

Corporate social responsibility: A concern among employees

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Abstract. In the past, the extant research of CSR was mainly focused on the relations of CSR to organizational performance, financial performance, social responsibility investment, and firm competitiveness. In this paper, from employees' perspective, we used social identity theory, organizational justice theory, and empirical researches to develop our hypotheses. We acquired 278 valid questionnaires and exercise multiple regression and hierarchical regression. These findings revealed that employee perception of the organization's CSR effort has a positive effect on organizational commitment; employee perception of the organization's CSR effort has a positive effect on job satisfaction; job satisfaction has a positive effect on organizational commitment; and partial mediation of job satisfaction in the relationship between employee perception of the organization's CSR effort and organizational commitment.

Keywords: Corporate social responsibility, organizational commitment, job satisfaction, employee perception



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1. Introduction

With the globalization of economic development and evolution of corporate management methods, the meanings of corporate social responsibility (CSR) have dramatically changed in nowadays. This change has positively led the government, businesses, and the society to have deeper understanding of CSR. More and more businesses have become aware that they cannot simply fulfill their social responsibilities for

stockholders in pursuit of core competitiveness. While maximizing their economic profits, they have to make efforts in other aspects of CSR, such as environmental protection, consumer benefits, and labor rights [8, 24]. The recent years have seen several serious incidents of CSR violation across the world. The 2011 radiation leak problem of Tokyo Electric Power Co. is a stark example of negligence of CSR. The power company's failure to fulfill CSR did long-lasting harms to its employees and also caused environmental pollution, which was seriously detrimental to the health of people around the world. Hence, any violation of CSR will not only cause a negative impact on a business's image and competitiveness but also indirectly affect its external operations and the global environment. "Every business, as a part of the society, has to fulfill its social responsibilities while seeking profits" is a widely agreed concept in the modern competitive environment.

The fundamental idea of CSR is "businesses are obliged to satisfy the needs of various stakeholders". To meet the expectation of various stakeholders, businesses have to undertake a series of management behavior [7, 10, 21]. If an organization's CSR policy or implementation method has a direct effect on a particular stakeholder group, this organization will be tremendously affected by how this stakeholder group evaluates it. According to the stakeholder theory, the relationship between an organization and its stakeholders is dynamic, and all the parties involved in this relationship are interdependent and interrelated regarding damages, interests, obligations, and rights [18]. In other words, an organization needs the resources possessed by various stakeholders to achieve long-term operation. An adverse effect may arise if any resource from any stakeholder is missing. For example, employees may begin to look for a new job and ultimately quit their job when they feel that they have not been fairly rewarded for their effort in the organization.

The extant research of CSR is mainly focused on the relations of CSR to organizational performance, financial performance, social responsibility investment (SRI), and firm competitiveness [12, 26, 41, 42]. Only a limited number of papers address how CSR activities can influence employee perception and job attitude [9, 40]. Strictly speaking, the basis of organizational commitment is from employees' perception of their organization. For any corporation, employees are the primary stakeholder group and the most vital resource. In order to motivate employees to work for corporate goals and create maximum values, businesses should fulfill their responsibilities for employees and maintain

a positive relationship with them. It has been mentioned in a few studies [26, 29, 36] that a firm's CSR performance has an effect on employee attitude. As employees generally have strong identification with the organizational value of their company, firms dedicated to CSR can better attract, motivate, and retain employees. However, from a different perspective, firms have to invest in numerous tangible and intangible resources to implement CSR. If firms concentrate their resources on CSR activities, it is likely that their employees may be deprived of certain resources or benefits they deserve. Therefore, this paper will empirically examine whether CSR is really a concern among employees and further identify which dimensions of CSR affect their attitude and behavior.

In the research of organizational behavior, organizational commitment and job satisfaction are two important variables of job attitude. In this paper, we will use social identity theory as a foundation for investigating the effects of employee perception of CSR effort on organizational commitment, organizational justice theory as a foundation for investigating the effects of employee perception of CSR effort on job satisfaction, and job satisfaction as an antecedent to organizational commitment [35] to determine the mediating effects of job satisfaction. To be succinct, the objectives of this paper are to investigate (1) the effects of employees' perception of their organization's CSR effort on their organizational commitment; (2) the effects of employees' perception of their organization's CSR effort on their job satisfaction; (3) whether job satisfaction mediates the relationship between their perception of CSR effort and organizational commitment.

2. Literature review and hypotheses developed

2.1. *Corporate Social Responsibility (CSR)*

Previous researchers have proposed widely varying definitions of CSR. The initial definition of CSR was introduced by Bowen [5], who described CSR as the obligations of businessmen to make those decisions which are desirable in terms of the objectives and values of our society. Eell [17] later conceptualized CSR as a continuum of responsibilities, suggesting that a business's social responsibilities vary, depending on its position in the society. In 1979, Carroll [6] summarized the various views of preceding studies on CSR to define CSR as encompassing "the economic, legal, ethical, and discretionary expectations that the society

has of organizations at a given point of time". This definition was pervasively employed by later studies. After 2000, scholars began to integrate the concept of stakeholders and CSR, suggesting that businesses have to safeguard the interest of all its stakeholders, both internal and external while pursuing earnings goals. It can be concluded that while early scholars viewed CSR as the obligations of businesses to meet social expectations in pursuit of profits, more recent scholars or international organizations extended the coverage of CSR to include protection of the interest of stakeholders [2].

This paper employs the pyramid model of CSR proposed by Carroll [6]. The pyramid consists of four dimensions, including economic responsibilities, legal responsibilities, ethical responsibilities, and philanthropic responsibilities. Economic responsibilities refer to the production of goods that can meet the needs of consumers and maintain the economic growth of the company. Legal responsibilities refer to fulfilling the economic responsibilities within the boundaries set by the legal system. In other words, businesses have to ensure legal compliance of every activity they undertake in the society. Ethical responsibilities refer to all activities and practices that are expected or prohibited by the society or have not been codified into law. Philanthropic responsibilities are to contribute to the society voluntarily based on moral requirements and expectations of organizations by the society.

2.2. *Organizational commitment*

The concept of organizational commitment was first brought up by Whyte [50] who described "members of an organization not only work for the organization but also belong to it" [38]. Organizational commitment is one of the important measures of job attitude. It refers to an individual's sense of belonging to the organization and a strong intention to contribute to the organization and stay in the organization. Many scholars suggested that organizational commitment reflects the relationship between an employee and the organization and has implications for his or her decision to continue membership in the organization. It also refers to an individual's psychological attachment to the workplace [1, 33].

This paper employs the model of organizational commitment proposed by Meyer and Allen [32]. Meyer and Allen [32] integrated multiple views to identify three dimensions of organizational commitment and argued that the relationship between employees and the organization can be improved when all the three dimensions of commitment are considered. They viewed

organizational commitment as a psychological construct that is characteristic of members' relationship with the organization and associated with members' continuance decision [1, 33]. The three dimensions are affective commitment, continuance commitment, and normative commitment. Affective commitment is an individual's emotional connection to the organization, identification with the organization, and involvement in the organization's activities. Members with strong emotional connections with the organization have higher intention to stay with the current organization. Continuance commitment is an individual's tendency to continue to be a member of an organization because of the benefits of its membership (e.g. pension or bonus) [4]. Normative commitment refers to a kind of internalized normative pressure that makes one feel morally obliged to remain a member of an organization [51].

2.3. *Job satisfaction*

The concept of job satisfaction derived from the motivation theory. It was first set forth by Hoppock [20] as a combination of psychological, physiological, and environmental factors that cause an individual to express personal perception of his or her current job. Many later researchers defined job satisfaction as employees' attitude toward their work environment [23, 48]. Job satisfaction can also be seen as the result of an employee's evaluation based on a frame of reference [43]. From the expectation discrepancy perspective, job satisfaction is a response to or perception of the gap between expected rewards and actually received rewards. In this paper, we define job satisfaction as an affective reaction of employees to their work, work environment or people involved in their work, including feelings of a sense of achievement and satisfaction with superiors, coworkers or salary.

In this paper, we use the Minnesota Satisfaction Questionnaire (MSQ) developed by Weiss et al. [48] to measure job satisfaction along two dimensions, namely intrinsic satisfaction and extrinsic satisfaction. Intrinsic satisfaction refers to the degree to which an individual is satisfied with opportunities to demonstrate personal abilities, given authority, job stability, sense of achievement offered by the job, job effectiveness for the company, and the ethical value of the job. Extrinsic satisfaction refers to satisfaction with aspects non-related to the job tasks or content of the work itself, such as pay, access to promotions, supervising methods of executives, relations with coworkers, and other interpersonal relations.

2.4. Hypotheses

Identification works in the think-feel-do model, so it is an approach to influencing behavior intention [25, 27]. When employees have positive perceptions of an organization, they will respond behaviorally to show their psychological state. Employee-corporate identification has an impact on their affective response to an organization and will further affect their job attitude. That's why this paper does not use content analysis to assess organizations' CSR effort. Instead, this paper assesses organizations' CSR effort based on employees' perceptions of its effort and investment in CSR. This approach is different from the method commonly adopted by previous research. The social identity theory identifies the relationship between self-concept and group behavior. According to Tajfel and Turner [44], when employees' self-concept is more aligned with their organizational ideas, there will be a stronger force binding the employees and the organization. Employees are more likely to have a positive identification with an organization that they conceive as having certain value characteristics.

The evidence in Hess, Rogovsky and Dunfee [19] suggests that organizational involvement in social activities can enhance members' recognition of organizational reputation. In other words, employees feel proud to work for their organization and become more committed to it if their organization is actively engaged in social activities. In contrast, organizations with negative CSR reputation will suffer an adverse organizational image, which in turn, has a negative effect on their employees' self-concept. Hence, it can be inferred that an organization's reputation in social responsibility performance aspects affects employees' job attitude mainly because employees' self-esteem is susceptible to any positive/negative reputation of their organization, and self-esteem is positively associated with sense of belonging to the organization. Employees provide positive feedback to their organization when they perceive positive social contribution of their organization [30, 36, 49]. Organizations that demonstrate corporate citizenship can create a positive image with employees, which can result in a strong identification among them [16, 36]. The above-mentioned studies suggest that employees, as one of internal stakeholders of their company, increase their identification with the organization and commitment to it when they can perceive a high level of CSR engagement of their organizations. We will use the social identity theory and the empirical evidence of previous literature as a theoretic

foundation to postulate a positive relationship between CSR and organizational commitment. We hypothesize that employees' perception of the level to which their organization is committed to CSR positively affects their organizational commitment.

Hypothesis 1: Employee perception of the organization's CSR effort has a positive effect on organizational commitment.

The organizational justice theory posits that employees believe that they will be more fairly treated within their organization and have higher job satisfaction if their top management supports ethical behavior [47]. In recent years, a number of studies have empirically found that perception of fairness and job satisfaction are positively related [13, 31]. These studies show that perception of fairness, no matter in recruitment, promotion, layoff or in allocation of rewards, has a positive effect on employees' job attitude.

Among the four dimensions of CSR, the ethical dimension has a large effect on employees' job attitude. It has been documented that ethical climate within an organization highly influences employees' job satisfaction [22, 47]. In other words, in organizations that practice ethical norms, employees will evaluate if their organization treats them fairly while investing resources in CSR activities. Employees' perception of fairness directly affects their reactions to their job tasks. They tend to have higher job satisfaction when their organization meets their social responsibility expectations of a company.

Therefore, we use the organizational justice theory and the empirical evidence of previous research as a foundation to propose that CSR is positively related to job satisfaction, that is, employees have higher job satisfaction when they perceive organizational support for ethical behavior, and their job satisfaction is also directly affected by the ideas behind their organization's involvement CSR activities.

Hypothesis 2: Employee perception of the organization's CSR effort has a positive effect on job satisfaction.

According to Porter, Steers, and Mowday [37], organizational commitment is an individual's overall reaction to an organization; however, job satisfaction is an individual's reaction to a particular work environment. Job satisfaction may easily vary by company policy, employee benefits or other factors. Because of this instable and volatile nature, job satisfaction can be viewed as an antecedent to organizational commitment. That is, employees can gain various types of satisfaction through accomplishment of assigned tasks, and the

satisfaction will increase their identification with the organization. If they are unable to demonstrate their abilities or acquire new knowledge from their job, they may not gain any satisfaction or sense of achievement and will thus become less committed to their organization.

Besides, the findings in Okpara and Wynn [35] suggest that ethical climate has a positive effect on job satisfaction and organizational commitment, and job satisfaction is a key factor affecting employees' level of lifetime commitment to the organization. In promotion of organizational ethics, the fit between employee perception and the organization's definition affects employees' job satisfaction and commitment. In other words, employees reflect their response to how their organization fulfill its social responsibilities for stakeholders in their work environment, and such response will further affect their level of organizational commitment. Job satisfaction has been ignored in previous research of antecedent variables to organizational variables. In this paper, we will include job satisfaction as an antecedent variable instead of an outcome variable to organizational commitment. We argue that higher job satisfaction leads to higher organizational commitment, and lower job satisfaction results in lower organizational commitment.

Hypothesis 3: Job satisfaction has a positive effect on organizational commitment.

3. Method

3.1. Subjects and sampling method

Previous research has shown that larger-size firms have more sufficient resources to implement CSR [14]. Hence, our research subjects were employees of Taiwan Securities Exchange (TSE) or Over-The-Counter (OTC) listed firms in Taiwan that implement CSR. We further divided these firms by whether they have received any CSR related award into two groups to examine if the relations of employee perception of organizational CSR engagement to organizational commitment and job satisfaction differ between the two groups. The sample of award-winning firms consisted of firms that received Corporate Citizenship Award from Common Wealth Magazine or CSR Award from Global Views Magazine during 2005~2011. The sample of non-award-winning firms consisted of firms that implement CSR but have not received any award for their CSR effort. Based on the survey result released

by Common Wealth Magazine, we selected the top 200 firms in the manufacturing industry and the service industry respectively, and the top 50 firms in the financial industry. In order to lead to more effective questionnaire survey, the subjects were contacted by phone to learn employees' intention. Stamped addressed envelopes were attached for questionnaire return. We issued 450 and received 304 questionnaires. After eliminating 26 questionnaires with some blank responses and incomplete basic information, we acquired 278 valid questionnaires, and a valid response rate is 62%.

3.2. Measurement instruments

All the questionnaire items were measured using a five-point Likert scale from "Very disagree" (1 point) to "Very agree" (5 points). Higher points indicated higher agreement with the item. The first section of the questionnaire was intended to measure employees' perception of their organization's CSR effort. The Corporate Citizenship Scale developed by Maignan and Ferrell [28] was employed. This scale consisted of 29 items in four dimensions, including economic responsibilities, legal responsibilities, ethical responsibilities, and discretionary responsibilities. Higher scores denoted higher employee perception of the organization's CSR effort. The second section was the Organizational Commitment Scale developed by Allen and Meyer [1]. This scale used 12 items to measure organizational commitment along three dimensions, including affective, normative, and continuance. Items No. 1, 3, and 6 were negative questions. "Very disagree" was given 5 points, while "Very agree" was given 1. Higher points indicated higher employee identification with the organization and higher organizational commitment. The third section was a job satisfaction scale based on Weiss et al.' [48] Minnesota Satisfaction Questionnaire (MSQ) short form. This scale used 20 items to measure job satisfaction along two dimensions, namely intrinsic satisfaction and extrinsic satisfaction. Higher scores denoted higher satisfaction levels.

4. Analysis and discussion

4.1. Basic analysis of the sample

The following variables of the respondents were analyzed, including gender, marital status, education background, tenure, position, industry category, public

offering of company shares, and award-winning status of the company. The sample comprised of more female respondents (53.6%). Most respondents were unmarried (67.6%) and aged between 21~40 (89.9%). Besides, most respondents had a college or master's degree (90.6%). Their higher education levels ensured better comprehension of the questions. Employees with tenure less than 10 years (84.8%) and holding a basic-level position in the company (77%) constituted the majority of the sample. In terms of industry category, respondents from the investment, financial, and insurance industry took the largest share of the sample (49.6%), followed by those from the semi-conductor, computer, and information network industry (24.1%). 90.6% of their companies were TSE listed. Among those award-winning firms, 71.6% were winners of a CSR Award. This figure implied that most respondents were working for companies with good CSR performance. In addition, through independent samples *T*-test, we found that employees' perception of organizational CSR engagement in award-winning firms is significantly higher than those in non-award-winning firms.

4.2. Correlation analysis

The correlations between CSR, organizational commitment, and job satisfaction were examined using Pearson's correlation coefficient. The correlation between variables was determined based on the correlation coefficient and significance between the dimensions of these variables. As shown in Table 1, the correlation coefficients between the four dimensions of CSR and the three dimensions of organizational commitment ranged between 0.108~0.476, suggesting

that CSR and organizational commitment had a low-to-moderate correlation.

The four dimensions of CSR were found to be positively related to all dimensions of job satisfaction, with correlation coefficients ranging from 0.335 to 0.582. These figures indicated a moderate-to-high correlation between the two variables. In terms of job satisfaction, intrinsic satisfaction was positively and significantly related to both affective commitment ($r=0.358$, $p<0.01$) and normative commitment ($r=0.352$, $p<0.01$); extrinsic satisfaction was also positively and significantly related to both affective commitment ($r=0.381$, $p<0.01$) and normative commitment ($r=0.393$, $p<0.01$); moreover, intrinsic satisfaction and extrinsic satisfaction were highly correlated ($r=0.726$, $p<0.01$).

4.3. Reliability and validity analysis

The questionnaire used in this research was adapted from scales developed by foreign scholars. The questions were first translated into Chinese and underwent several modifications according to expert opinions. Therefore, content validity of the questionnaire was established. Construct validity of the questionnaire was evaluated through factor analysis of the dimensions of each variable. A principal component analysis with varimax rotation was performed to extract the principal factors. Factors with an eigenvalue greater than 1 were selected. According to Nunnally [34], all the items should have a factor loading in absolute value greater than 0.5, with a cumulative variance explained of more than 40%. As shown in Table 2, all the 29 items used for measuring CSR had a factor loading greater than 0.5. Among the items used for measur-

Table 1
Results of correlation coefficients analysis

	Mean	Standard deviation	1	2	3	4	5	6	7	8	9
1. Ethical responsibilities	4.0776	0.52933	1								
2. Discretionary responsibilities	3.8593	0.65958	0.620***	1							
3. Economic responsibilities	4.1495	0.50899	0.564***	0.504***	1						
4. Legal responsibilities	4.0653	0.57956	0.680***	0.594***	0.691***	1					
5. Affective	3.7689	0.91584	0.371***	0.476***	0.327***	0.411***	1				
6. Normative	2.8705	0.76819	0.216***	0.298***	0.108*	0.202**	0.197**	1			
7. Continuance	2.9793	1.02508	0.126**	0.042	0.109*	0.084	-0.135**	0.291***	1		
8. Intrinsic satisfaction	3.8297	0.57359	0.335***	0.509***	0.380***	0.430***	0.358***	0.352***	-0.010	1	
9. Extrinsic satisfaction	3.6812	0.68105	0.434***	0.582***	0.405***	0.504***	0.381***	0.393***	0.099	0.726***	1

* $P<0.1$, ** $P<0.05$, *** $P<0.01$.

Table 2
Results of reliability and validity analysis

Dimensions and items	Factor loading	Cronbach's α	Dimensions and items	Factor loading	Cronbach's α	
Ethical responsibilities			Affective			
C1	0.666	0.748	O1	0.796	0.858	
C2	0.629		O2	0.841		
C3	0.548		O3	0.868		
C4	0.716		O4	0.860		
C5	0.581		Normative			
C6	0.646	0.844	O5	0.670	0.691	
C7	0.649		O7	0.857		
Discretionary responsibilities			O8	0.825		
C8	0.606		Continuance			
C9	0.711		O9	0.633		
C10	0.737	0.871	O10	0.839	0.794	
C11	0.677		O11	0.853		
C12	0.747		O12	0.810		
C13	0.715		Intrinsic satisfaction			
C14	0.709		J1	0.526		
C15	0.667	0.770	J2	0.625	0.871	
Economic responsibilities			J3	0.713		
C16	0.669		J4	0.601		
C17	0.737		J7	0.628		
C18	0.728		J9	0.716		
C19	0.594	0.822	J10	0.715	0.836	
C20	0.523		J11	0.790		
C21	0.576		J15	0.631		
C22	0.719		J16	0.719		
Legal responsibilities			J20	0.729		
C23	0.526	0.822	Extrinsic satisfaction			
C24	0.608		J5	0.696		
C25	0.746		J6	0.702		
C26	0.702		J12	0.659		
C27	0.735		J13	0.700		
C28	0.722	0.822	J14	0.754	0.836	
C29	0.806		J17	0.703		
			J18	0.643		
			J19	0.618		

ing organizational commitment, item No. 6 (O6) was discarded due to a factor loading less than 0.5. All the remaining 11 items had a factor loading above 0.5. Among the items used for measuring job satisfaction, except item No. 8 (J8), all the items had a factor loading above 0.5. No. 8 was also deleted from the questionnaire.

In the reliability test, internal consistency of each dimension was evaluated using Cronbach's α . Higher α

values denoted higher reliability. According to DeVellis [15], α value greater than 0.7 means high reliability, and 0.35 is the minimum suggested level. Results showed that except normative commitment, all the dimensions had an α coefficient above 0.7. Although the overall reliability could be enhanced after item No. 5 was removed, the improvement was minimal. Thus, we still reserved this item to maintain the integrity of the questionnaire.

4.4. Regression analysis

The proposed hypotheses were tested. As shown in Table 3, among the four dimensions of CSR, discretionary responsibilities had the highest predicting power for organizational commitment ($\beta = 0.27$, $p < 0.01$). In other words, employees who more recognized their organization's effort in discretionary responsibilities tended to have higher organizational commitment. This finding was consistent with the evidence provided in Rego et al. [39]. In addition, ethical responsibilities had the second highest predicting power for organizational commitment ($\beta = 0.134$, $p < 0.1$), meaning that employees who more recognized their organization's effort in ethical responsibilities tended to have higher organizational commitment. This finding echoed the result of Peterson [36]. Therefore, Hypothesis 1: "Employee perception of the organization's CSR effort has a positive effect on organizational commitment" was supported. Among the four dimensions of CSR, discretionary responsibilities had the highest predicting power for job satisfaction ($\beta = 0.435$, $p < 0.01$), followed by legal responsibilities ($\beta = 0.22$, $p < 0.05$). In other words, employees who more recognized their organization's fulfillment in discretionary responsibilities or legal responsibilities tended to have higher job satisfaction. Thus, Hypothesis 2: "Employee percep-

tion of the organization's CSR effort has a positive effect on job satisfaction" was supported. Among the two dimensions of job satisfaction, extrinsic satisfaction better predicted organizational commitment ($\beta = 0.405$, $p < 0.01$) than intrinsic satisfaction did, meaning that employees who felt more satisfied with other job aspects that were not directly associated with the job itself, such as promotion system or relationship with colleagues, were more committed to their organization. Thus, Hypothesis 3: "Job satisfaction has a positive effect on organizational commitment" was supported.

In this section, we used hierarchical regression analysis to examine if job satisfaction mediates the relationship between employee perception of CSR effort and organizational commitment. According to Baron and Kenny [3], mediation is evaluated through three steps as follows:

Step 1: Variations in the independent variable account for variations in the mediator variable. Step 2: Variations in the independent variable account for variations in the dependent variable. Step 3: Variations in both the independent variable and the mediator variable account for variations in the dependent variable. The effect of the mediator variable is confirmed if the effect obtained in Step 2 is greater than that obtained in Step 3. Besides, if the independent variable is no longer significant when the mediator variable is controlled, the finding supports full mediation. If the independent variable is still significant when the mediator variable is controlled, the finding supports partial mediation.

As shown in Table 4, the condition of Step 1 was met by the regression analysis result for Model 2, where the independent variable "employee perception of the organization's CSR effort" was significantly and positively related to the mediator variable "job satisfaction". The condition of Step 2 was met by the result for Model 3 where the independent variable was significantly and positively related to the dependent variable "organizational commitment". In other words, the independent variable affected the mediator variable as well as the dependent variable. The condition of Step 3 was met by the result for Model 4, where the independent variable and the mediator variable were significantly and positively related to the dependent variable. The analysis of mediation is presented in Table 4. In Model 3, the adjusted variance explained (Adj- R^2) of "organizational commitment" by "employees' recognition of the organization's CSR effort" reached 21.9%, with an overall F -value of 12.103 ($p < 0.01$). Model 4 considered the effects of

Table 3

Regression analysis of the relationship among employee perception of the organization's CSR effort, job satisfaction, and organizational commitment

	Organizational commitment	Job satisfaction	Organizational commitment
	β	β	β
Gender	0.146	-0.172***	0.126**
Age	-0.010	-0.124	0.053
Tuner	0.157**	0.188**	0.099
Ethical responsibilities	0.134*	-0.051	
Discretionary responsibilities	0.270***	0.435***	
Economic responsibilities	0.012	0.072	
Legal responsibilities	0.0118	0.220**	
Intrinsic satisfaction			0.048
Extrinsic satisfaction			0.405***
F value	12.103***	24.730***	15.287***
R -square	0.239	0.391	0.219
Adj. R -square	0.219	0.375	0.205

* $P < 0.1$, ** $P < 0.05$, *** $P < 0.01$.

Table 4
Hierarchical regression analysis of the relationship among employee perception of the organization's CSR effort, job satisfaction, and organizational commitment

Control variable	Dependent variable Organizational	Dependent variable Job satisfaction	Dependent variable Organizational	Dependent variable Organizational
	Model 1 β	Model 2 β	Model 3 β	Model 4 B
Gender	0.059	-0.065***	0.144***	0.159***
Age	-0.007	-0.146	-0.024	0.011
Tuner	0.177**	0.171**	0.163**	0.123
Independent variable				
CSR		0.571***	0.453***	0.319***
Job satisfaction				0.235***
F value	2.990**	37.526***	12.103***	19.481***
R-square	0.032	0.355	0.239	0.264
Adj. R-square	0.021	0.345	0.219	0.250

** $P < 0.05$, *** $P < 0.01$.

“employee perception of the organization's CSR effort” and “job satisfaction” on “organizational commitment”. The mediating effect of “job satisfaction” significantly dropped in Model 4 ($\beta = 0.319$, $p < 0.01$) compared with Model 3 ($\beta = 0.453$, $p < 0.01$). In other words, job satisfaction would weaken the direct effects of employee perception of the organization's CSR effort on organizational commitment. This finding revealed that partial mediation of job satisfaction in the relationship between employee perception of the organization's CSR effort and organizational commitment.

5. Conclusions and suggestions

5.1. Conclusions

Our analysis of the relationship between employee perception of the organization's CSR effort and organizational commitment showed that all the dimensions of CSR perception had a positive effect on organizational commitment, and the effects of ethical responsibilities and discretionary responsibilities reached the significance level. It can be inferred that the more that employees recognize their organization's fulfillment of ethical and discretionary responsibilities, the more that they identify with the organization. When employees conceive they are a member of the organization, their commitment to the organization will also increase. Hence, the discretionary and ethical dimensions of CSR can better predict organizational commitment than other dimensions of CSR. In short, employees who

perceive the CSR effort of their company and agree with their company's view of CSR are more likely to have higher organizational commitment. This finding supported the findings of previous studies [36, 39, 45].

The analysis of the relationship between employee perception of the organization's CSR effort and job satisfaction suggested that except the ethical dimension, all the dimensions of CSR were positively related to job satisfaction. Ethical responsibilities were negatively related to job satisfaction, but not to the significance level. Higher perception of CSR effort in the discretionary and legal dimensions could lead to higher job satisfaction, mainly because the organization's fulfillment of these CSR aspects could directly satisfy employees' social needs. Besides, organizations dedicated to CSR could better attract, motivate, and retain outstanding employees. This is because an organization's CSR performance has an impact on their employees' attitude. Employees who are more satisfied with their jobs tend to have higher intention to be dedicated to their jobs, which in turn, can result in higher organizational performance.

Finally, the analysis of the relationship between job satisfaction and organizational commitment revealed that extrinsic job satisfaction had a significant and positive relation to organizational commitment. In other words, employees who are more satisfied with external job factors, particularly the facility in the job environment, relationship with colleagues, and reward for task accomplishment, are more likely to have higher intention to be committed to the organization and prioritize the interest of the organization. Under the

mediation of job satisfaction, higher perception of the organization's CSR effort can lead to even higher organizational commitment.

5.2. *Managerial implications*

This paper mainly examined the relations of employee perception of the organization's CSR effort to job satisfaction and organizational commitment. Results showed a high level perception of the CSR effort among most respondents, meaning most of the surveyed employees highly approved their company's CSR actions. The gender difference analysis indicated that male respondents had better perception of CSR than female ones. This finding revealed a tendency that men are more ambitious in their career. In the future, more effort should be made to achieve gender equality. For instance, a fairer promotion system can be set up to provide women equal opportunities to access high-ranking positions. The analysis of the sample by marital status suggested that unmarried employees were more concerned about their company's CSR than married ones. A plausible explanation is that married employees had family responsibilities and a heavier financial burden than unmarried ones, so they were more concerned about their company's CSR actions. In the analysis by award-winning status, we found that employees from award-winning companies had higher perception of their company's CSR effort than those from non-award-winning ones. This result implied that employees have better perception of CSR if their company has a higher level of CSR implementation. Besides, companies that have not received any CSR award should make more effort to promote CSR among their employees. They can adjust their social policies in various aspects. For instance, in the environmental aspect, they can develop green products and improve operating processes to achieve the same goal with minimum resources used, or monitor their carbon footprint and adopt necessary carbon reduction measures. In the corporate governance aspect, they can offer instant and more transparent financial resources to investors.

One of the best approaches to ensuring that a business implement CSR as a prioritized task and promote CSR continuously is to let its executives directly manage and lead CSR activities. This is because corporate executives can access important resources of their company, and their job responsibilities include utilizing their managerial abilities in multiple aspects, improving organizational performance, and implementing corporate goals, missions or strategies among important

activities. In addition to economic and legal responsibilities, these corporate executives are expected by the society to fulfill ethical responsibilities. The ethics of managers is a key factor affecting a firm's CSR policy. A firm's CSR policy is not only directly affected by its manager's attributes but also indirectly affected by the influence from the internal or external environment [7, 8]. Employees are one of the main stakeholders of a business. Businesses must let their employees know the direction or concept of their CSR program that are beneficial to employees and the society, such as the employee health care program. Besides, they should also clarify the nature of CSR and make a good integration of CSR and sustainable development. They should consider the triple bottom line in the pursuit of sustainability, which is to achieve a balance among economic growth, environmental protection, and fulfillment of social responsibilities.

5.3. *Limitations and suggestions*

Limited by use of the cross-sectional data collection method, we were unable to compare the effects of each variable between different time points. As the questionnaires were distributed by mail, we could not avoid responses answered by the same person. Although the questionnaire was modified several times based on expert opinions before it was used for the formal survey, it was possible that respondents might have different interpretations of the questions or could not understand the meaning of some questions. Besides, the questionnaire consisted of a large number of questions which took more than 10 minutes to answer. Some respondents might feel tired by the survey, thus affecting the reliability of their responses. Moreover, the organizational commitment scale included several negative questions. Some respondents would pick a wrong answer if they were not careful enough in understanding these questions.

In order to help businesses increase the organizational commitment of their employees, we suggest future researchers conduct a comprehensive investigation of antecedent variables to organizational commitment, including organizational support, transformational leadership, role ambiguity, and role conflict, or examine whether the relations of CSR fulfillment to job satisfaction and organizational commitment differ significantly between controversial industries and non-controversial industries. Regarding the association between CSR and organizational commitment, Valentine et al. [46] indicated that corporate ethical

values signifying different cultural aspects of an ethical context are positively related to organizational commitment. Organizational commitment may vary along the life course of employees [11]. Therefore, future researchers can view demographic variables as moderator variables to examine their effects on organizational commitment. Finally, future researchers can also include organizational culture into their research model to investigate if the relationship among CSR, job satisfaction, and organizational commitment varies across organizational cultures. We believe their findings can contribute to both business practice and research.

5.4. Research contribution

In this paper, we probed into the effects of employee perception of the organization's CSR effort on job satisfaction and organizational commitment. This research design also allowed businesses to understand the congruence between the level of CSR implementation they have actually achieved and the level of CSR implementation perceived by their employees. Empirical results indicated employees who perceived a higher level of their company's CSR effort in discretionary and ethical responsibilities tended to have higher organizational commitment; employees who perceived a higher level of their company's CSR effort in discretionary and legal responsibilities tended to have higher job satisfaction. These findings suggest that in this era where all businesses are eager to retain outstanding employees, businesses can make more effort to fulfill their discretionary, legal, and ethical responsibilities, because such effort can more effectively increase their employees' job satisfaction and organizational commitment. Job satisfaction cannot be bought simply by money. To increase employees' job satisfaction, businesses should adopt adequate measures that treat employees fairly. With job satisfaction, employees will be more dedicated to achieving a higher operating efficiency, which means better performance at lower cost.

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