003; Olkkonen & Lipponen 2006) and measures of performance such as in-role performance and organizational citizenship behavior (Moorman et al., 1998; Colquitt & Shaw 2005; Ambrose & Schminke, 2009).

In the beginning, organizational justice focused on four distinct dimensions namely: distributive justice; procedural justice; informational justice; and interpersonal justice (De Roeck et al., 2014). However, recent research focuses on employee perceptions of overall justice instead of focusing on specific dimensions of justice as a better measure of organizational justice (Ambrose & Schminke, 2009; Holtz & Harold, 2009; Hauenstein, McGonigle, & Flinder, 2001; Rupp et al., 2017; Lazauskaite-Zabielske, Urbanaviciute, Vander Elst, & De Witte, 2019). This is because individuals usually form a comprehensive judgement when forming perceptions about organizational fairness (Greenberg, 2001) and thus a global measure of organizational justice is more appropriate that covers holistic attitudes including commitment, satisfaction and job performance (Colquitt & Shaw 2005; Ambrose & Schminke, 2009). Thus, it is argued that overall justice to be a relevant measure of employee perception of organizational justice than its underlying dimensions. It can be posited that employee attributions of CSR as substantive CSR can further enhance the perceptions of overall justice, which in turn positively impact their performance levels. In the similar manner, it is argued that the employee attribution of CSR as symbolic can dampen employee performance through negative perceptions about organizational fairness. As per the above discussion, it can be stated that perceived overall justice can mediate the relationship of employee attributions (substantive and symbolic) of CSR with in-role and extra role work behaviors and this

facilitatory role is posited in the following hypotheses.

H_{3a}: Perceived overall justice mediates the positive relationship between employee attributions as substantive CSR and in-role performance.

H_{3b}: Perceived overall justice mediates the negative relationship between employee attributions as symbolic CSR and in-role performance.

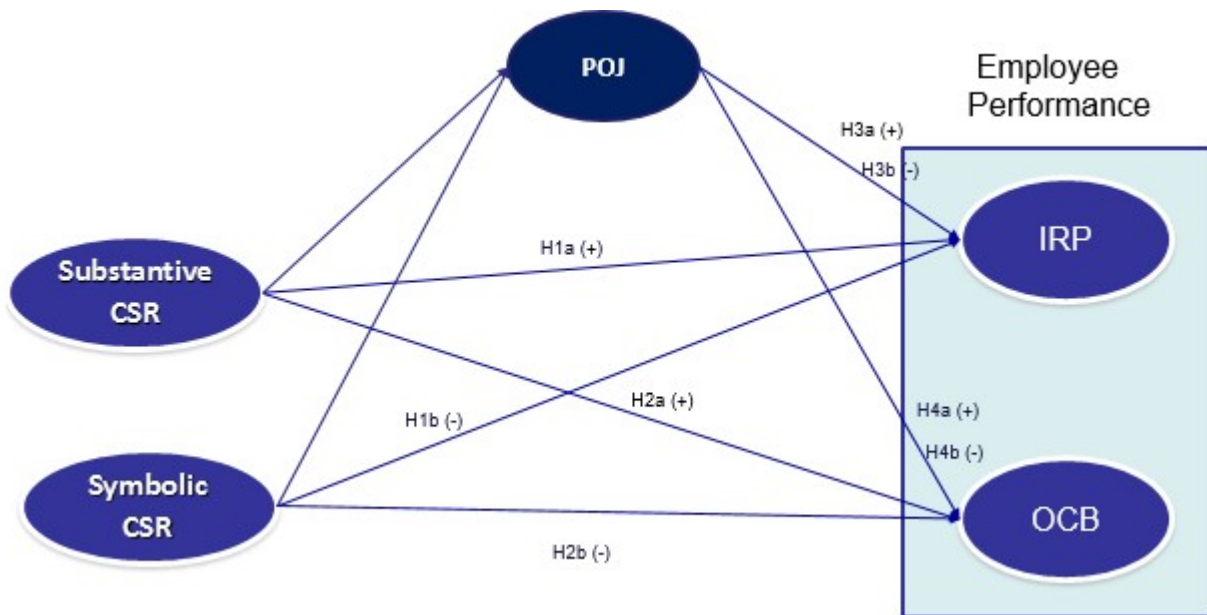
H_{4a}: Perceived overall justice mediates the positive relationship between employee attributions as substantive CSR and organizational citizenship behavior.

H_{4b}: Perceived overall justice mediates the negative relationship between employee attributions as symbolic CSR and organizational citizenship behavior.

2.7 Conceptual Framework

The conceptual model of this research is based on the preceding theoretical discussion about the link of employee attributions of CSR as substantive and symbolic with the employee performance outcomes. It is imperative to mention that this study sought to examine this relationship by conceptualizing the pertinence of an intermediary mechanism namely perceived overall justice. It has been proposed that perceptions about overall justice influence employee behavior towards the organization. In fact, employees can use their behavior as a reward and punishment mechanism according to their perceptions about fairness by either deliberately working harder or withdrawing their efforts if they believe that the organization fulfills or violates the fairness norms (Weiss et al., 1999).

Figure 2.7: CSR attributions and in-role and extra-role employee performance



2.8 Conclusion

This chapter proposes the conceptual model that has been developed through the discussion of social identity theory. In so doing, the links of employee attributions of CSR as symbolic and substantive with both in-role and extra-role performance outcomes were articulated. More importantly, it is postulated that these relationships are facilitated through perceived overall justice as a mediatory mechanism. This discussion included the justifications regarding the appropriate theoretical lens, relevance of constructs and their relationships to propose research hypotheses. Furthermore, four main hypotheses were illustrated through the conceptual model and these hypotheses can be relevant to answer the research question as given in Chapter One.

Chapter Three: Research Methodology

3.1 Introduction

This Chapter begins to elaborate the research strategy and design that have been used to empirically test the framework proposed in Chapter Two. This chapter also includes in-depth discussion on the sampling, which contains discussion about unit of analysis, sampling technique and adequate sample size. Next, this chapter provides details about the sampling criteria and data collection procedures that have been deployed to gather data from respondents. Last, choice of research instruments and the techniques for data analysis are explained.

3.2 Research Strategy and Design

Research paradigms highlight the philosophical aspects of research (Wahyuni, 2012). It is defined as a set of elementary beliefs that affect perceptions about the way the world is observed and functions as a psychological framework which dictates the behavior of the researcher (Jonker & Pennink, 2010, p.69). It is deemed imperative to consider the question of which research paradigm will be used while doing research as it significantly influences the research design and the way of formulating and understanding the social phenomenon (Creswell, 2009, p.102). Therefore, the relevant research paradigms are discussed in this section so as to justify the theoretical assumptions and beliefs that guide this research.

Ontology and epistemology are considered as the main philosophical dimensions that help in distinguishing existing research paradigms (Kalof, Dan, & Dietz, 2008; Saunders, Lewis, & Thornhill, 2009). Both ontological and epistemological assumptions of the researcher significantly influence the design of the study as well (Frankel, Naslund, & Bolumole, 2005). Ontology is described as “the study of being” (Crotty, 1998, p.10). It pertains to questions that relate to the nature of reality, whether reality is something that is external to social actors and their interpretations or it is something that is derived from the actions and perceptions of social actors (Frankel et al., 2005). These two approaches to ontology are termed objectivism and constructionism respectively (Bryman & Bell, 2007, p.20). As per the notion of

objectivism, the reality or social phenomenon exists external to social actors and needs to be explained as it is whereas in constructionism reality or social phenomenon is thought to be subjective as reality is believed to be continuously shaped by the interactions, experiences and perceptions of social actors (Hennink, Hutter, & Bailey, 2011).

Epistemology is concerned with the beliefs related to the generation, understanding and use of the knowledge that are considered to be valid and acceptable (Guba & Lincoln, 1994). The two main epistemological approaches are positivism and interpretivism (Bryman & Bell, 2007). In positivism the use of scientific approach to study social phenomenon is advocated (Bryman & Bell, 2007). To generate acceptable knowledge, positivism involves the development of numeric measure to quantify the social phenomena so as to test and extend the existing theory with the help of hypotheses testing that is facilitated by a variety of statistical techniques (Wahyuni, 2012). Conversely, interpretivism approach believes that the subject matter of social science is different from that of natural sciences and thereby social phenomenon should be better understood through the experiences of the social actors (Bryman & Bell, 2007).

Based on above considerations, two research strategies are pursued by research to study a social phenomenon namely: i) quantitative research, which is centered on positivistic and objective approach; and ii) qualitative research, which is centered on interpretative and constructionist approach (Bryman & Bell, 2007, p.27). In this thesis, quantitative research strategy.

A research design after the selection of research strategy helps in integrating the different elements of the study in a clear and rational way and aids in effectively answering the research question (Kerlinger & Lee, 2000; Nenty, 2009). The design of a research refers to the plan for collecting, measuring and analyzing data (De Vaus, 2001). There are five kinds of research designs: i) Experimental research design; ii) Cross-sectional research design; iii) Longitudinal research design; iv) Case study research design; and v) Comparative research design (Bryman & Bell, 2007, p.45). Deciding what type of the research design

is to be used is dependent on the nature of the research problem (De Vaus, 2001). As, the experimental and case study research designs address “why or How” questions and cross-sectional research design addresses who, what, where, how much and how many research questions (Yin, 2003, p.10-11; Levin, 2006).

The current study follows a Cross-sectional research design, which means that the data is collected at single point in time. The cross-sectional research design is appropriate as it aims to answer “what” form of research questions. The self-administered survey method is used to gather data as it provides accurate information about the sample and helps in generalizing the findings (Creswell, 2003).

3.3 Sampling

As per the sampling and data collection process there is a need to decide the target population and sampling framework in terms of time, territory, and other relevant factors, from whom the data will be collected (Northrop, 1999; Onwuegbuzie, 2000). This study explored employee performance outcomes as a consequence of employee attributions of CSR initiatives as substantive or symbolic. Therefore, the unit of analysis of this study were individuals, as the findings would be generalized for the employees of the organizations. The target population for this study comprises of working adults who have full time employment in organizations, which engage in CSR. The data was collected at a single point in time i.e. a cross-sectional research design was followed to collect data through self-administered survey as this method allows to examine multiple factors and outcomes in one study (Northop, 1999). It is also important to mention that the data was collected from Pakistan, which is a developing country. This is because most of the research on CSR has been in developed countries so various scholars have called for research in developing countries so as to determine if there are any differences in results due to different cultural context (Rupp & Mallory, 2015; Donia et al., 2017; Jamali & Karam 2018). Moreover, CSR activities in developing countries are thought to be of different nature as compared to developed countries, CSR

activities are normally thought to be less formalized, more sunken, and philanthropic (Jamali & Neville 2001, Visser 2008) in developing countries.

This study employed a non-probability sampling technique known as purposive sampling or judgment sampling, which involved selecting a participant on the basis of the qualities that a participant possessed (Etikan, 2016). A purposive sampling technique was used, as only the firms that are considered to be large organizations and are actively involved in CSR activities were included in the sample of this study. The official website of Securities & Exchange Commission of Pakistan (SECP) was used to identify relevant private and public limited companies for this study. The firms were selected on the basis of the following criteria: 1) Organizations that have more than 750 employees were considered large organizations for this study as per Companies Act, 2017; and 2) the active involvement of the organizations were measured through their CSR disclosure on websites, as corporate websites are considered to be the most comprehensive source of information for corporate activities (Vollero, Conte, Siano & Covucci, 2018; Tang, Christine, Gallagher & Bijie Bie, 2014).

This study aimed to collect data from 200-400 respondents since Structural Equation Modelling (SEM) techniques require large samples (Chumney, 2013). According to Kline (2011), the sample size should be at least 200 units for complex models. However, recently Hair, Babin, and Krey (2017) suggested that the sample size of 100 units is adequate. For this study, more than 300 employees were contacted in 13 firms, which resulted in 203 responses. Out of these 203 responses, two questionnaires had missing values, resulting in 201 useable questionnaires.

3.4 Data Collection Procedures

Using the data and information from the official website of Securities & Exchange Commission of Pakistan (SECP), 17 firms from the manufacturing sector that met the sampling criteria were shortlisted and requested to participate in the study after initial contact over the phone. However, four of the firms later decided to not participate and thus data was collected from 13 large-scale manufacturing firms. The data for this study was collected from employees across a wide range of occupations, hierarchy, tenure levels, and organizations in Pakistan. The data for this study was collected using a combination of self-administered and online questionnaires. Each questionnaire had a cover letter attached to it that included the MPhil candidate's name and the supervisor, a very brief overview of the study, and a promise to ensure the anonymity of the respondents and the organization and the information will solely be used for research purposes. The online questionnaire was shared through Google survey forms or were self-administered depending upon the preference and convenience of the firms.

3.5 Research Instrument

Both nominal and ordinal scales were used in this study. Nominal scale is used only for demographic variables such as age, gender and education. Ordinal scale was used to measure all the variables that captured respondent attitudes and opinions towards factors that influence CSR attributions and employees' performance outcomes.

All the responses for the ordinal data were measured using a five-point agreement scale, ranging from "strongly agree" to "strongly disagree", except for OCB which was measured on a five-point frequency scale, ranging from "always" to "never". A total of five variables are used in this research. Both independent variables namely, substantive CSR and symbolic CSR, are first-order latent constructs. Similarly, the two dependent variables namely; in-role employee performance and extra-role employee performance also known as organizational citizenship behavior are measured as first-order latent

constructs. Similarly, the mediating variable of this study is perceived overall justice and it is a first order latent construct. The item details of the study variables are discussed next.

1. Substantive CSR is a first order latent construct. The eight items scale was developed by Donia, Sirsly, & Ronen, (2017). The scale aims to capture employees' perception about the genuineness of their organization's intention while undertaking CSR initiatives. A sample item includes, "Because it has a genuine interest in the welfare of external individuals affected by its practices (i.e. such as the local community in which it operates)."
2. Symbolic CSR is a first order latent construct. The six items scale was developed by Donia et al. (2017). The scale aims to capture employees' perception regarding the genuineness of their organization's underlying intentions while undertaking CSR initiatives. A Sample Item includes "To avoid criticism from the media and/or external actors it does business/interacts with".
3. In-role performance is a first order latent construct and this seven items scale was developed by William and Anderson (1991). A sample Item include "Meets formal performance requirements of the job".
4. Organizational citizenship behavior is a first order latent construct is measured by a 16-item OCB scale and developed by Lee and Allen (2002). This scale measures OCB behaviors directed both towards the organization (OCBO) and individuals (OCBI). A sample item includes "Offer ideas to improve the functioning of the organization" for (OCBO) and "Give up time to help others who have work or non-work problems" for (OCBI).
5. Perceived overall justice is a first order latent construct and it is measured by six items scale that is developed by Ambrose and Schminke (2009). This construct measures employees' overall perceptions of their organizational justice rather than focusing on different dimensions of justice including distributional, procedural and interactional ones. A sample Item include "In general, I can count on this organization to be fair".

A brief summary of the contents of these instruments is presented in Table 2 of the Appendix.

3.6 Data Analysis

The data will be analyzed using SPSS (version 20) and AMOS (version 23). After data collection, first step would be to perform data screening in terms of data coding and treatment of missing values, followed by checking assumptions of parametric tests including identification of outliers (using Mahalanobis Distance test) and data normality (p-p plot). Additionally, descriptive statistics such as mean, standard deviation and percentages will also be calculated using SPSS to get a preliminary feel of the data (Sekaran, 2000). This study employs two-stage approach as proposed by Anderson and Gerbing (1998). In the first-stage, CFA is done to evaluate the validity of the measures and in the second-stage SEM will be used to test the hypotheses of this study (Hair, Black, & Babin, 2010). These two approaches are discussed in detail below.

3.6.1 Confirmatory Factor Analysis (CFA)

Confirmatory factor analysis (CFA) specifies the relationship between observed measures/ indicators and latent variables/factors (Brown & Moore, 2012). CFA helps in scale validation as it allows the researcher to examine the latent structure of an observed measure. CFA is appropriate for those models where the underlying structure is based on prior empirical and theoretical grounds (Schreiber, Nora, Stage, Barlow, & King, 2006). It also helps in verifying the number of underlying dimensions of the measure (factor) as well as the pattern of item-factor relationship through the factor loadings thereby these measures allow to check the reliability and validity of the latent variables (Hoyle, 2000; Brown & Moore, 2012). Through CFA, the reliability and validity of the latent constructs are measured through following four components: i) Internal consistency is determined through Cronbach's alpha or composite reliability (CR) and the value of these measures value should be more than 0.70 (Hair et al., 2010); ii) Convergent validity is determined through average variance extracted (AVE) which should be more than 0.5 (Malhotra & Dash, 2011); iii) Indicator reliability is measured through the value of factor loading being greater than

0.5 (Hair et al., 2010); and iv) Discriminant validity is established if average shared variance (ASV) has a value less than AVE (Fornell & Larcker, 1981).

3.6.2 Structural Equation Modeling

Structural Equation Modeling (SEM) is used for data analysis in many disciplines and is considered an important technique for analysis in business and management research (Byrne, 2001; Hair, Black, Babin, Anderson, & Tatham, 2006). SEM is “a collection of statistical techniques that allow a set of relationships between one or more independent variables (IVs), either continuous or discrete, and one or more dependent variables (DVs), either continuous or discrete, to be examined” (Ullman & Bentler, 2003, p.610). Therefore, this study uses SEM to empirically check the relationships among the independent and dependent variables as well as the mediation effect of the proposed conceptual model.

3.6.3 Mediation Analysis

Mediation analysis explains “how and by what means, an independent variable (X) affects a dependent variable (Y) through one or more potential intervening variables or mediators” (Preacher & Hayes, 2008, p.879). In mediation analysis the variation in the outcome variable Y is due to a single mediating variable or multiple mediating variables. Therefore, there are a number of mediation models, based on the number of mediators, which can be used to estimate the relationship between the independent variable (X) and dependent variable (Y).

Single mediation model posits that a mediator (M) explains the causal relationship between the independent variable (X) and dependent variable (Y) (Shrout & Bolger, 2002). In other words, the variation in Y is due to an indirect effect of X through M. Causal effect between X and Y can be divided into two paths: i) the direct effect of X on Y represented by path (c'); and ii) the indirect effect of X on Y through mediator M is further divided into two paths (regression co-efficient) represented by the path (a) from X to M and ii) the path b from M to Y. In sum, the total indirect effect of X on Y through M can

therefore be written as a product of these two paths ($a*b$). In other words, total effect (c) of X on Y is the combined result of the direct c' and indirect effects ($a*b$). It can be extrapolated from the above discussion that a simple mediation analysis produces two paths (a and b) and three effects (direct effect, indirect effect and total effect).

This study proposed perceived overall justice as a mediating variable between two independent variables (X) that is substantive CSR and symbolic CSR and two dependent variables (Y) namely, in-role performance and organizational citizenship behavior. Therefore, four mediation models will be analyzed in this study with respect to the two dependent variables and two independent variables. Thus, in order to analyze these four single mediator models were conducted.

The most widespread approach for simple mediation used by researchers in social sciences has been developed by Baron and Kenny (1986). The approach has been based on three steps and a regression analysis is performed at every step. This approach is also known as “causal steps approach” and requires that all three regression steps produce significant results. First, M is regressed on X, and then Y is regressed on X and last Y is regressed on both X and M. However, according to Baron and Kenny (1986)’s approach X should be a significant predictor of Y, in order for mediation to take place. In other words, the X and Y should be significantly related to each other. SEM is generally used to perform the mediation analysis as it simultaneously runs regression for both the direct and indirect paths (Fritz & MacKinnon, 2007).

According to Barron & Kenny (1986)’s approach full mediation exists if the relationship between X and Y (path c') becomes insignificant after the inclusion of M. On the contrary, partial mediation exists if after the inclusion of M, X still remains a significant predictor of Y but the direct effect reduces in its size of beta (coefficient of regression). It is recommended to perform the Sobel Z test to check the significance of the mediated effect (Baron & Kenny, 1986). The test measures the significance of the indirect effect ($a*b$) by measuring the significance of the difference between the total effect (c) and the

direct effect (c'). This test uses the coefficients of the indirect path (a and b) and their standard errors to calculate the significance of indirect effect.

However, the mediation approach by Baron and Kenny (1986) has been largely critiqued for its stringent condition that X and Y should be significantly related to each other, which causes researchers to abandon the mediation model in many researches (Zhao, Lynch Jr, & Chen, 2010). According to Shrout & Bolger (2002), the approach should not be of much concern in researches where only indirect relationship between Y and X variables have been hypothesized. Secondly, the Baron and Kenny (1986)'s approach has low statistical power as the Sobel z test has also been critiqued as its measurement overlooks the assumptions of normality for the product of regression coefficients α and β but rather is often asymmetric with high kurtosis which may result in higher chances of Type I error (Mackinnon, Lockwood, Hoffman, West, & Sheets, 2002; Mackinnon, Lockwood, & Williams, 2004). Rather researchers propose the use of percentile bootstrap method, over the use of causal step approach and the Sobel z test, to analyze the mediated effect as it controls for the Type I error by resampling the distribution multiple times (Preacher & Hayes, 2004; Mackinnon et al., 2004; Taylor, MacKinnon, & Tein, 2008). Preacher and Hayes (2004) developed Syntax to perform percentile bootstrap method to analyze the mediation model in SPSS and SAS software. It performs all the three regression steps of the causal step approach and measures the significance of the indirect effect, which researchers emphasize is the only effect that needs to be analyzed in a mediation model (MacKinnon & Fairchild, 2009) by the bootstrap method. The advancements in methods to analyze mediation models have dismantled the approach by Baron and Kenny (1986), as well as the Sobel Z test (Hayes, 2009). Therefore, this research uses the new approach developed by Zhao et al. (2010) to analyze the proposed mediation model and also test the significance of the indirect effect by the application of percentile bootstrap method in SPSS software using the syntax developed by Preacher & Hayes (2004).

The current research makes use of the approach developed by Zhao et al. (2010) to analyze its proposed mediation models. Researchers now argue that in order to infer mediation it is not mandatory that there should be a significant relationship between X, Y and M nor is a significant reduction of the relationship between X and Y by M necessary (Meule, 2019). Zhao et al. (2010)'s approach challenges the approach by Baron and Kenny (1986) on the premise that in cases of mediation model researches do not hypothesize a direct relationship between X and Y and seldom has any theoretical rationale for it. In fact, these types of models posit that the relationship between X and Y exists only when there is a mediating variable (M) present. As per Baron and Kenny (1986)'s approach full mediation takes place if the relationship between X and Y becomes insignificant after the inclusion of M, and hence only the indirect effect remains. They further argue that since indirect effect is needed to study the effect of the M then there is no need for the stringent condition of Baron and Kenny (1986)'s approach to exist.

The relationship between X and Y is known as the total effect (path c). The direct effect (path c') shows the relationship between X and Y while controlling for M. The indirect effect is the product of the relationship between i) X and M and ii) Y and M represented by path (a*b), it signifies the effect to be mediated. The total effect is defined as the sum of the direct and the indirect effects ($c = c' + a \times b$). For an indirect effect to exist, it is not necessary that both the direct and total effects should be significant. As per Zhao et al. (2010)'s approach, the indirect effect can still be significant when the direct effect is absent "indirect-only mediation" exists, which is similar to the approach by Baron and Kenny (1986). The indirect effect can be significant when the direct effect is significant and is of the same sign, it is known as complementary mediation (Zhao et al., 2010). Finally, when the direct effect is significant but is of the opposite sign and it is known as competitive mediation (Zhao et al., 2010). In each of these cases, the significance of the total effect is irrelevant for the existence of direct or indirect effects (Meule, 2019).

The difference between the causal step approach presented by Baron and Kenny (1986) and the contemporary approach presented by Zhao et al. (2010) is that researchers who follow Benny and Kenny's

approach abandon the research when even one of the three paths is insignificant as they do not meet the alleged criteria. Moreover, the concepts of competitive and contemporary mediation differ with Baron and Kenny (1986)'s approach as a significant relationship between X and Y when controlling for M suggests that there is no full mediation effect. Lastly, in contemporary approach, the indirect effect can either be significant or insignificant, irrespective of the significance of the total effect. Therefore, there is no concept of partial mediation or an "effect to be mediated" in contemporary approach (Hayes, 2017). The result of the mediation models analyzed in this research are interpreted in accordance with Zhao et al. (2010)'s approach.

3.7 Conclusion

This chapter gives an overview of the research strategy and design, sample selection and the data collection procedure, along with the data analysis techniques. This study employs a cross-sectional research design and the data was collected from large and CSR active organizations in Pakistan through purposive sampling technique. The data was collected from March 2019 to June 2019. The variables used in this study were measured through scales developed and validated by previous studies. The details about data analysis, techniques and tools are discussed.

Chapter Four: Data Analysis and Results

4.1 Introduction

This chapter presents a series of statistical tests performed sequentially for testing the proposed hypotheses of this research. First, descriptive statistics were computed in order to create the respondents' profile based on gender, academic background, experience and marital status. As well as the means and standard deviations of the constructs in the model were also calculated. Third, preliminary data analysis was performed to check for multivariate outliers using Mahalanobis distance test, normality of data using P-P plots and multicollinearity was checked through the variance inflation factors (VIF). The correlations of variables were determined through Pearson's correlation coefficients. Furthermore, the data was analyzed using confirmatory factor analysis (CFA) to ascertain the validity and reliability of the measurement model whereas SEM was used to empirically test the relationships among the independent and dependent variables as well as the mediation effect (process macro model # 4 developed by Andrew Hayes) of the proposed conceptual model.

4.2 Preliminary Data Analysis

Out of 300 questionnaires distributed, 203 were collected for the final analysis. Two questionnaires had missing values, resulting in 201 useable questionnaires. Data was checked using Mahalanobis distance for detecting multivariate outliers. A total of 11 outliers were identified, which had p-values less than 0.001 (threshold value) (Tabachnick & Fidell, 2007) and excluded from the final dataset, resulting in a sample size of 190.

In order to conduct parametric tests, the normal distribution of data is a mandatory condition. Thus, before proceeding with confirmatory factor analysis or structural analysis it is imperative to check for normality of data (Schreiber et al., 2006; Brown & Moore, 2012). Furthermore, it has become standard practice in statistics to depend on the central limit theorem, which posits that the frequency of distribution is fairly normal in large sample size i.e. $n \geq 30$ (Kwak & Kim, 2017). As, this study has a sample size of

190, it is considered large enough to assume normal distribution of data. In order to check the assumption of normal distribution of data, P-P plot for variables was constructed in SPSS. It can be observed from the p-p plots as given in Appendix that all the variables are fairly normal with few deviations which indicates the normality of their frequency distribution.

Multi-collinearity can usually be evaluated through variance inflation factor (VIF) of constructs, which should have a value less than 10 (O'brien, 2007). The values of VIF for all the variables are shown in the following table. It can be seen from the table below that the values of VIF for all the variables are less than 10, which shows that there is no issue of multi-collinearity among the constructs in this study.

Table 4.1: Variance Inflation Factor Values of independent and dependent variables

Constructs	VIF values Recommended <10
Substantive CSR	3.208
Symbolic CSR	2.576
Perceived Overall Justice	1.840
Qualification	1.170
Tenure	1.057
Department	1.043
Dependent Variable: In-role Performance	

Common method variance (CMV) is described as “variance that is attributable to the measurement method rather than to the constructs the measures represent” (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003, p. 879). Harman’s single factor test is used to check if a single factor causes majority of variance in data (Chang, Van Witteloostuijn, & Eden, 2010; Podsakoff et al., 2003). The results of this test show that a single factor only attributed to 41.76% of the variance which is less than the cutoff value of 50% (Podsakoff & Organ, 1986), which indicates no measurement error in the model.

Table 4.2: Harman’s Single Factor Test for Common Method Variance

Total Variance Explained						
Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	16.426	43.226	43.226	15.871	41.766	41.766
2	2.513	6.613	49.839			
3	1.753	4.613	54.452			
4	1.239	3.260	57.713			
5	1.179	3.102	60.814			
6	1.113	2.930	63.744			
7	.978	2.574	66.318			
8	.901	2.370	68.688			
9	.839	2.208	70.897			
10	.732	1.926	72.823			
11	.701	1.845	74.668			
12	.680	1.789	76.457			
13	.630	1.658	78.115			
14	.586	1.542	79.657			
15	.540	1.420	81.077			
16	.531	1.399	82.475			

17	.496	1.304	83.779			
18	.467	1.229	85.008			
19	.452	1.188	86.196			
20	.434	1.141	87.338			
21	.414	1.090	88.428			
22	.408	1.073	89.501			
23	.375	.986	90.487			
24	.353	.930	91.417			
25	.337	.888	92.304			
26	.321	.844	93.149			
27	.295	.776	93.925			
28	.290	.762	94.687			
29	.279	.733	95.421			
30	.252	.664	96.084			
31	.242	.637	96.722			
32	.227	.597	97.318			
33	.213	.559	97.877			
34	.182	.478	98.355			
35	.180	.475	98.830			
36	.169	.445	99.275			
37	.139	.367	99.642			
38	.136	.358	100.000			

Note :

Extraction Method: Principal Axis Factoring.

4.3 Descriptive Statistics

The following table shows the means and standard deviations of the variables in the model. Substantive CSR has the highest mean and lowest standard deviation (M=3.25, SD=0.64). For symbolic CSR the values of mean and standard deviation are (M= 3.06, SD=0.915). For the in-role performance, the mean and standard deviation values are (M= 3.06, SD=0.827) and for organizational citizenship behavior the mean and standard deviation values are (M=3.17, SD=0.809). The perceived overall justice has the lowest mean and standard deviation values of (M=2.99, SD=0.815).

Table 4.3: Mean and Standard Deviation Values of Independent, Mediator and Dependent variables.

Constructs	Mean	Standard Deviation
Substantive CSR	3.25	0.654
Symbolic CSR	3.06	0.915
Perceived Overall Justice	2.99	0.815
In-role Performance	3.06	0.837
Organizational Citizenship Behavior	3.17	0.809
Qualification	3.59	0.642
Tenure	3.25	2.484
Department	2.42	1.213

The table 4.4 below shows the Pearson correlation coefficients of all the variables. Qualification, department and job tenure were deemed as important control variables for the proposed model (Greening & Turban, 2000; Rupp et al., 2013; Kim, Kim, Han, Jackson, & Ployhart, 2017). However, they were uncorrelated with the focal variables and thus were excluded from the final model (York, 2018).

Table 4.4: Pearson Correlation Coefficients

Correlations								
	1	2	3	4	5	6	7	8
Tenure	1							
Department	-.158*	1						
Qualification	.039	.023	1					
Substantive CSR	.033	-.030	-.317**	1				
Symbolic CSR	.047	-.052	.273**	-.775**	1			
In Role Performance	.009	.113	-.295**	.790**	-.789**	1		
Organizational Citizenship Behavior	.089	-.005	-.284**	.692**	-.669**	.719**	1	
Perceived Overall Justice	-.081	-.053	-.364**	.645**	-.528**	.586**	.555**	1

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

4.4 Multivariate Analysis

4.4.1 Confirmatory Factor Analysis

Confirmatory factor Analysis (CFA) is a statistical technique that is conducted in order to analyze the inter-relationship between observed and unobserved variables, based on a theoretical background (Schreiber et al., 2006). Observed variables, also known as indicators, are usually quantifiable. Whereas, unobserved variables, also known as factors or constructs, are not quantifiable (Schreiber et al., 2006). An unobserved variable or a factor is generally made up of many observed variables and all observed variables are correlated with one another (Hoyle, 2000; Brown & Moore, 2012).

CFA helps in estimating population covariance matrix of a model that is composed of factors. It compares the fit of an observed population covariance matrix with the hypothesized (estimated) covariance matrix (Schreiber et al., 2006). In order to continue with statistical analysis there should be minimum difference between observed and estimated models. It also checks the theoretical inter-relationship among factors as well as among the indicators and factor. In so doing, this analysis examines the reliability and validity of variables (Hoyle, 2000; Brown & Moore, 2012). Therefore, CFA is also known as a measurement model as it measures the covariance among the variables and correlations among observed and unobserved variables. This thesis began data analysis by performing CFA on data to determine the reliability and validity of variables.

CFA was performed using maximum likelihood estimation method. Measurement model was evaluated using goodness-of-fit indicators. According to Hoyle (2000), goodness-of-fit indexes indicate whether or not the parameter estimates of the model are able to reproduce the observed relationships of variables in sample data. The goodness of fit indices (CFI, IFI) should be between 0.9 to 1 for perfect fit (Hair et al., 2017; Schreiber et al., 2006) and RMSEA value should be between <0.06-0.08 (Schreiber et al., 2006). Results of CFA produced the following values of fit indexes: chi-square = 1614.214, degrees of freedom = 9077, probability level = .000, CMIN/DF (ratio of chi square to degree of freedom) = 1.499, Comparative fit index (CFI) = 0.900, Incremental fit index (IFI) =0.900, Root mean square error of approximation (RMSEA) =0.051. These statistics provide evidence that the RMSEA along with model fit indices provide a satisfactory fit of the overall model. Table 4.5 below reports the model fit indices for measurement model.

Table 4.5: Model Fit Summary (Measurement Model)

Fit Index	Cutoff Value	Model Estimate
CMIN/DF	$\leq 1-3$	1.499
CFI	≥ 0.9	0.900
IFI	≥ 0.9	0.900
RMSEA	< 0.08	0.051

Reliability or internal consistency of a reflective construct determines the extent to which a variable or a set of variables is consistent in measuring what it intends to measure (Straub, Boudreau, & Gefen, 2004). CFA produced significant factor loadings of indicators measuring the factor. An individual item is reliable when it has a factor loading of greater than 0.5 (Hair, Black, Babin, Anderson, & Tatham, 2009). In this study, most of the reflective indicators for substantive CSR, symbolic CSR, perceived overall justice, in-role performance, and organizational citizenship behavior acquired factor loadings greater than 0.5. The items that had factor loadings less than 0.5, were not included in the model as shown in the following Table 4.6, which demonstrated that individual items of the questionnaire were reliable in measuring their respective constructs.

Table 4.6: Factor Loadings for Independent, Mediator and Dependent Variables

Items	Construct	Factor Loading
SUBT1	SUBSTANTIVE CSR	0.660
SUBT2		DROPPED
SUBT3		0.725
SUBT4		0.625
SUBT5		0.705
SUBT6		0.722
SUBT7		0.723
SUBT8		0.627
SYMB1	SYMBOLIC CSR	0.655
SYMB2		0.768
SYMB3		0.797
SYMB4		0.817
SYMB5		0.687
SYMB6		0.749

IRP1	IN-ROLE PERFORMANCE	0.739
IRP2		0.842
IRP3		0.868
IRP4		0.794
IRP5		DROPPED
IRP6		DROPPED
IRP7		DROPPED
POJ1	PERCEIVED OVERALL JUSTICE	0.621
POJ2		0.771
POJ3		0.888
POJ4		0.703
POJ5		DROPPED
POJ6		0.505
OCB1	ORGANIZATIONAL CITIZENSHIP BEHAVIOR	0.682
OCB2		0.795
OCB3		0.787
OCB4		0.728

OCB5		0.786
OCB6		0.746
OCB7		0.628
OCB8		0.506
OCB9		0.670
OCB10		0.776
OCB11		0.737
OCB12		0.706
OCB13		0.582
OCB14		0.700
OCB15		0.649
OCB16		0.748

Construct reliability and validity was then measured using the values of factor loadings of indicators and correlations among the variables in Microsoft Excel spreadsheet made by Michael Korchia (Professor of Marketing, Bordeaux Management School). The value Cronbach alpha is used to measure internal consistency of a construct (Roldan & Sanchez-Franco, 2012). In this study, the value of Cronbach's alpha for all the variables were greater than 0.7, which is the threshold value for establishing internal consistency (Hair et al., 2010). The values for Cronbach's alpha are given in Table 4.7. A variable is said to be reliable if it has a Jorsekog rho's value more than 0.6 (Fornell & Larcker, 1981). The value

of Joreskog rho was more than 0.6 for every variable. Moreover, a construct shows convergent validity if the of value average variance extracted (AVE) is more than 0.5 (Fornell & Larcker, 1981). All the variables have demonstrated AVE value greater than 0.5, which exhibits convergent validity. Lastly, discriminant validity is established if the value of average shared variance (ASV) is less than the value for AVE (Fornell & Larcker, 1981). All the constructs have produced ASV value lesser than AVE. So, it can be concluded that all the constructs hold convergent validity and discriminant validity.

Table 4.7: Reliability and Validity of Variables

Constructs	Cronbach's Alpha	Joreskog rho	Average Shared Variance (ASV)	Average Variance Extracted (AVE)
Substantive CSR	0.853	0.856	0.271	0.505
Symbolic CSR	0.858	0.884	0.227	0.561
Perceived Overall Justice	0.746	0.831	0.218	0.504
In-role Performance	0.790	0.867	0.322	0.635
Organizational Citizenship Behavior	0.933	0.890	0.295	0.503

4.5 Hypotheses Testing

In order to test the proposed hypothesis SPSS was used. Hypotheses 1_a, 1_b, 2_a and 2_b were tested using simple linear regression and Hypotheses 3_a, 3_b, 4_a and 4_b were tested using model 4 of the Hayes process macro. In line with previous discussion, this research adopts mediation approach developed by Zhao et al., (2010), to analyze and interpret the results of mediation models. According to Zhao et al., (2010) there are three types of mediation typologies namely: i) indirect-only mediation; ii) complementary mediation; and iii) competitive mediation. It is imperative to state that all three types have been discussed at length in Chapter Three. Moreover, Zhao et al., (2010) have recommended to use percentile bootstrapping method to conduct mediation analysis. According to them, Percentile bootstrap method is considered to be more adequate in conducting mediation analysis, than causal step approach and the Sobel z test, as it is assumed to provide unbiased results (Preacher & Hayes, 2004; Hayes, 2009; Mackinnon & Fairchild, 2009).

Hypothesis 1_a was tested using multiple linear regression in SPSS (version 23). The dependent variable (IRP) was used for the regression analysis. The results indicate that IRP has a direct significant relationship with substantive CSR ($\beta=0.790$, $p=0.000$) as shown in Table 4.8. The overall model fit for the regression was statistically significant $F(1,188)=312.954$, ($p < 0.000$) with value of R^2 indicating that 62.5 % of the variation in the dependent variable caused by independent variable. Hence, providing ample evidence to accept hypothesis 1_a. The results also indicate that IRP has a direct significant relationship with symbolic CSR ($\beta= -0.789$, $p=0.000$). The overall model fit for the regression was statistically significant $F(1,188)=309.858$, ($p < 0.000$) with value of R^2 indicating that 62.2 % of the variation in the dependent variable caused by independent variable. Hence, providing ample evidence to accept hypothesis 1_b. Thus, employees' attribution of their organization's CSR as substantive has a positive effect on IRP. While, employees' attribution of their organization's CSR as symbolic has a negative effect on IRP.

Table 4.8 Regression Analysis for Substantive and Symbolic CSR and In-role Performance

	Dependent Variable
Independent Variables	IRP
Substantive CSR	0.790***
R²	0.625
Adjusted R²	0.623
F	312.95***
***p<0.01	

	Dependent Variable
Independent Variables	IRP
Symbolic CSR	-0.789***
R²	0.622
Adjusted R²	0.620
F	309.858***
***p<0.01	

Hypotheses 2_a and 2_b were again tested using multiple linear regression in SPSS (version 23). The dependent variable (OCB) was used for the regression analysis. OCB also has a direct significant relationship with substantive CSR ($\beta=0.692$, $p=0.000$). The overall model fit for the regression was statistically significant $F(1,188) = 173.064$, ($p < 0.000$) with value of R^2 indicating that 47.9 % of the variation in the dependent variable caused by independent variable. Also, providing ample evidence to accept hypothesis 2_a. OCB also has a direct significant relationship with symbolic CSR ($\beta= -0.699$, $P=0.000$). The overall model fit for the regression was statistically significant $F(1,188) = 152.696$, ($p < 0.000$) with value of R^2 indicating that 47.9 % of the variation in the dependent variable caused by independent variable and thereby these results provide support to accept hypothesis 2_b. Thus, employees' attribution of their organization's CSR initiative as substantive does have a positive effect on their individual performance levels as measured by OCB and symbolic CSR has a negative effect.

Table 4.9 Regression Analysis for Substantive and Symbolic CSR and Organizational Citizenship Behavior

	Dependent Variable
Independent Variables	OCB
Substantive CSR	0.692***
R²	0.479
Adjusted R²	0.477
F	173.064***
***p<0.01	

	Dependent Variable
Independent Variables	OCB
Symbolic CSR	-0.699***
R²	0.448
Adjusted R²	0.445
F	152.696***
***p<0.01	

To test the H3_a, mediation analysis was conducted. Based on the results, substantive CSR has a significant direct effect on IRP ($c'_{1}=0.7063, p \leq 0.001$). Moreover, it is evident that substantive CSR is a significant predictor of perceived overall justice and positively affects employees perceptions of their organizational fairness ($a_{1}= 0.6452, p \leq 0.001$). POJ also positively impacts IRP ($b_{1}=0.1303, p \leq 0.05$). To check for the significance of indirect effects, the percentile bootstrap test was conducted. The coefficient of indirect effect of substantive CSR on IRP through POJ is 0.0841. The confidence interval for this indirect effect has a lower bound limit of 0.0098, and an upper bound limit of 0.1897. This result indicates that substantive CSR has a significant indirect effect on individual performance through POJ at the 95% confidence level. The indirect effect is not zero since the lower and upper bounds of the confidence intervals did not include zero (Hayes, 2015). Thus, providing ample evidence of a significant indirect relationship between substantive CSR and IPR through POJ (H3_a). Moreover, the direct effect and indirect effect, both are significant, suggesting a complementary mediation with a total effect of 0.7904 at limits of lower bound (0.7023) and upper bound (0.8785).

Table 4.10. Mediation analysis of the Link between Substantive CSR with In-role Performance through Perceived Overall Justice

Relationship	Coefficient	t-value	Confidence interval
Substantive CSR \leftrightarrow In-role Performance (c'_{1})	0.7063***	12.208	[0.5922;0.8205] Sig
Substantive CSR \leftrightarrow Perceived Overall Justice (a_{1})	0.6452***	11.58	[0.5353;0.7551] Sig
Perceived Overall Justice \leftrightarrow In-role Performance (b_{1})	0.1303**	2.258	[0.0161;0.2444] Sig
Substantive CSR \leftrightarrow Perceived Overall Justice \leftrightarrow In-role Performance ($a_{1}*b_{1}$)	0.0841	-	[0.0098;0.1897] Sig
Total Effect= Direct Effect + Indirect Effect	0.7904***	-	[0.7023;0.8785] Sig

To test the hypothesis 3b, mediation analysis was conducted. The results show that symbolic CSR has a significant and negative direct effect on IRP ($c'_{1}=-0.6648$, $p \leq 0.001$). Furthermore, results show that symbolic CSR is also a significant predictor of perceived overall justice and negatively affects employees perceptions of their organizational fairness ($a_{1}=-0.5276$, $p \leq 0.001$). Whereas, POJ positively impacts IRP ($b_{1}=0.2353$, $p \leq 0.001$). In order to check the significance of indirect effects, the percentile bootstrap test was conducted. The coefficient of indirect effect of symbolic CSR on IRP through POJ is -0.1241. The confidence interval for this indirect effect has a lower bound limit of -0.2127, and an upper bound limit of -0.0574. This result indicates that symbolic CSR has a significant indirect effect on individual performance through POJ at 95% confidence level, since the lower and upper bounds of the confidence intervals did not include zero, indicating that the indirect effect is not zero (Hayes, 2015). This gives evidence of a significant indirect relationship between substantive CSR and IPR through POJ (H_{3b}). Also, both the direct effect and indirect effect, are significant, suggesting complementary mediation with a total effect of -0.7889 at [-0.8773;-0.7005].

Table 4.11. Mediation analysis of the Link between Symbolic CSR with In-role Performance through Perceived Overall Justice

Relationship	Coefficient	t-value	Confidence interval
Symbolic CSR \leftrightarrow In-role Performance (c'_{1})	-0.6648***	-13.2	[-0.7634;-0.5661] Sig
Symbolic CSR \leftrightarrow Perceived Overall Justice (a_{1})	-0.5276***	-8.5945	[-0.6498;-0.4053] Sig
Perceived Overall Justice \leftrightarrow In-role Performance (b_{1})	0.2353***	4.7046	[0.1366;0.3340] Sig
Symbolic CSR \leftrightarrow Perceived Overall Justice \leftrightarrow In-role Performance ($a_{1}*b_{1}$)	-0.1241	-	[-0.2127;-0.0574] Sig
Total Effect= Direct Effect + Indirect Effect	-0.7889***	-	[-0.8773;-0.7005] Sig

To check for hypothesis 4_a, mediation analysis was conducted. Based on the results, substantive CSR has a significant direct effect on OCB ($c'_{1}=0.5730$, $p \leq 0.001$). The results also show that substantive CSR is a significant predictor of perceived overall justice and positively affects employees perceptions of their organizational fairness ($a_{1}= 0.6452$, $p \leq 0.001$). Furthermore, POJ positively impacts OCB ($b_{1}=0.1849$, $p \leq 0.01$). In order to check the significance of indirect effects, the percentile bootstrap test was conducted. The coefficient of indirect effect of substantive CSR on OCB through POJ is 0.1193. The confidence interval for this indirect effect has a lower bound limit of 0.0198 and an upper bound limit of 0.2395. This result indicates that substantive CSR has a significant indirect effect on employee extra-role performance through POJ at 95% confidence level, as the lower and upper bounds of the confidence intervals did not include zero, indicating that the indirect effect is not zero (Hayes, 2015). This finding provides evidence of a significant indirect relationship between substantive CSR and OCB through POJ (H4_a). Furthermore, the direct effect and indirect effect are significant, again giving evidence of complementary mediation with a total effect of 0.6923 at [0.5885; 0.7961].

Table 4.12. Mediation analysis of the Link between Substantive CSR Organizational Citizenship Behavior through Perceived Overall Justice

Relationship	Coefficient	t-value	Confidence interval
Substantive CSR \leftrightarrow Organizational Citizenship Behavior (c'_{2})	0.5730***	8.46	[0.4394;0.7066] Sig
Substantive CSR \leftrightarrow Perceived Overall Justice (a_{1})	0.6452***	11.58	[0.5353;0.7551] Sig
Perceived Overall Justice \leftrightarrow Organizational Citizenship Behavior (b_{2})	0.1849*	2.7299	[0.0513;0.3185] Sig
Substantive CSR \leftrightarrow Perceived Overall Justice \leftrightarrow Organizational Citizenship Behavior ($a_{1}*b_{2}$)	0.1193	-	[0.0198;0.2395] Sig
Total Effect= Direct Effect + Indirect Effect	0.6923***	-	[0.5885;0.7961] Sig

Lastly, to test for hypothesis 4_b, mediation analysis was conducted. According to results, symbolic CSR has a significant direct effect on OCB ($c'_{1} = -0.5222$, $p \leq 0.001$). The results also show that symbolic CSR is a significant predictor of perceived overall justice and negatively affects employees perceptions of their organizational fairness ($a_{1} = -0.5276$, $p \leq 0.001$). However, POJ positively impacts OCB ($b_{1} = 0.2791$, $p \leq 0.001$). Moreover, in order to check the significance of indirect effects the percentile bootstrap test was conducted. The coefficient of indirect effect of substantive CSR on OCB through POJ is -0.1473. The confidence interval for this indirect effect has a lower bound limit of -0.2476, and an upper bound limit of -0.0615. This result indicates that symbolic CSR has a significant indirect effect on employee extra-role performance through POJ at 95% confidence level, as the lower and upper bounds of the confidence intervals did not include zero, indicating that the indirect effect is not zero (Hayes, 2015). This shows evidence of a significant indirect relationship between symbolic CSR and OCB through POJ (H4_b). Moreover, the direct effect and indirect effect, both are significant, suggesting complementary mediation with a total effect of -0.6695 at levels of lower bound -0.7763 and upper bound -0.5626.

Table 4.13. Mediation analysis for the link between Symbolic CSR and Organizational Citizenship Behavior through Perceived Overall Justice

Relationship	Coefficient	t-value	Confidence interval
Symbolic CSR \leftrightarrow Organizational Citizenship Behavior ($c'2$)	-0.5222***	-8.6174	[-0.6417;-0.4027] Sig
Symbolic CSR \leftrightarrow Perceived Overall Justice (a_1)	-0.5276***	-8.5945	[-0.6498;-0.4053] Sig
Perceived Overall Justice \leftrightarrow organizational Citizenship Behavior (b_1)	0.2791***	4.606	[0.1596;0.3987] Sig
Symbolic CSR \leftrightarrow Perceived Overall Justice \leftrightarrow Organizational Citizenship Behavior (a_1*b_2)	-0.1473	-	[-0.2476;-0.0615] Sig
Total Effect= Direct Effect + Indirect Effect	-0.6695***	-	[-0.7763;-0.5626] Sig

4.6 Conclusion

In order to analyze the data of this study, a series of univariate and multivariate analyses were performed. First, preliminary data analysis was performed to ascertain descriptive statistics were computed. Afterwards, the hypotheses were tested using linear regression analysis and process macro (model # 4) developed by Andrew Hayes as the results for the reliability and validity of the constructs showed no concerns. The results showed that substantive CSR attributions positively while symbolic CSR attributions negatively impacted in-role and extra-role employee performance variables that were measured by IRP and OCB. Moreover, the results showed there was complementary mediation of POJ for the relationships of both substantive and symbolic CSR attributions and employee performance measures (IRP and OCB). As per Zhao et al., (2010) criteria, the complementary mediation exists for the indirect effect of both substantive and symbolic CSR attributions on employee performance through perceived overall justice.

Chapter Five: Conclusions and Implications

5.1 Introduction

This Chapter comprises of five sections. The first section contains an in-depth discussion about findings for concluding the research question and the conceptual model. The second section of highlights the theoretical contributions of this research. The third section provides managerial implications of this study. Last section describes the limitations of the current study and provides some possible avenues for future research in this area.

5.2 Concluding the Research Question and Conceptual Model

This study aims to expand the current understanding of employee CSR attributions as substantive or symbolic with respect to their performance outcomes through the lens of social identity theory. To examine this complex phenomenon, the indirect impact of employees' CSR attributions on individual performance through perceived overall justice as an underlying mechanism was explored. There is a need to explore the influence of employee CSR attributions on their performance outcomes (Glavas & Radic, 2019). Similarly, very few studies have explored the indirect relationship between CSR attributions and employee work-outcomes with perceived overall justice as a mediating variable (Wang, Fu, Qiu, Moore, & Wang, 2017).

For this purpose, substantive and symbolic CSR as employees' attribution were taken as independent variables and perceived overall justice as a mediator. The dependent variables for this single framework were in-role and extra-role performance (organizational. citizenship behavior). This study utilized a quantitative research strategy and cross sectional research design was adopted to collect data through self-administered survey. Both pen and paper and online surveys were conducted. From a total of 300 questionnaires distributed to a purposive sample of employees across a broad range of occupations, hierarchy, tenure levels and manufacturing organizations in Pakistan. 201 usable questionnaires were returned for the data analysis. After assessing construct reliability and validity through CFA, the

hypotheses were tested using SEM to empirically test the relationships among the independent and dependent variables as well as the mediation effect of the proposed conceptual model.

The findings of this study provide affirmation of the importance of substantive and symbolic attributions of employees about CSR. Also, these employee attributions of CSR influenced the in-role and extra-role employee performance. The results of this study highlight the circumstances under which CSR is pivotal for the wellbeing of contemporary organizations (Orlitzky et al., 2011, p.9). These findings give further support to the existing literature (Donia et al., 2017) by providing evidence that only employees' attribution of CSR as substantive, as opposed to symbolic, positively influences employees' performance outcomes. Whereas, CSR initiatives perceived as symbolic can have a negative influence on both in-role and extra role employee performance.

The findings of this study are relevant and in line with previous research (Orlitzky et al., 2011; Donia et al., 2017) as they provide evidence that employees are not only concerned about whether or not their organization is undertaking CSR initiatives but rather why it is doing so. As the Millennials, who now form a greater part of the workforce, demand that the right thing should be done for the right reasons (Deloitte, 2016; Fieldmann, Wall, Hosea, Banker, & Ponce, 2015). These findings are also consistent with results of self-serving and organizational citizenship behavior research, which shows that the supervisors dislike employees who engage in OCB for self-serving reasons (Bolino et al., 2006; Reynolds, Shoss, & Jundt, 2015; Donia, Johns, & Raja, 2016). Similarly, employees frown upon self-serving and symbolic CSR intentions on behalf of the organization (Babu, De Roeck, & Raineri, 2019; Hejjas, Miller, & Scarles, 2019). The findings of this also found evidence of complementary mediation, whereby the effect of employees' CSR attributions on performance outcomes is facilitated through employees' perception of organizational fairness (perceived overall justice). The findings of this study imply that the employees' perceptions about their organization's CSR initiatives strongly corroborate with their perceptions about organizational fairness.

5.3 Theoretical Implications

Drawing from the social identity theory, this study explains the impact of employees' CSR attributions on individual performance (taken as a measure of favorable work related outcomes). This study hypothesized that employees' attribution of CSR as substantive makes them feel more associated with their organization, because of value congruence between them and the organization. Furthermore, these employee attributions of CSR allude to their sense of justice and makes employees more willing to maintain the membership and motivates them to work towards achieving the goals and targets of the organization (Cropanzano et al., 2001). Indeed, the model of this study comprises of "both substantive and symbolic CSR attributions" and explore their impact on employee performance elements namely: in-role and extra-role employee performance. Thus, this study helps in highlighting the value of engaging in substantive CSR as opposed to symbolic CSR for organizations. Also, this study explored the role of perceived overall justice as an underlying mechanism by which employees' CSR attributions impacts their individual performance components. It is imperative to mention that various studies have observed the direct effect of employee CSR attributions and employee work/performance outcomes or have analyzed indirect relationship with different mediators but these studies did not ascertain the facilitatory role of perceived overall justice for the above mentioned link (Gond et al., 2017; De Roeck & Maon, 2018).

This study attempts to examine the effect of employees' attribution of CSR on their performance outcomes in a more comprehensive manner. Previously, research has examined the effect of CSR on employee work-outcomes by focusing only on one measure at a time such as organizational commitment (Turker, 2009; Stites & Michael, 2011), job satisfaction (Valentine & Fleischman, 2008; De Roeck et al., 2014), and OCB (Rupp et al., 2013; Abdullah & Rashid, 2012). However, fragmentary evidence cannot give a comprehensive depiction of employees' perceptions of CSR (Wang et al., 2017). Except Donia et al., (2017), there has been dearth of research that has examined the impact of employee attributions about CSR on both in-role and extra-role employee performance components. In fact, these measures are

fundamentally connected to each other following the framework of organizational citizenship behavior and yet at the same time they independently portray different characteristics of employee work-outcomes. Moreover, these measures provide employees' reactions toward CSR directly (Wang et al., 2017). Thus, this study provides a more comprehensive representation with respect to employee performance.

5.4 Managerial Implications

The present study has a number of significant practical contributions for organizations. The conceptual model and its testing in the empirical context provides ample evidence for organizations to undertake meaningful and genuine CSR initiatives focusing due to the following reasons. First, employees' CSR attribution do shape their subsequent attitudinal and behavioral outcomes toward the organization. Therefore, taking this fact into account when selecting, designing and communicating CSR initiatives can help in enhancing employees' work-outcomes. Second, the findings of this study suggest that only CSR initiatives perceived to be substantive positively influence employees' performance measures. So, organizations desire to engage in CSR in order to improve their image or profits may backfire and may in fact be detrimental as any gains derived from symbolic CSR may come at the expense of employees' falling performance.

As employees' CSR attributions affect their responses toward the organization, organizations can play an active role in shaping CSR attributions by communicating their intent behind CSR initiatives to employees. For instance, organizations that engage in substantive CSR need to make sure that their commitment towards a cause is understood by employees. It can be done in a number of ways such as providing regular information and updates to employees as well as apprising them of any potential costs associated with the cause. Employees will be more likely to perceive the cause as substantive when they hear about it from the organization rather than looking at some advertisements for publicity. Moreover, being aware about the costs will show true commitment of the organization towards the CSR initiatives.

Third, engaging in substantive CSR can also prove helpful for organizations in recruiting and retaining talent (Van Buren III et al., 2011). As mentioned previously, research on Millennials show that they consider CSR to be an important factor when considering potential jobs (Greening & Turban, 2000; Rupp et al., 2013; Jones, Willness, & Madey, 2014). So, organizations can benefit if their CSR initiatives are guided by substantive intentions. More importantly, if organizations are effectively able to communicate to their community about the true dedication towards a given cause then it will help organization in being more favorably viewed by job applicants or potential employees.

Last, since employees are considered to be most important internal and primary stakeholders (McWilliams & Siegal, 2001), organizations can benefit if they pay special attention to internal CSR i.e. CSR directed towards employees (Brammer et al., 2007; Turker, 2009). As in this case, employees will be the entity that benefits from an organization's CSR initiatives, they will feel bonded with their organization and will likely to reciprocate in terms of positive work behaviors (Bhattacharya et al., 2009; De Roeck et al., 2014). Moreover, encouraging employees to volunteer for CSR initiatives will be helpful as it will increase their involvement and understanding of a cause, and they will more likely perceive it to be substantive.

5.5 Limitations and Future Directions

This study is subjected to certain limitations. First, attribution of CSR initiatives as symbolic/substantive is still a developing concept. The uncertainties and discrepancies in measuring this term might be one of the major limitations regarding the practicality of this study. Moreover, this study uses a cross-sectional research design, the causality between variables studied in this study cannot be established as that requires a longitudinal research design.

In the context of the above limitations, the present study provides a number of avenues for future research on micro-CSR. First and foremost, a very obvious gap exists in current literature (Donia et al., 2017) that is to explore how employees' attributions of CSR are formed, as uncovering the factors that

form or shape employees' CSR perceptions can help organizations in ensuring how to design, implement and communicate their CSR initiatives so that they perceived CSR activities as substantive. Second, there is a dearth of individual level differences in micro-CSR (Rupp & Mallory, 2015; Hejjas et al., 2019). Individual characteristics such as moral identity can be studied to explore the link between employee CSR attributions and work-outcomes. Moreover, this study focuses only on individual-level, in future studies it might be helpful to study employees' CSR attributions on a multi-level. For instance, future research can combine predictors and outcomes from individual-level with moderators from organizational-levels.

Third, the bulk of literature has focused on exploring the impact of employee CSR attributions on positive work-outcomes (such as organizational commitment, organizational citizenship behaviors etc.) but future research can focus on negative employee attitudes and behaviors such as cynicism and loafing. Last, whereas in this study the data has been collected from Pakistan, future research can collect data from multiple countries to conduct a cross-cultural comparison to examine how employees' CSR attributions, their perceptions of organizational fairness (POJ) and their subsequent attitudes and behaviors may differ in regard to differences in cultural factors.

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Appendix A

Survey – Form

Dear Participant,

I am completing my Master of Philosophy (MPhil) degree at Lahore School of Economics under the supervision of Dr. Zahid Riaz.

I would like your help in this study, which is aimed at determining the impact of employees' CSR attributions on job performance of employees.

The following questionnaire will require approximately **5 - 7 minutes** to complete. In order to ensure that all information will remain confidential, please do not include your name. If you choose to participate in this project, please answer all questions as honestly as possible and return the completed survey. Participation is strictly voluntary and you may refuse to participate at any time.

A report on the findings of this study will be made available to all participants upon request. No findings will be published which could identify any individual participant. The access to data is restricted as per the guidelines of the school.

I realize that your time is a very scarce resource, and I appreciate any time devoted to this study. If you have any queries or would like to be informed of the aggregate research finding, please contact me by email.

Thank you for taking the time to assist me in my educational endeavors. Completion and return of the questionnaire will indicate your willingness to participate in this study.

Once again, I am grateful for your kindness and support.

With best regards,

Maira Habib

MPhil (Candidate)

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SECTION I

Please use the rating scale to indicate the extent to which you agree with the following statements about the reasons why your organization engages in CSR programs	<u>Strongly Agree</u>	<u>Agree</u>	<u>Neutral</u>	<u>Disagree</u>	<u>Strongly Disagree</u>
Because it cares about what happens to the community in which it operates (both domestic and internationally, if operating globally).	5	4	3	2	1
Because it cares about what happens to external actors it does business/interacts with.	5	4	3	2	1
Because it wants to help solve problems in the community.	5	4	3	2	1
Because it has a genuine interest in the welfare of external individuals affected by its practices (i.e. such as the local community in which it operates).	5	4	3	2	1
Because it feels it is important to help those in need.	5	4	3	2	1
Because it wants to help external actors it does business/interacts with in any way it can.	5	4	3	2	1
Because it values a role of interacting with the community.	5	4	3	2	1
Because it takes on the needs of the community and external individuals as its own.	5	4	3	2	1
To avoid looking bad in front of others.	5	4	3	2	1
To look good relative to its competitors.	5	4	3	2	1
To look better than its competitors.	5	4	3	2	1
To impress its employees as caring for those outside the company.	5	4	3	2	1
To appear to be an ethical company.	5	4	3	2	1
To avoid criticism from the media and/or external actors it does business/interacts with.	5	4	3	2	1

Please use the rating scale to indicate the extent to which you agree with the following statements	<u>Strongly Agree</u>	<u>Agree</u>	<u>Neutral</u>	<u>Disagree</u>	<u>Strongly Disagree</u>
I adequately complete assigned duties at work	5	4	3	2	1
I fulfill responsibilities specified in job description	5	4	3	2	1
I meet formal performance requirements of this job	5	4	3	2	1
I engage in activities that directly affect my performance evaluation	5	4	3	2	1
I neglect aspects of the job I'm obliged to perform	5	4	3	2	1
I fail to perform essential duties	5	4	3	2	1
I perform tasks that are expected of me	5	4	3	2	1

Please use the rating scale to indicate the extent to which you agree with the frequency of following statements about your feelings toward the organization	<u>Always</u>	<u>Very Often</u>	<u>Sometimes</u>	<u>Rarely</u>	<u>Never</u>
Express loyalty toward the organization.	5	4	3	2	1
Willingly give your time to help others who have work-related problems.	5	4	3	2	1
Defend the organization when other employees criticize it.	5	4	3	2	1
Keep up with developments in the organization.	5	4	3	2	1
Show genuine concern and courtesy toward coworkers, even under the most trying business or personal situations.	5	4	3	2	1
Assist others with their duties.	5	4	3	2	1
Share personal property with others to help their work.	5	4	3	2	1
Help others who have been absent.	5	4	3	2	1
Take action to protect the organization from potential problems.	5	4	3	2	1
Demonstrate concern about the image of the organization.	5	4	3	2	1
Give up time to help others who have work or non-work problems.	5	4	3	2	1
Adjust your work schedule to accommodate other employees' requests for time off.	5	4	3	2	1

Please use the rating scale to indicate the extent to which you agree with the frequency of following statements about your feelings toward the organization	<u>Always</u>	<u>Very Often</u>	<u>Sometimes</u>	<u>Rarely</u>	<u>Never</u>
Attend functions that are not required but that help the organizational image.	5	4	3	2	1
Go out of the way to make newer employees feel welcome in the work group.	5	4	3	2	1
Show pride when representing the organization in public.	5	4	3	2	1
Offer ideas to improve the functioning of the organization.	5	4	3	2	1

Please use the rating scale to indicate the extent to which you agree with the following statements	<u>Strongly Agree</u>	<u>Agree</u>	<u>Neutral</u>	<u>Disagree</u>	<u>Strongly Disagree</u>
Overall, I'm treated fairly by my organization.	5	4	3	2	1
In general, I can count on this organization to be fair.	5	4	3	2	1
In general, the treatment I receive around here is fair.	5	4	3	2	1
Usually, the way things work in this organization are not fair.	5	4	3	2	1
Most of the people who work here would say they are often treated unfairly.	5	4	3	2	1
For the most part, this organization treats its employees fairly.	5	4	3	2	1

SECTION II

Company Information:

- * Company Name : _____
- * Previous Company Name (if applicable): _____

- * Company Location (City): _____

Employee Information:

- * Gender O Male O Female
- * Marital Status O Single O Married
- * Age _____ (in years)
- * What is your highest educational qualification?

O Diploma
OBA/BBA/BSc

O Matriculation/O
OMBA/MSc/MS/MPhil

O FSc/FA/I Com/A
O PhD

- * How long have you worked in your current organization? _____ (in years)
- * Which department do you work in?
 - O Marketing/Development O HR & Admin O Underwriting
 - O Account/Finance/Audit O Claims O Information Technology
 - O Other _____

Appendix B

Table 1: Summary of literature

No	Author, Year, Country	Paradigm/Method	Data Source	Methodology	Dependent Variable	Mediator/Moderator	Independent Variable
1	de Jong & Meer, 2017, Netherlands	Content-analysis	Data taken from annual and CSR reports	N/A	N/A	N/A	N/A
2	Donia et al., 2017, USA, Canada		371 full-time employees across a broad range of occupations	Confirmatory Factor Analysis (CFA)	i) In-role Performance ii) Organizational citizenship behaviour (OCB) iii) Counter-productive work behaviour (CWB)	i) CSR-importance ii) Person-organization fit iii) work-related attitudes	i) CSR-SS
3	Branco & Rodrigues, 2007, Portugal	Theory-building	N/A	N/A	N/A	N/A	N/A
4	Clarkson, 2014, Canada	Theory-building	The Academy of Management Review, Vol. 20, No. 1 (Jan., 1995), pp. 92-117	N/A	Stakeholder Satisfaction	N/A	Corporate Social Performance (CSP)
7	Matten & Moon, 2007, Canada & UK	Theoretical Framework for a comparative understanding of CSR in USA and Europe	N/A	N/A	Forms of CSR to society • Explicit CSR • Implicit CSR	The organization	i) Nature of the firm ii) Organization of Markt Processes iii) Coordination and Control systems iv) Coercive Isomorphisms v) Mimetic Processes vi) Normative Processes
8	Donia & Sirsly, 2006, CANADA	Theoretical Framework	N/A	N/A	i) Employee work-related attitude ii) Employee work-related behaviour	i) Employee Moral Identity ii) Employee Self-concern	Attribution of CSR as Substantive/Symbolic

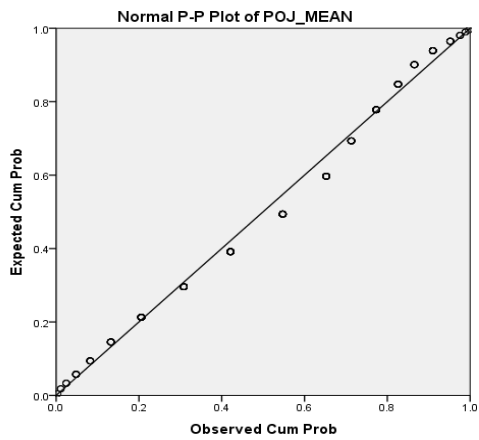
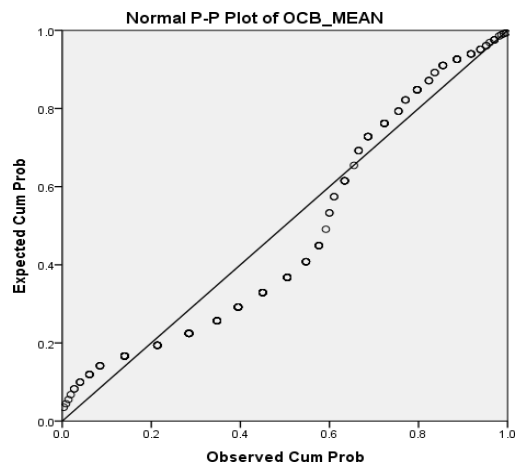
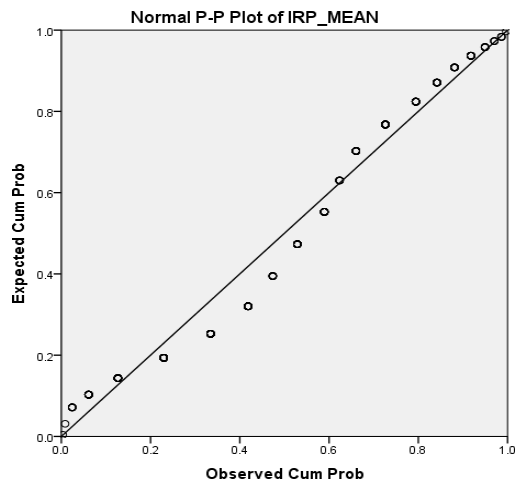
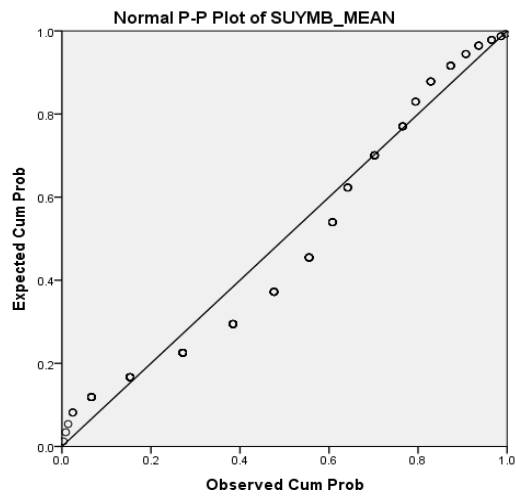
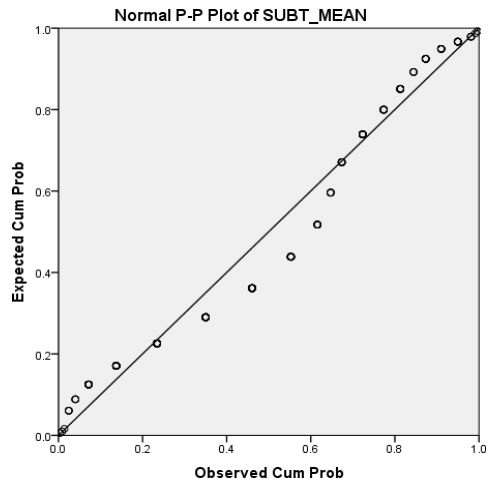
9	Hawn & Ioannou, 2016, North Carolina USA	longitudinal analysis, cross-country comparison.	Database: Thomson Reuters (ASSET 4), Stock Market Data from Data Stream	The market-value equation	Market Value	N/A	i) Internal & External CSR ii) Gap between Internal & External CSR
10	Ambrose & Schminke, 2009, USA.	Empirical study	137 employee-supervisor dyads from 58 organizations	CFA & SEM	i) Distributive justice ii) procedural justice iii) interactional justice	Perceived Overall Justice (POJ)	Job Satisfaction, ii) Commitment iii) Turnover Intention
11	Roeck et al., 2013, Belgium, France.	Empirical Study	From 181 hospital employees	SEM	i) perceived internal CSR ii) Perceived external CSR	i) Perceived Overall Justice ii) Organizational Identification	Job Satisfaction
12	Moon et al., 2014, USA, South Korea.	Empirical Study	253 usable questionnaires from 87 organizations	CFA	Employees Perception of CSR	i) Distributive justice ii) procedural justice iii) interactional justice iv) Affective Organizational Commitment	Compassion
13	Story & Neve, 2015, Portugal	Empirical study	229 employee-supervisor dyads from 17 organizations	Multiple Linear Regression	i) CSR extrinsic ii) CSR intrinsic	N/A	i) in-role Performance ii) Extra-role Performance
14	Virgolino & Ribeiro, 2017, Portugal	Empirical Study	407 employees from 100 organizations	CFA	i) Perceived Organizational Justice ii) psychological contract	i) Perceived organizational support ii) Burnout	Individual Performance
15	Glavas & Kelley, 2014, USA.	Empirical Study	827 employees in 18 organizations	SEM	i) Social Perceived CSR	I) Meaningfulness	i) Job Satisfaction ii) Organizational Commitment

						ii) General Perceived CSR iii) Environmental Perceived CSR	ii) Perceived Organizational Support	
16	Carroll, 2008, USA	Book Chapter	N/A	N/A	N/A	N/A	N/A	N/A
17	Garriga & Mele, 2004, Netherlands	Theoretical paper, classifying main theories and approaches of CSR into 4 groups	N/A				N/A	N/A
18	Schons & Steinmeier, 2015, Germany	Empirical Study	Data taken from Thomson Reuters' Asset4ESG database	Regression Analysis	i) Symbolic action ii) Gap iii) Substantive action	N/A		Firm Performance
19	Aguinis & Glavas, 2013, USA	Theoretical paper, classifying CSR into embedded VS peripheral CSR on the basis of psychological foundations	N/A	N/A	N/A	N/A	N/A	N/A
20	Glavas, 2016, USA.	Conceptual Paper	N/A	N/A	N/A	N/A	N/A	N/A

Table 2: Summary of Instruments

Construct	Nature of Variable	Items	Scale	Author(s)
Substantive CSR	Independent Variable	8 Items	5-point agreement scale (1 = Strongly Disagree to 5 = Strongly Agree)	(Donia et al.,2017)
Symbolic CSR	Independent Variable	6 Items	5-point agreement scale (1 = Strongly Disagree to 5 = Strongly Agree)	(Donia et al.,2017)
Perceived Overall Justice	Mediating Variable	6 Items	5-point agreement scale (1 = Strongly Disagree to 5 = Strongly Agree)	(Ambrose & Schminke, 2009)
In-role Performance	Dependent Variable	7 Items	5-point agreement scale (1 = Strongly Disagree to 5 = Strongly Agree)	(William & Anderson,1991)
Organizational Citizenship Behavior	Dependent Variable	16 Items	5-point frequency scale (1= Never to 5= Always)	(Lee & Allen,2002)

Figure 1: P-P Plots



Correlations

		Tenure	Department	Qualification	SUBS_1	SYS_1	IRP_1	OCB_2	POJ_1
Tenure	Pearson Correlation	1	-.158*	.039	.033	.047	.009	.089	-.081
	Sig. (2-tailed)		.029	.595	.656	.519	.899	.223	.265
	N	190	190	190	190	190	190	190	190
Department	Pearson Correlation	-.158*	1	.023	-.030	-.052	.113	-.005	-.053
	Sig. (2-tailed)	.029		.750	.679	.478	.121	.950	.464
	N	190	190	190	190	190	190	190	190
Qualification	Pearson Correlation	.039	.023	1	-.317**	.273**	-.295**	-.284**	-.364**
	Sig. (2-tailed)	.595	.750		.000	.000	.000	.000	.000
	N	190	190	190	190	190	190	190	190
SUBS_1	Pearson Correlation	.033	-.030	-.317**	1	-.775**	.790**	.692**	.645**
	Sig. (2-tailed)	.656	.679	.000		.000	.000	.000	.000
	N	190	190	190	190	190	190	190	190
SYS_1	Pearson Correlation	.047	-.052	.273**	-.775**	1	-.789**	-.669**	-.528**
	Sig. (2-tailed)	.519	.478	.000	.000		.000	.000	.000
	N	190	190	190	190	190	190	190	190
IRP_1	Pearson Correlation	.009	.113	-.295**	.790**	-.789**	1	.719**	.586**
	Sig. (2-tailed)	.899	.121	.000	.000	.000		.000	.000
	N	190	190	190	190	190	190	190	190
OCB_2	Pearson Correlation	.089	-.005	-.284**	.692**	-.669**	.719**	1	.555**
	Sig. (2-tailed)	.223	.950	.000	.000	.000	.000		.000
	N	190	190	190	190	190	190	190	190
POJ_1	Pearson Correlation	-.081	-.053	-.364**	.645**	-.528**	.586**	.555**	1
	Sig. (2-tailed)	.265	.464	.000	.000	.000	.000	.000	
	N	190	190	190	190	190	190	190	190

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Regression Analysis: Substantive CSR with IRP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.790 ^a	.625	.623	.61423106

a. Predictors: (Constant), SUBS_1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	118.071	1	118.071	312.954	.000 ^b
	Residual	70.929	188	.377		
	Total	189.000	189			

a. Dependent Variable: IRP_1

b. Predictors: (Constant), SUBS_1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.499E-016	.045		.000	1.000
	SUBS_1	.790	.045	.790	17.691	.000

a. Dependent Variable: IRP_1

Regression Analysis: Symbolic CSR with IRP

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SYS_1 ^b	.	Enter

a. Dependent Variable: IRP_1

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.789 ^a	.622	.620	.61613793

a. Predictors: (Constant), SYS_1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	117.630	1	117.630	309.858	.000 ^b
	Residual	71.370	188	.380		
	Total	189.000	189			

a. Dependent Variable: IRP_1

b. Predictors: (Constant), SYS_1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.147E-016	.045		.000	1.000
	SYS_1	-.789	.045	-.789	-17.603	.000

a. Dependent Variable: IRP_1

Regression Analysis: Substantive CSR with OCB

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SUBS_1 ^b	.	Enter

a. Dependent Variable: OCB_2

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.692 ^a	.479	.477	.72350045

a. Predictors: (Constant), SUBS_1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.591	1	90.591	173.064	.000 ^b
	Residual	98.409	188	.523		
	Total	189.000	189			

a. Dependent Variable: OCB_2

b. Predictors: (Constant), SUBS_1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.587E-017	.052		.000	1.000
	SUBS_1	.692	.053	.692	13.155	.000

a. Dependent Variable: OCB_2

Regression Analysis: Symbolic CSR with OCB

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SYS_1 ^b	.	Enter

a. Dependent Variable: OCB_2

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.669 ^a	.448	.445	.74481283

a. Predictors: (Constant), SYS_1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	84.708	1	84.708	152.696	.000 ^b
	Residual	104.292	188	.555		
	Total	189.000	189			

a. Dependent Variable: OCB_2

b. Predictors: (Constant), SYS_1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.282E-016	.054		.000	1.000
	SYS_1	-.669	.054	-.669	-12.357	.000

a. Dependent Variable: OCB_2

Mediation Analysis: Substantive CSR with IRP

Run MATRIX procedure:

***** PROCESS Procedure for SPSS Version 3.1 *****

Written by Andrew F. Hayes, Ph.D. www.afhayes.com
 Documentation available in Hayes (2018). www.guilford.com/p/hayes3

***** Model : 4

Y : IRP_1 X
 : SUBS_1
 M : POJ_1

Sample Size:
 190

***** OUTCOME

VARIABLE:
 POJ_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.6452	.4163	.5868	134.0979	1.0000	188.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0556	.0000	1.0000	-.1096	.1096
SUBS_1	.6452	.0557	11.5801	.0000	.5353	.7551

***** OUTCOME

VARIABLE:
 IRP_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.7966	.6346	.3693	162.4005	2.0000	187.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0441	.0000	1.0000	-.0870	.0870
SUBS_1	.7063	.0579	12.2079	.0000	.5922	.8205
POJ_1	.1303	.0579	2.2518	.0255	.0161	.2444

***** TOTAL EFFECT MODEL ***** OUTCOME

VARIABLE:
 IRP_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.7904	.6247	.3773	312.9545	1.0000	188.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0446	.0000	1.0000	-.0879	.0879
SUBS_1	.7904	.0447	17.6905	.0000	.7023	.8785

***** TOTAL, DIRECT, AND INDIRECT EFFECTS OF X ON Y *****

Total effect of X on Y

Effect	se	t	p	LLCI	ULCI	c_ps	c_cs
	.7904	.0447	17.6905	.0000	.7023	.8785	.7904

Direct effect of X on Y

Effect	se	t	p	LLCI	ULCI	c'_ps	c'_cs
	.7063	.0579	12.2079	.0000	.5922	.8205	.7063

Indirect effect(s) of X on Y:

	Effect	BootSE	BootLLCI	BootULCI
POJ_1	.0841	.0467	.0093	.1936

Partially standardized indirect effect(s) of X on Y: Effect BootSE

	Effect	BootSE	BootLLCI	BootULCI
POJ_1	.0841	.0466	.0095	.1929

Completely standardized indirect effect(s) of X on Y: Effect BootSE

	Effect	BootSE	BootLLCI	BootULCI
POJ_1	.0841	.0460	.0098	.1897

***** ANALYSIS NOTES AND ERRORS ***** Level of

confidence for all confidence intervals in output:

95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

----- END MATRIX -----

Mediation Analysis: Symbolic CSR with IRP

Run MATRIX procedure:

***** PROCESS Procedure for SPSS Version 3.1 ***** Written by Andrew F.

Hayes, Ph.D. www.afhayes.com
 Documentation available in Hayes (2018). www.guilford.com/p/hayes3

***** Model : 4

Y : IRP_1
 X : SYS_1
 M : POJ_1

Sample Size:
 190

***** OUTCOME

VARIABLE:
 POJ_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.5276	.2783	.7255	72.5040	1.0000	188.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0618	.0000	1.0000	-.1219	.1219
SYS_1	-.5276	.0620	-8.5149	.0000	-.6498	-.4053

***** OUTCOME

VARIABLE:
 IRP_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.8138	.6623	.3413	183.4120	2.0000	187.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0424	.0000	1.0000	-.0836	.0836
SYS_1	-.6648	.0500	-13.2900	.0000	-.7634	-.5661
POJ_1	.2353	.0500	4.7046	.0000	.1366	.3340

***** TOTAL EFFECT MODEL ***** OUTCOME

VARIABLE:
 IRP_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.7889	.6224	.3796	309.8585	1.0000	188.0000	.0000

Model	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0447	.0000	1.0000	-.0882	.0882
SYS_1	-.7889	.0448	-17.6028	.0000	-.8773	-.7005

***** TOTAL, DIRECT, AND INDIRECT EFFECTS OF X ON Y ***** Total effect of X

on Y	Effect	se	t	p	LLCI	ULCI	c_ps	c_cs
	-.7889	.0448	-17.6028	.0000	-.8773	-.7005	-.7889	-.7889

Direct effect of X on Y	Effect	se	t	p	LLCI	ULCI	c'_ps	c'_cs
	-.6648	.0500	-13.2900	.0000	-.7634	-.5661	-.6648	-.6648

Indirect effect(s) of X on Y:	Effect	BootSE	BootLLCI	BootULCI
POJ_1	-.1241	.0407	-.2141	-.0564

Partially standardized indirect effect(s) of X on Y:	Effect	BootSE	BootLLCI	BootULCI
POJ_1	-.1241	.0404	-.2144	-.0563

Completely standardized indirect effect(s) of X on Y:	Effect	BootSE	BootLLCI	BootULCI
POJ_1	-.1241	.0400	-.2127	-.0574

***** ANALYSIS NOTES AND ERRORS ***** Level of

confidence for all confidence intervals in output:
95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

----- END MATRIX -----

Mediation Analysis: Substantive CSR with OCB

Run MATRIX procedure:

***** PROCESS Procedure for SPSS Version 3.1 ***** Written by Andrew F.

Hayes, Ph.D. www.afhayes.com
 Documentation available in Hayes (2018). www.guilford.com/p/hayes3

***** Model : 4

Y : OCB_2 X
 : SUBS_1
 M : POJ_1

Sample Size:
 190

***** OUTCOME

VARIABLE:
 POJ_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.6452	.4163	.5868	134.0979	1.0000	188.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0556	.0000	1.0000	-.1096	.1096
SUBS_1	.6452	.0557	11.5801	.0000	.5353	.7551

***** OUTCOME

VARIABLE:
 OCB_2

Model Summary

R	R-sq	MSE	F	df1	df2	p
.7066	.4993	.5061	93.2283	2.0000	187.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0516	.0000	1.0000	-.1018	.1018
SUBS_1	.5730	.0677	8.4601	.0000	.4394	.7066
POJ_1	.1849	.0677	2.7299	.0069	.0513	.3185

***** TOTAL EFFECT MODEL ***** OUTCOME

VARIABLE:
 OCB_2

Model Summary

R	R-sq	MSE	F	df1	df2	p
.6923	.4793	.5235	173.0640	1.0000	188.0000	.0000

Model	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0525	.0000	1.0000	-.1035	.1035
SUBS_1	.6923	.0526	13.1554	.0000	.5885	.7961

***** TOTAL, DIRECT, AND INDIRECT EFFECTS OF X ON Y *****

Total effect of X on Y							
Effect	se	t	p	LLCI	ULCI	c_ps	c_cs
.6923	.0526	13.1554	.0000	.5885	.7961	.6923	.6923

Direct effect of X on Y							
Effect	se	t	p	LLCI	ULCI	c'_ps	c'_cs
.5730	.0677	8.4601	.0000	.4394	.7066	.5730	.5730

Indirect effect(s) of X on Y:				
	Effect	BootSE	BootLLCI	BootULCI
POJ_1	.1193	.0562	.0198	.2416

Partially standardized indirect effect(s) of X on Y:				
	Effect	BootSE	BootLLCI	BootULCI
POJ_1	.1193	.0564	.0198	.2433

Completely standardized indirect effect(s) of X on Y:				
	Effect	BootSE	BootLLCI	BootULCI
POJ_1	.1193	.0555	.0198	.2395

***** ANALYSIS NOTES AND ERRORS ***** Level of

confidence for all confidence intervals in output:
95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

----- END MATRIX -----

Mediation Analysis: Symbolic CSR with OCB

Run MATRIX procedure:

***** PROCESS Procedure for SPSS Version 3.1 ***** Written by Andrew F.

Hayes, Ph.D. www.afhayes.com
 Documentation available in Hayes (2018). www.guilford.com/p/hayes3

***** Model : 4

Y : OCB_2
 X : SYS_1
 M : POJ_1

Sample Size:
 190

***** OUTCOME

VARIABLE:
 POJ_1

Model Summary

R	R-sq	MSE	F	df1	df2	p
.5276	.2783	.7255	72.5040	1.0000	188.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0618	.0000	1.0000	-.1219	.1219
SYS_1	-.5276	.0620	-8.5149	.0000	-.6498	-.4053

***** OUTCOME

VARIABLE:
 OCB_2

Model Summary

R	R-sq	MSE	F	df1	df2	p
.7102	.5044	.5009	95.1686	2.0000	187.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0513	.0000	1.0000	-.1013	.1013
SYS_1	-.5222	.0606	-8.6174	.0000	-.6417	-.4027
POJ_1	.2791	.0606	4.6064	.0000	.1596	.3987

***** TOTAL EFFECT MODEL ***** OUTCOME

VARIABLE:
 OCB_2

Model Summary

R	R-sq	MSE	F	df1	df2	p
.6695	.4482	.5547	152.6964	1.0000	188.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	.0000	.0540	.0000	1.0000	-.1066	.1066
SYS_1	-.6695	.0542	-12.3570	.0000	-.7763	-.5626

***** TOTAL, DIRECT, AND INDIRECT EFFECTS OF X ON Y *****

Total effect of X on Y

Effect	se	t	p	LLCI	ULCI	c_ps	c_cs
-0.6695	.0542	-12.3570	.0000	-.7763	-.5626	-.6695	-.6695

Direct effect of X on Y

Effect	se	t	p	LLCI	ULCI	c'_ps
c'_cs						
-.5222	.0606	-8.6174	.0000	-.6417	-.4027	-.5222
.5222						

Indirect effect(s) of X on Y:

Effect	BootSE	BootLLCI	BootULCI
POJ_1	-.1473	.0495	-.2533
			-.0609

Partially standardized indirect effect(s) of X on Y:

Effect	BootSE	BootLLCI	BootULCI
POJ_1	-.1473	.0496	-.2545
			-.0602

Completely standardized indirect effect(s) of X on Y: Effect

Effect	BootSE	BootLLCI	BootULCI
POJ_1	-.1473	.0475	-.2476
			-.0615

***** ANALYSIS NOTES AND ERRORS ***** Level of

confidence for all confidence intervals in output:

95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

----- END MATRIX -----