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**The relationship between Norwegian and Swedish employees'
perception of corporate social responsibility and affective
commitment**

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ABSTRACT

Corporations are spending a substantial and increasing amount of money on corporate social responsibility (CSR). However, little is known about the effects on key stakeholders of these activities. This study investigates if CSR activities have an effect on employees' affective commitment (AC). Two models test to what extent employees' CSR perception, involvement in decision processes, and demographic variables are related to their AC relative to their perception of positive organizational support (POS). The analysis is based on a sample of 512 employees from four Scandinavian companies; three Norwegian and one Swedish, randomly selected from a population of 6,710 mostly Norwegian and Swedish employees in those two countries. The results indicate that CSR perception is a significant predictor of AC, although how employees feel that the company cares about them (POS) has stronger explanatory power on AC. Contrary to the few other studies addressing AC and CSR, gender was not found to be a significant variable in the model.

Keywords

corporate social responsibility (CSR), employee engagement, organizational commitment, stakeholder management

The screenshot displays the SAGE Journals website interface. At the top, there is a navigation bar with 'SAGE journals' logo, search options, and user links like 'Sign In', 'My Tools', 'Contact Us', and 'HELP'. Below this is a header section for 'BUSINESS & SOCIETY' with a search bar and navigation tabs for 'Home', 'OnlineFirst', 'All Issues', 'Subscribe', 'RSS', and 'Email Alerts'. The main content area features the article title 'The Relationship Between Norwegian and Swedish Employees' Perception of Corporate Social Responsibility and Affective Commitment' by Caroline D. Ditlev-Simonsen. The abstract text is visible, starting with 'Corporations are spending a substantial and increasing amount of money on corporate social responsibility (CSR)'. To the right of the abstract, there are several utility boxes: 'This Article' with publication details, 'Services' with options like 'Email this article to a colleague', 'Google Scholar' with related content, and 'Share' with social media icons. A sidebar on the right contains 'More about this journal' with links to 'About the Journal', 'Editorial Board', 'Manuscript Submission', 'Abstracting/Indexing', 'Subscribe', 'Account Manager', 'Recommend to Library', 'Advertising', 'Reprints', and 'Permissions'. At the bottom right, there is a logo for 'IABCS International Association for Business and Society' and a 'JSCAN' logo.

The last two decades have experienced a tremendous increase in corporate attention to and activities around corporate social responsibility (CSR).ⁱ There has been a corresponding increase in research attention and literature on the topic (Knox, Maklan, & French, 2005; Midttun, 2007; Samuel & Ioanna, 2007). However, both corporate and academic focus has mainly been on the external effect of CSR – a macro perspective. Less attention has been given to micro organizational behavior, especially the effect of CSR on individual employees (Rupp, Ganapathi, Aguilera, & Williams, 2006). This omission is a paradox as employees are identified as key corporate stakeholder in CSR activities (Freeman, 1984).

This study explores, both theoretically and empirically, the relationship between employees' CSR perception and employees' affective commitment (AC). The approach here evaluates the relative importance of employees' perception of employer's CSR standards relative to other key variables related to affective commitment, like perception of positive organizational support (POS), involvement in decision processes, and demographic characteristics of the employees.

Most CSR research has focused on the relation between CSR and economic performance. A large number of studies have attempted to identify a link between corporate social activities and corporate financial performance. Still, after all these studies, we cannot generalize if there is a correlation between corporate social performance and corporate financial performance (Marom, 2006). Much research has also been conducted to detect to what extent customers' perception of CSR issues like nongovernmental organization (NGO) interaction has an impact on their purchasing patterns (Berglind & Nakata, 2005; Endacott, 2004; Page & Fearn, 2005; Swaen & Vanhamme, 2005; Yoon, Gürhan-Canli, & Schwarz, 2006).

Considerably less research has been conducted to estimate to what extent CSR activities impact on the company's employees (Brammer, Millington, & Rayton, 2006; Rupp et al., 2006). This omission is quite surprising, given the role of employees as key stakeholders. One estimate is that employees are 70 percent of a company's assets (Halal, 2001). From the managers' point of view, employees are key stakeholders in the CSR setting. The World Economic Forum CEO survey, for example, identified in 2002 employee motivation as the second most important factor making the business case for corporate citizenship activities (World Economic Forum, 2003). That employees themselves care whether or not their employer is a responsible company is well illustrated by the MORI survey of 2,026 British adults 16 years and older, which found that nine out of ten employees say their employer's social and environmental responsibility is important to them (Dawkins, 2004).

So while scholars know that companies are concerned about CSR, and that employees are key stakeholders in the company, we know very little about the effect of the company's CSR activities on the company's employees. A vital question is how to measure the effect of CSR on employees.

Affective commitment, the employee's duty or pledge to the company, is perceived as a key element in workplace research, and is therefore a central theme in organizational and human resource management (Ashman & Winstanley, 2006). Research has shown that employee commitment and job satisfaction are closely related (Currivan, 1999) and that employee commitment is an important predictor of turnover (Wasti, 2003). Companies therefore seek to make their employees committed. In this study employee commitment is the dependent variable. The independent variables are how responsible the employees perceive the employer (CSR), how involved they feel in the CSR decision process, how much they feel

the employer cares for them, and demographic characteristics of the employees; like age, position and gender.

The analysis is based on a sample of 511 employees from four Scandinavian companies in three different sectors: construction, research, and finance (two companies). The sample is based on a random selection within these four companies from a population of 6,700 employees, with a response rate of 60% from among those employees contacted. The employees are mostly Norwegian and about 20 percent Swedish. The companies operate in Norway or Sweden.

This research note makes several contributions. Empirically, it tests how CSR relates to affective commitment. Theoretically this information contributes to better knowledge of the relative importance of CSR perception to affective commitment through micro-level empirical data. Practically, it can help managers to structure their CSR activities to enhance employee commitment.

The remainder of this research note starts with an overview of existing literature and describing the measurement variables applied. This overview forms the basis for the two model and variables developed and presented. Then the study's methodology will be presented and results described. Finally the analysis will conclude with addressing the study's limitations and suggest further investigations in the field.

Literature Review and Measurement Variables

CSR and employee commitment are important and relevant parameters for corporations today. However, there are few studies which explore their inter-relationship. EBSCCH (Business Source Complete) is a database that "exceeds all other databases available in terms of its premium content of peer-reviewed, business related journals". Searching EBSCCH (Business Source Complete) for articles with "corporate" and "commitment" and

“responsibility or “citizenship” in the title, only three relevant research articles came up: Peterson (2004), Collier and Esteban (2007), and Brammer, Millington, and Rayton (2007). These three articles provide a good basis for describing what scholars know in this field so far.

Peterson’s (2004) study, “The Relationship between Perception of Corporate Citizenship and Organizational Commitment,” is based on empirical data collected from alumni of a US university. This study verified a relationship between perception of corporate citizenship (CC) and organizational commitment and found that ethical measures of CC were a stronger predictor of commitment than were economic measures. The study also revealed that gender was a significant variable in the model.

The Collier et al. study, “Corporate social responsibility and employee commitment” (Collier & Esteban, 2007), is based on existing research findings. It identifies three types of factors which may impact on employees’ commitment (i.e. “buy-in”) to the employer’s CSR program. These factors include to which extent employees’ own identity is aligned with that of the company, employees’ commitment to the company, and the management “tone” on CSR issues. The study argues for the importance of aligning corporate values and visions with those of employees to succeed with CSR programs – i.e. addressing contextual and a perceptual factors. Key factors in the perception area are identity/image, justice/fairness and leadership support, whereas contextual factors are culture/climate, compliance/values and integrated/decoupled policies.

The Brammer et al. study, “The contribution of corporate social responsibility to organizational commitment” (Brammer, Millington, & Rayton, 2007), “investigates the relationship between organizational commitment and employee perceptions of corporate social responsibility (CSR) within a model that draws on social identity theory” (2007, p. 1701). Data is collected from a UK financial company. The study examines “the impact of

three aspects of socially responsible behavior on organizational commitment: employee perceptions of corporate social responsibility in the community, procedural justice in the organization and the provision of employee training” (Brammer et al., 2007, p. 1701). The empirical findings “emphasize the importance of gender variation and suggest both that external CSR is positively related to organizational commitment and that the contribution of CSR to organizational commitment is at least as great as job satisfaction” (Brammer et al., 2007).

The three studies provide a valuable contribution to knowledge in the employee – CSR perception and commitment field. However, the well recognized antecedent of commitment, which is how employees feel their employer cares about them, is not included in any of the models. The missing information is the extent to which employees feel that the company cares about them (a micro level concern) is also perceived as the company caring about the world outside the company (a macro level concern). Involvement in CSR decisions is also recognized as being important for employees, but this consideration is also not included in the previous studies (Maclagan, 1999; Shore & Wayne, 1993).

Several tools exist for measuring CSR perception and commitment. Brammer et al. (2007) applied Balfour and Wechsler’s (1996) approach to measure employee commitment, and only one question to measure employee perception of external CSR. The present study applies other tools which will be more closely described. Through applying different measuring tools, this study will test and confirm or disconfirm previous findings.

CSR is arguably contingent on cultural identities (Maitland, 2005). The data used in the two previous empirical studies (Balfour & Wechsler, 1996; Brammer et al., 2007) are limited to employees in UK and US companies. Surveying other geographical and cultural populations should contribute to a more robust argument. Gender was found to be a

significant variable in the previous two empirical studies. However, it is relevant to test if gender is an equally important variable outside the UK and US. Maybe it will be of less relevance in the two Scandinavianⁱⁱ countries, Norway and Sweden, which have come much further on gender equality. According to the World Economic Forum, these two countries are respectively ranked as number 2 and 4 on The Global Gender Gap Index 2010 (World Economic Forum, 2010)

Calls for more knowledge in the field of employee reactions to CSR are expressed by other researchers. Rupp et al. (2006) draw attention to comparing the macro – micro aspects of CSR. This study follows up this call through measuring employees' perception of corporate care for them as individuals compared (micro) to their perception of the employer's CSR care for the external world (macro). Comparing the micro and the macro aspect of corporate "care" will furthermore measure the extent to which employees are self centered or more altruistic.

A challenge when surveying CSR issues is reducing social desirability responding (Randall & Fernandes, 1991). Studies of human nature in general have found that people claim to be more concerned about others than they really are (Banaji, Bazerman, & Chugh, 2003), which furthermore is closely related to the "illusion of objectivity" (Armor, 2008). Studies show that consumers claim to be CSR concerned, and even willing to pay extra for responsible products. Yet when consumers stand in front of the product shelf, we chose the least expensive product (Auger, Burke, Devinney, & Louviere, 2003; MORI/CSR Europe, 2000). To avoid this "illusion of objectivity" factor, the variables included in the two models presented in this study are less linked to normative parameters. There is no social norm for how respondents should respond to the questions posed.

The rest of this section will explain the variables included in the models; Commitment, Perception of CSR, Involvement in CSR decision, Corporate care for individual employees, and Demographics, as well as the measurement tools applied for these variables

Commitment

Many different tools exist to measure employee commitment. The Meyer and Allen model is a well recognized and frequently used such tool (Meyer & Allen, 1997). This model identifies three components; Affective Commitment, Continuance Commitment, and Normative Commitment. This study focused on Affective Commitment (AC). AC refers to “employees’ emotional attachment to, identification with, and involvement in the organization” (Allen & Meyer, 1990, p. 1). AC has furthermore “been considered an important determinant of dedication and loyalty. In agreement with this view, studies have found associations between AC and absenteeism, performance and turnover” (Rhoades, Eisenberger, & Armeli, 2001, p. 825). Having committed employees is an advantage that employers are pursuing and which is measurable. The extent to which CSR perception contributes to affective commitment is therefore a relevant and measurable parameter.

Perception of Corporate Social Responsibility

A large variety of different CSR definitions are suggested and applied (Dahlsrud, 2006). According to the frequently used European Commission definition, CSR is a “concept whereby companies integrate social and environmental concern in their business operations and in the interaction with their stakeholders on a voluntary basis” (European Commission, 2001). This concept of CSR as consisting of corporations’ care for the world outside their operations is a central element of most CSR definitions. However, there is a large discrepancy in different stakeholders’ view of whether corporations are doing CSR in the “right way.” The same company might be rated as a very responsible company by some stakeholders, and as an

irresponsible company by others.ⁱⁱⁱ To avoid misunderstandings, this study is focusing on the individual employees' perception of how responsible their employer is.

Involvement in CSR Decision

CSR decisions are usually taken by senior managers in corporations (Brammer & Millington, 2003; Burton & Goldsby, 2009; Treviño, Weaver, & Brown, 2008). Employees do not always know of or agree with decisions made by management on CSR. “[C]ontinued improvement and delivery of commitments depends on buy-in not just from senior management (and the CSR manager), but from managers and staff across the organization” (Lyon, 2004, p. 133). In human resource theory it is commonly argued that “by involving employees in decisions one could engender their identification with corporate values and goals and thus stimulate their commitment to the organization” (Maclagan, 1999). So, even though both theory and literature claim that it is important to involve employees in corporate voluntary activities, little, if any, empirical data is available to support these claims.

Not all corporate decisions are suitable for employee participation, due to lack of knowledge and experience. However, regarding CSR issues, which to a large degree are based on personal values, it is not only possible but perhaps an advantage to involve employees. Several incidents have shown the negative experiences of employees not agreeing with their employers' choice of CSR activities (Bhattacharya, Sen, & Korschun, 2008; Vise, 2005).

This study will therefore also measure to what extent employees feel involved in the CSR decision process and how it relates to AC. Furthermore it will measure to which extent employees want to be more or less involved in the CSR decision process.

Corporate Care for Individual Employees - Perceived Organizational Support (POS)

Whereas CSR perception measures how employees find their employers to care about the world outside the company (macro level), perceived organizational support (POS) measures how employees perceive their employer care about them (micro level). How much

employees feel that the company cares about them and their well-being is a key antecedent of employee commitment. POS is a recognized tool for measuring such support among employees. POS and AC are typically reported to be strongly associated – and yet empirically distinct (Rhoades et al, 2001). AC measures how committed employees are to the company, whereas POS measures how committed employees feel their employer is to them (Shore & Wayne, 1993).

This study thus measures and compares the relative importance of corporate micro and macro care, i.e. care for individual employees (POS) relative to care for the world outside (CSR), to affective commitment.

Demographic: Gender, Age and Position

The relevance of demographic elements like gender, age and position has been tested in various studies as well as meta-analyses. The results are inconsistent. “Although some studies have reported gender differences in affective commitment, results of meta-analyses have shown that gender and affective commitment are unrelated” (Meyer & Allen, 1997, p. 43). In Peterson’s (2004) study, corporate discretionary (i.e. CSR) activities were furthermore found to be more strongly associated with commitment among women than among men. The unclear relevance of gender and age calls for including these variables into the model. NGO interaction is by many perceived as a key element of CSR (Carroll, 1999; Porter & Kramer, 2002; Saiia, Carroll, & Buchholtz, 2003). A study conducted in Norway found that there is a greater chance that women can name the NGO the company is cooperating with or donating to (Ditlev-Simonsen, 2010). The same study, however, found however that gender and age are not significant variables in explaining the how responsible they found their employer to be. With regards to age the following is a summary of findings of international studies: “Meta-analytic evidence suggests that age and affective commitment are significantly, albeit weakly related” (Meyer & Allen, 1997, p. 43). American studies show that with regards to corporate

NGO interaction, a central element in the CSR setting, decisions regarding who to donate to or cooperate with is taken by top managers (Atkinson & Galaskiewicz, 1988; Bhattacharya et al., 2008; Campbell, Gulas, & Gruca, 1999). Same is the case in Norway, where findings show that employees with personnel responsibility (somebody reporting to them) were more likely to be aware of the name of the NGO the company supported or cooperated with (Ditlev-Simonsen, 2010). Therefore position, expressed as to which extent individual employees have somebody reporting to them, is also a relevant variable.

Company Differences

The four companies included in this study have applied very different approaches to CSR. It is therefore relevant to look closer at whether or not these differences impact on the findings. Company dummies are therefore included in the model.

Model Presentation

Two models examining the relative importance of the above variables on employees' affective commitment are presented. Model 1 includes CSR perception, Involvement, Position, Age, Gender and Company dummy as independent variables, and affective commitment as dependent variable. Model 2 includes the same variables, as well as perceived organizational support (POS). Through comparing the two models, the relevance of CSR perception (the corporate external care) relative to POS (corporate internal care) on employee commitment is tested. The two models are presented in Figure 1.

[Insert Figure 1: Two Models]

Methodology

This section provides an overview over data collection and survey conducted. Firstly the companies investigated will be presented, thereafter measures applied and finally, statistical procedures will be explained.

Subjects

Data are based on random sampling from four different companies. The companies were selected based on a theoretical sampling process identifying companies with extreme differences and polar types to illuminate the phenomenon (Eisenhardt, 1989; Eisenhardt & Graebner, 2007). One company has a long track-record on CSR excellence, one has less CSR experience, and two companies have not yet introduced the term CSR into their corporate vocabulary. One company operates in the construction sector, one is in the research sector, and the remaining two companies are from the finance sector.

The study was conducted in late fall 2008. The sample consists of 512 responses and is based on a random selection within these four companies from a population of 6,700 employees. The response rate ranged from 53 to 70 percent in the different companies, with an average of 60 percent.

[Insert Table 1. Sample Distribution Information^{iv}]

In advance of distributing the survey, a letter from the different companies' management was sent to the participants, urging them to participate and ensuring their anonymity. The survey was translated from English into Norwegian and Swedish. For the eight POS questions, Kuvaas's translation was applied (Kuvaas, 2008).

Measures

This sub-section gives a description of the measurement tools applied to measure the different variables. The model uses Affective Commitment (AC) as the dependent variable, and CSR perception, Involvement, Perception of Organizational Support (POS), and demographic characteristics (Age, Position and Gender) as independent variables.

Dependent variable

The respondents' **Affective Commitment** (AC) is measured through six of the eight questions developed by Meyer and Allen. Question 2 and 4 of the original Affective Commitment Scale has been omitted, in line with Meyer and Allen's revised scale. The survey was translated to Norwegian and Swedish. The following are two examples of questions included "*I would be very happy to spend the rest of my career in this organization.*" and "*This organization has a great deal of personal meaning for me.*" AC was measured by responses to six statements, scored on a five-point scale anchored by "1" (strongly disagree) through to "5" (strongly agree). Based on the average score of the six questions, the factor for AC was developed, with a Cronbach alpha of .851.

Independent variables

CSR Perception (P_CSR). The four-item Corporate Citizenship Scale (Gorden, Anderson, & Bruning, 1992) was applied to measure employees' positive perception of the extent to which the employer is a responsible company. The four questions were *<Company name>*: - *is a good citizen in the community*, - *is more concerned about its image than in really helping the community* (R), - *demonstrates a concern for the environment*, and - *behaves as a good corporate citizen*.

Recognizing the variety of definitions of CSR and that employees are likely to have different notions of the term, imposing a specific definition of CSR might have confused the

respondent. Instead the following “trigger sentences” discussing the term was included in the survey: *Corporate social responsibility implies that companies in addition to providing profit and following existing laws and regulations, assume a social, environmental and ethical responsibility for their surroundings and their stakeholders. Many definitions of CSR exist and in this survey we would like you to apply your personal understanding of CSR.*

The respondents were asked to mark their level of agreement on a five-point scale from “1” (strongly disagree) to “5” (strongly agree). Based on the mean score of the four questions, the factor for P_CSR was developed, with a Cronbach alpha of .722.

Involvement. To measure the employee involvement in the CSR process, Tannenbaum and Schmidt’s (1973) classic “Continuum of leadership behaviour” was applied. The continuum, or range, used in this model illustrates different leadership behaviour. “Each type of action is related to the degree of authority used by the boss and to the amount of freedom available to his subordinates in reaching decisions” ((Tannenbaum & Schmidt, 1973) p.163). Employee involvement in the CSR process was measured by asking: *To what extent do you feel that you have any impact on the company’s choice of CSR activities?*

The respondents were asked to choose one of seven alternative statements addressing their degree of involvement and desired involvement in the CSR process. The employees were in addition asked to what extent they “ought to” be involved in the CSR decision process. The result of this question will be presented separately as this variable is not part of the model.

Perceived Organizational Support (POS). The respondents’ perception of organizational support (POS) is measured through the eight questions, in short form, developed by Eisenberger et al. (Eisenberger, Cummings, Armeli, & Lynch, 1997; Rhoades et al., 2001). The following are two examples of such questions: *My organization cares about*

my opinions and Help is available from my organization when I have a problem. [why give examples – either all or none; and again the survey itself might be best as an appendix]

The respondents were asked to mark off their level of agreement on a five-point scale from “1” (strongly disagree) to “5” (strongly agree). Based on the mean score of the eight questions, the factor for POS was developed, Cronbach alpha was .870.

Demographics. As addressed gender, age and position are relevant variables in the model. Both gender and position were addressed as dichotomous variables; 1 = women, 2 = men, 1 = no personnel responsibility (nobody reporting to the respondent) 2 = personnel responsibility (somebody reporting tot the respondent). . Age was measured as continuous numbers.

Company Dummy. The companies were at very different stages with regard to degree of presenting themselves as more or less responsible. The range was from having applied the term “CSR” for years internally and externally to perceiving themselves as “having done nothing in the field”. To test the extent to which these different standards had any impact on the results, three company dummies were included.

In the following figure, an overview of the empirical data is provided (Descriptive Statistics).

[Insert Table 2 Overview over empirical data]

Procedure

An exploratory method was applied, using the SPSS 16.0 for linear regression modeling. First, the survey questions applied to measure AC, Perceived CSR and POS were reduced to single factors. Variables were computed through mean of the different questions

representing the different variables. As presented previously, the Cronbach alpha for the different variables was ok (between .7 and .8 acceptable, between .8 and .9 good and between .9 and 1 excellent) (George, 2003). An exploratory principal component analysis with varimax rotation confirmed the three distinct above factors (see Appendix 1). Appendix 2 and Appendix 3 show that skewness, kurtosis, and multicollinearity were not a problem in the two models presented. Thereafter a correlation analysis was conducted, identifying the linkage between the different factors for further analysis.

Based on the exploratory design of the study, the regression analysis used a backwards method, starting with all the variables, and removing those which are not relevant in the model. The regression analysis was furthermore conducted in two different rounds, as a follow-up of each of the two models presented in Figure 1. The first analysis (Model 1) did not include POS measures, whereas the next round (Model 2) included the POS. The result of the two rounds forms the basis for the discussion.

Results

The correlation analysis makes evident that all the variables in the model are significantly correlated with Affective Commitment (AC), with the exception of Gender (Table 2). Gender is therefore excluded from the regression analysis.

[Insert Table 3 Correlation analysis]

Regression Analysis Excluding POS – Model 1

Model 1 explores the relative importance of CSR Perception, Involvement, Age, Position and Company in explaining AC. The result is presented in Table 3. The model explains 22 percent of AC. Of this, Perceived CSR is the strongest predictor of AC, explaining 36 percent of AC.

The second most important variable is age (0.176 ***), followed by position (0.142 ***) and involvement (0.096*). The Company dummies were excluded from the model through the backwards analysis, implying that even though the surveyed companies are at very different CSR stages, this difference is not a significant factor.

[Insert Table 4 Regression result testing model 1, without POS]

Regression Analysis with Model Including POS – Model 2

In Model 2 POS is added to the variables in Model 1, and the result is presented in Table 4. Not surprisingly, R^2 increases substantially, to 0.409. Model 2 has thus substantially more explanatory power than Model 1. POS explains 50 percent of R^2 in this model, which is in line with POS being the key predictor of AC. Perceived CSR is the third most important variable (0.159***) after Age (0.183***). The fourth most important variable is Position (0.092*). In this model Involvement is no longer significant. Again, the Company dummies are excluded from the model in the backwards analysis.

[Insert Table 5 Regression result testing Model 2 – including POS]

Discussion

This study confirms a positive correlation between CSR perception and affective commitment (AC). CSR perception (P_CSR) measures how the employees perceive their employers' care for the world outside the company, i.e. a macro perspective. When perceived

organizational support (POS) is included in the model, R^2 increases from .22 to .41. This increase is not surprising, but the significance of CSR perception and its relative importance represents new and relevant information. The findings suggest that employees are not only self-centered, commitment is not only connected to how “nice” the employer is to them. Employees’ perception on employers care for the world outside the company (P_CSR) also explains employees’ commitment. The fact that the surveyed employees do not only care about how the company cares about them, is interesting. However, relating employees attitudes to Maslow’s hierarchy of needs and Thomas Aquinas’s thesis on human virtue (Enderle, Almond, & Argandoña, 1990), it is important to keep in mind that the survey was conducted in one of the world’s richest countries. The findings might have been different in companies where the employees struggled to feed their families.

The second variable included in the model which have not been tested in this manner previously, is employees’ involvement in CSR decisions. On average employees want to be more involved in the CSR decision process, yet their degree of perceived involvement is a relatively weak and less significant predictor of commitment. When including POS in the model, involvement is no longer significant. Even though employees would like to be more involved in CSR decisions than they feel they are, only a weak connection between CSR decision involvement and commitment was found. However, there is a relatively low cost and low risk associated with involving employees more. Actually, through involving employees in the CSR process, risk of disagreement and resentment can be avoided. Research has shown that not involving employees in this decision process might even have negative consequences (Vise, 2005) Giving employees the opportunity to be involved in the decision process, or otherwise choose CSR related venues which are broadly accepted, will increase the likeliness that employees agree with the CSR decisions made. Involving employees in the CSR decision

process might seem quite obvious, however, it is quite common for leaders not to include employees in the CSR decision process (Bhattacharya et al., 2008).

Age is considered to be an important correlate of commitment, yet meta-analysis of the relations between these variables and commitment finds it to be relatively weak (Cohen, 1993). The two models presented in this paper showed a significant positive correlation between age and commitment. In Model 1, (without POS), Perceived CSR was almost twice as strong a predictor of AC as Age, whereas in Model 2, which includes POS, Age was a slightly stronger predictor of AC than CSR perception.

Previous studies investigating CSR and employee's commitment have found Gender to be a significant variable in their models. Studies in the US and UK suggest that the "relationship between CSR and organizational commitment is subject to significant gender variations" (Brammer, 2007). Peterson found that "the discretionary [what goes beyond corporate economic, legal and ethical responsibilities] measure was more strongly associated with organizational commitment among female employees" (Peterson, 2004, p. 296). Gender was not a significant variable in any of the two models presented in his study.

This discrepancy regarding Gender relevance needs further investigation. Possibly Norwegian gender equality policy is the cause of this difference, or there are other factors specific to the Norwegian conditions that would help explaining the findings. More research focusing on gender attitude differences between cultures must be conducted to answer this question.

Position was a significant predictor of commitment in the two models presented in this paper. Employees with personnel responsibility were more committed to the company than those without personnel responsibility. However, Position was of less importance in CSR perception to predict AC in both of the models. In the model including POS, the significance of Position was furthermore reduced.

The demographic variables which were significant predictors of AC, Age and Position, are variables which are difficult to change if the goal is to increase AC. It is, however, feasible to change CSR perception. The challenge then becomes how to improve employees' perception of employers' CSR. Here, more longitudinal surveys are necessary. It would most probably be interesting to look closer at employees' awareness of employers' CSR activities. For example, a study of employee awareness in several Norwegian companies found that relatively few employees were aware their employers' philanthropy program, a key element of CSR (Ditlev-Simonsen, 2010). The same study also found that employees prefer their employer to support local community activities rather than international organizations.

As the four companies included in this study were at very different stages as to how the term CSR was included in the corporate vocabulary, three company dummies were included to measure the effect of the differences. In the backwards regression analysis, the company dummies were excluded as not significant. That the findings were the same across the companies studied, suggests that the findings may be more general, and not solely relevant in the four companies participating in this study.

Conclusion and Further Research

The purpose of this study was to evaluate the extent to which, if any, the following variables related to affective commitment; employees' CSR perception of the employer, perceived organizational support, involvement in the CSR decision process as well as age, gender and position. A limitation of the study is that it is only based on employees in four Norwegian companies. The findings do contribute on both an empirical, theoretical and a practical level. Empirically, the study collects data to analyse. The data analysis finds that employees' CSR perception of the employer is a significant and separate predictor of AC, although not as strong as POS. Therefore, on a theoretical level, the study contributes to

knowledge related to CSR, AC and POS theory. Contrary to other studies investigating CSR and AC, the two models in this study did not find gender to be a significant predictor of AC. The findings suggest that employees care more about how the company cares for them (i.e. on a micro level). However, the employees also care about their employer's CSR level, i.e. how the employer care about the world outside the company (a macro level). This finding responds to the proposals put forward by Rupp et al. (2006).

On a practical level, the findings suggest that AC – which generally is found desirable by businesses – can be enhanced through increasing employees' CSR perception. The findings thus call for more research on what is necessary to increase employees' positive perception of CSR.

The study furthermore finds that the employees surveyed want to be more involved in the CSR decision process. However, the involvement variable was a less significant predictor of AC in Model 1 (without POS) and not significant at all in Model 2 which included POS.

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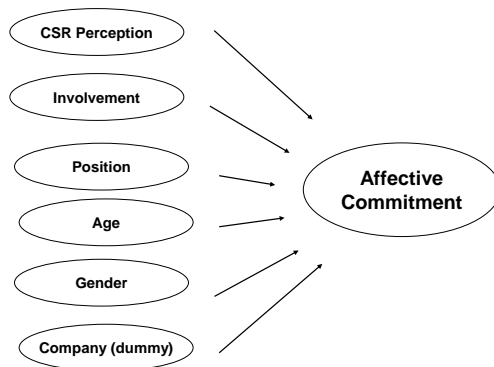
Table 1 Sample Distribution Information

	Number Contacted	Number Responding	Response Rate
Construction sector	213	113	53 %
Research sector	308	175	57 %
Finance sector	180	119	66 %
Finance sector	150	105	70 %
Total	851	512	60 %

Note: Total employment of the four companies was 6,710. A random sample generated 512 responses from 851 employees contacted. The employment size of each company is not reported here for reasons of preserving corporate anonymity. The response rate is computed on the basis of number contacted.

Figure 1. Two Models

Model 1 – without POS



Model 2 – Including POS

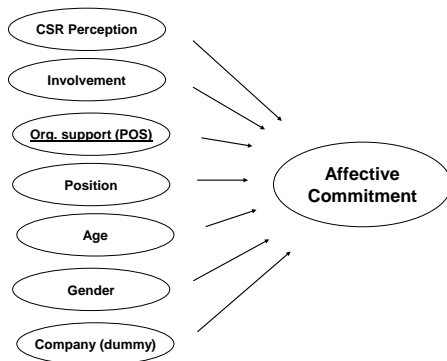


Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Affective Commitment (AC)	512	1.00	5.00	3.80	.84
Perceived CSR (P_CSR)	509	1.00	5.00	3.81	.75
Involvement (Involvement)	498	1	7	3.06	2.16
Perceived Organizational Support (POS)	512	1.00	5.00	3.60	.73
Age (Age)	496	20	66	43	11
Valid N (listwise)	475				

Position: 80 percent without personnel responsibility (i.e. staff), 20 percent with personnel responsibility (i.e. not staff).

Gender: 40 percent women, 60 percent men

Table 3. Correlation Analysis

	1	2	3	4	5	6	7
1. AC	1.000						
2. P_CSR	.388**	1.000					
3. Involvement	.154**	.158**	1.000				
4. POS	.563**	.447**	.189**	1.000			
5. Age	.197**	.061	-.070	.014	1.000		
6. Position	.171**	.061	.108*	.151**	.080	1.000	
7. Gender	.036	.016	.070	.046	-.021	.146**	1.000

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

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

Table 4. Regression Results Testing Model 1 – without POS.

Affective Commitment (AC)	
Perceived CSR (P_CSR)	0.361 ***
Involvement	0.096 *
Age	0.176 ***
Position	0.142 **
R ²	0.220
F	33.212 ***

Standardized regression coefficients are shown. n= 476 (explain drop in n)

* p < 0.05 , ** p < 0.01, *** p < 0.001

Excluded through the backwards regression analysis: Company dummies

Table 5. Regression result testing Model 2– including POS. (as above)

	Affective Commitment (AC)
Perceived CSR (P_CSR)	0.159***
POS	0.500 ***
Age	0.183 ***
Position	0.092 *
R ²	0.409
F	81.518 ***

Standardized regression coefficients are shown. n= 474

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Excluded through the backwards regression analysis: Involvement and Company dummies

Appendix I: Varimax rotation, factor loadings less than 0.45 are not shown.

Pattern Matrix^a

	Component			
	1	2	3	4
P_CSR 1			-.723	
P_CSR 2 - R			-.532	
P_CSR 3			-.819	
P_CSR 4			-.835	
Involvement				.798
Should be involved				.791
AC 1		-.572		
AC 2		-.706		
AC 3 - R		-.753		
AC 4 - R		-.848		
AC 5		-.806		
AC 6 - R		-.775		
POS 1	.749			
POS 2	.706			
POS 3 - R	.627			
POS 4	.609			
POS 5	.885			
POS 6	.714			
POS 7	.877			
POS 8 - R	.533			

Extraction Method: Principal Component Analysis.

Rotation Method: Oblimin with Kaiser Normalization.

a. Rotation converged in four iterations.

ⁱ The term CSR will be applied to cover similar terms like corporate citizenship, corporate social responsibility, corporate responsibility and "samfunnsansvar" which is the Norwegian translation of CSR.

ⁱⁱ Scandinavia comprises Norway, Sweden, and Denmark.

ⁱⁱⁱ The same company might be perceived as a CSR winner by some stakeholders and as a CSR loser by others. Wal-Mart for example is excluded from several SRI funds for poor working conditions, yet the company was rated among "The 30 Best Companies for Diversity" in the Black Enterprise Magazine and among the top 50 companies for diversity in the US by Diversity Business. StatoilHydro is perceived by some as a non-sustainable

company, but at the same time the company is included in the DJSI and FTSE4Good. Other good examples of similar situations relate to DaimlerChrysler, Siemens, and Rio Tinto.

^{iv} One of the companies operates in Sweden with mostly Swedish employees. The other three companies operate in Norway with mostly Norwegian employees. Due to requirements for corporate anonymity, the companies are not identified by country specifically. Swedes are about one-fifth of the total sample.