

The effects of managerial and employee attributions for corporate social responsibility initiatives

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Summary

Although corporate social responsibility (CSR) can affect employees, we know little about *how* it affects them. Employees' interpretation of CSR is important because of the paradoxical nature of CSR. When firms operate in ways that seem counter to their nature (i.e., pursuit of social good rather than profit), the causal attributions of affected employees are crucial to understanding their work-related behavior, as is the role of contextual factors such as leadership processes in shaping these attributions. Drawing from attribution and social learning theories, we develop a multilevel social influence theory of how CSR affects employees. We integrate managers as second observers in the baseline actor (i.e., firm)—observer (i.e., employee) dyad, whereas most attribution theory research has focused on single actor—observer dyads. Multisource field data collected from 427 employees and 45 managers were analyzed using hierarchical linear modeling. Managers' genuine (self-serving) CSR attributions are positively related to employees' genuine (self-serving) CSR attributions; and the strength of the relationship between managers' and employees' genuine CSR attributions depends on managers' organizational tenure. Employees' genuine CSR attributions also are positively related to employee advocacy, whereas—interestingly—employees' self-serving CSR attributions do not appear to harm employee advocacy. Copyright © 2017 John Wiley & Sons, Ltd.

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Introduction

Corporate social responsibility (CSR) has a long history (Carroll, 2008), with firms spending billions every year on CSR initiatives (Smith, 2014). At the same time, the vast majority of CSR research has been at the macrolevel (Aguinis & Glavas, 2012), focused on the implications of CSR for shareholder value (Wang, Tong, Takeuchi, & George, 2016). Although meta-analyses (e.g., Margolis, Elfenbein, & Walsh, 2009) reveals a small positive financial effect, primary research has returned and continues to return mixed results (e.g., Flammer, 2015; Krüger, 2015; Zhao & Murrell, 2016). The work of Barnett and Salomon (2012) reconciles these conflicting results demonstrating that the effect of CSR on financial performance is not universally negative or positive across different CSR levels but rather is U-shaped. Specifically, firms with lower CSR have higher financial performance than firms with moderate CSR, but firms with higher CSR have the highest financial performance. These findings suggest that rather than having more research focused on “whether” CSR works, a transition in focus toward better understanding “how” it

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works is critical (Mishra & Modi, 2016; Tang, Hull, & Rothenberg, 2012; Zhao & Murrell, 2016). Deeper understanding of organizational psychology processes represents a promising approach to understanding the “how” of CSR (Morgeson, Aguinis, Waldman, & Siegel, 2013). Indeed, Wang et al. (2016: 541) explicitly called for research on the role of employees in the CSR process. Similarly, in a recent review of the psychology of CSR literature, Glavas noted that “... we know that CSR has an effect on employees but we know less about why, how, and when” (Glavas, 2016: 2). We address these gaps in two ways.

First, research has examined the effect of employees’ CSR perceptions on outcomes by focusing on overall CSR evaluations (i.e., perceptions of whether a firm is responsible). Employees’ CSR perceptions also extend to judgments of the *motives* driving CSR. These beliefs are of particular relevance in largely unexpected, important, and suspicion-laden contexts where attributional processes help facilitate interpretation (Martinko, Harvey, & Dasborough, 2011). CSR “...asks corporations to work against their natural genetic makeup...” (i.e., to be profit seeking; Devinney, 2009: 51), contributing to skepticism of firms’ (voluntary) commitment to CSR (McShane & Cunningham, 2012). This skepticism is well founded, as firms routinely implement CSR activities in the wake of socially irresponsible actions (Ormiston & Wong, 2013). For example, how might one interpret the recent “sustainability” and “safety” initiatives of BP in the wake of the Deepwater Horizon disaster?

Notwithstanding inherent skepticism of CSR, relatively little research has focused on underlying attributional mechanisms driving the causal explanations given to CSR activities (Gond, El Akremi, Swaen, & Babu, 2017). Indeed, research reveals that a significant portion of prospective employees are unaffected, unmotivated, or unconvinced by potential employers’ CSR claims, prompting calls for research on “negative reactions to CSR, and on skepticism and cynicism more specifically ... which we believe hold great promise for advancing theory and informing practice in this area” (Jones, Willness, & Heller, 2016: 445). We posit that employees’ attributions have significant implications for work-related motivation (Ferris, Bhawuk, Fedor, & Judge, 1995; Martinko et al., 2011) with potential to undermine CSR effectiveness, in part, because employees themselves may fail to be motivated by CSR activities.

Second, the micro-CSR literature has broadly assumed employees’ perceptions are formed in a *social vacuum*, largely ignoring the role of contextual factors such as leadership processes (Robertson & Barling, 2013). For example, research has examined the impact of employees’ CSR perceptions on outcomes such as perceived respect and pride without considering the antecedent role of important social referents in the firm’s hierarchy. This is unfortunate because managerial informational cues can help explain *how* employees interpret CSR and consequently *how* key attitudes and behaviors are impacted by CSR; this is because employees’ attitudes and behavior are, in part, socially constructed (Kraus, Ahearne, Lam, & Wieseke, 2012). Managerial informational cues are important because of the critical role that managers play in employee sensemaking within the firm. When attempting to make sense of paradoxical engagement in social initiatives, employees will seek relevant information from managers who, being higher in the firm’s hierarchy, are closer to top management, which largely decides on CSR initiatives. This sensemaking process is instrumental as employees construct, update, and correct their own perceptions of their firm’s motives. This focus on leadership processes is important because a more complete understanding of the psychology driving CSR reactions requires examination across organizational levels, while the majority of micro-CSR research to date has been monolevel (Aguinis & Glavas, 2012; Gond et al., 2017).

Beyond contributing to micro-CSR research, our work also has implications for (organizational) attribution theory. Although attribution theory acknowledges the role of information in driving causal attributions (e.g., Martinko, Douglas, & Harvey, 2006), it does not integrate the potential role of salient social referents in their formation [see, however, Martinko and Gardner (1987) for an interactive leader/member attributional model]. In other words, attribution theories have not explicitly examined the role of other *lay scientists’* attributions on a *focal lay scientist’s* own attributions. For instance, what is the role of a *director’s* own causal explanations about the performance failure of a manager (e.g., ability, effort, luck, and task difficulty; Weiner, 1985) in affecting a *deputy director’s* own causal explanations about the performance of the same manager, the latter directly reporting to the

deputy director? These social influence processes are important because (organizational) actions may fail to influence observers’ behaviors if causal attributions made to explain these actions are (negatively) impacted by social information, namely, causal explanations important others make. Martinko et al. (2011) and Harvey, Madison, Martinko, Crook, and Crook (2014) have both called for more research on how social context, such as the role of collective/group-level attributions, affects the formation of attributions. They note that the relatively limited work that has used attribution theories in organizational sciences has done so at the individual or dyadic levels of analysis, suggesting a need for more research accounting for the role of social dynamics at work. To summarize, organizational attribution research has primarily examined attributional processes of single observers on actor behavior (e.g., leader–member dyads; Martinko, Harvey, & Douglas, 2007). We extend attributions research by integrating more observers (i.e., managers) who are hierarchically linked to another focal observer (employee) who all react to a higher level *firm* “actor” (i.e., CSR practices). This *multilevel* theoretical extension is an important contribution to attribution research because it describes a rich and complex attributional process relevant to a range of firm practices.

We draw from attribution and social learning theories and develop a multilevel mediated moderation model (Figure 1) exploring the complex links between managers’ genuine and self-serving attributions, managers’ traits (i.e., organizational tenure), employees’ CSR attributions, and employee behaviors advocating on behalf of the firm. As noted earlier, given the need to understand the “how” of CSR performance, our focus on employee advocacy represents an important departure from most current micro-CSR research, which has tended to target internal, organizationally focused outcome variables (see Glavas, 2016, for a review of those outcomes), such as job satisfaction (Vlachos, Panagopoulos, & Rapp, 2013)—but with no emphasis on external stakeholder groups, such as customers or job applicants. Employee advocacy is a boundary-spanning employee outcome that can facilitate CSR performance, helping spread positive interpretations of CSR, and goodwill on behalf of the firm with external stakeholders (Podsakoff, MacKenzie, Paine, & Bachrach, 2000).

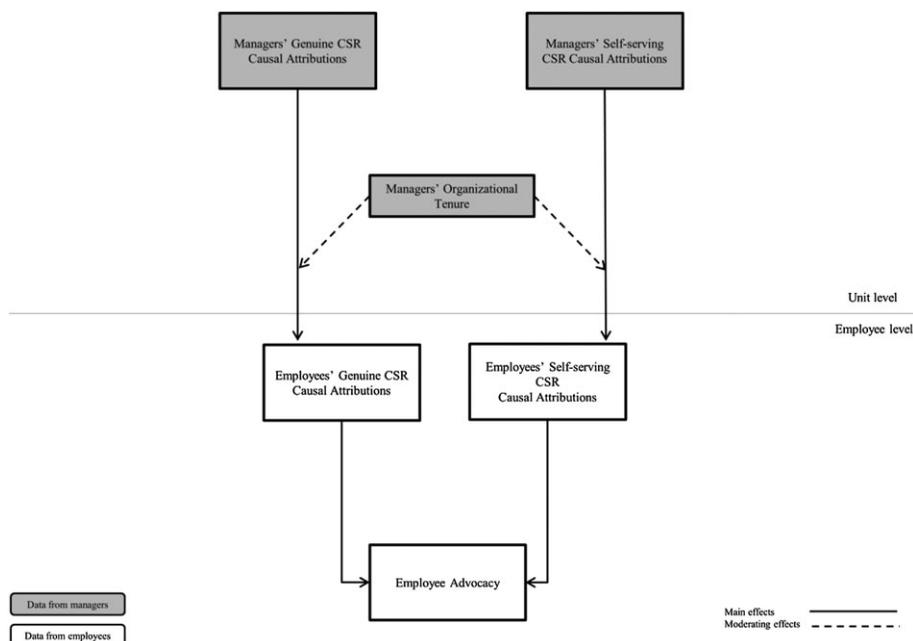


Figure 1. Research model

Hypotheses Development

The role of manager's CSR causal attributions

Our framework builds from Ferris et al. (1995) who posited that as employees seek to make sense of other employees' prosocial behaviors, they develop attributions of intentionality. Ferris et al. distinguished between two types of dispositional attributions of intentionality—self-serving/manipulative and genuine/altruistic attributions—highlighting the critical role played by attributions as employees distinguished between organizational politics (i.e., manipulative motives) and organizational citizenship (altruistic motives). Here we focus on the role of important others in the same context as proximal drivers of attributions. Although employees can relatively objectively report whether/how much their firm engages in CSR (e.g., third-party CSR rankings), forming complex judgments relating to underlying motives driving CSR is more elusive. Distinguishing activities driven by genuine versus self-serving motives can be difficult because activities may be identical (Dasborough & Ashkanashy, 2002), thus increasing the instrumentality of social information from important others.

Indeed, "...attribution [s] are not objective facts based on unbiased data, but rather judgments formulated on the basis of information about the event or behavior available to the observer" (Klein & Dawar, 2004: 206). The difficulty of diagnosing attributions of intentionality (i.e., self-serving vs. genuine causal explanations) is exacerbated by controversy inherent to CSR (Devinney, 2009). Stereotypically perceived self-serving firms (e.g., Voliotis, Vlachos, & Epitropaki, 2016) engaged in other-interested initiatives represent a philosophical paradox given that individuals do not like profits being mixed with prosocial actions (Bénabou & Tirole, 2005). Crane et al. (2008: 5), reflecting on this tension, noted that "...few subjects in management arouse so much controversy and contestation as CSR."

Accordingly, we draw from social learning theory tenets (Bandura, 1977). Managers' attitudes and behaviors represent exemplars of functional approaches toward firm activities (Kraus et al., 2012), and objective features of firms notwithstanding (Peloza, Looock, Cerruti, & Muyot, 2012), managers can influence the ways employees respond to and interpret their work environment (Ambrose, Schminke, & Mayer, 2013; Kraus et al., 2012). Thus, we posit that employees seek clarity from their managers, who are positioned to help make sense of inherently controversial CSR initiatives, and most particularly to help decipher the motives driving these initiatives. Managers' role in employees' sensemaking processes should be especially pronounced as employees seek to understand the motives underlining CSR initiatives that run counter to core operating objectives such as maximization of shareholder value. Thus, CSR is a conflicted evaluation field (reflected in the shareholder vs. non-shareholder stakeholder tension; Sundaram & Inkpen, 2004). To make sense of this tension, employees are likely to adopt coping strategies consistent with social learning theory. Because employees often turn to managers to determine their own professional attitudes/behaviors (Zhou, Wang, Chen, & Shi, 2012)—which accelerates in contexts characterized by uncertainty (Ambrose et al. 2013)—attributions underlying CSR may emerge through exposure to managers' own attributions. Hence:

Hypothesis 1: Managers' (a) genuine and (b) self-serving CSR causal attributions are positively associated with employees' (a) genuine and (b) self-serving CSR causal attributions, respectively.

Moderating role of manager's organizational tenure

To more fully explore managers' role in employees' CSR sensemaking processes, we follow previous trickle-down research suggestive of the impact of contingent factors (e.g., Ambrose et al., 2013) and propose that managers' organizational tenure moderates relationships between managers' and employees' CSR attributions. Specifically, longer tenures are more "...conducive to the accumulation of knowledge, learning, and power" (Simsek, 2007:

654). Longer tenured managers have (i) accumulated a track record, (ii) become integrated into the networks of key stakeholders, with more status and network centrality, and (iii) attained deeper knowledge of the firm's environment and inner workings (Ibarra & Andrews, 1993). Spending more time within a firm "increases an individual's familiarity with the organization's belief system...such that the person fully comprehends any implicit rules and norms" (Gupta, Briscoe, & Hambrick, 2016: 17), potentially also including predictors and motivations underlying firm engagement with strategies including CSR. This set of traits characterizing longer tenures enhances those managers' salience as positive role models for employees, positioning them to drive social learning (Ibarra & Andrews, 1993). Thus, while constructing, updating, and correcting their own perceptions of their firm's motives underlying CSR engagement, employees are more likely to be influenced by longer versus shorter tenures. Hence:

Hypothesis 2: The relationship between managers' and employees' (a) genuine and (b) self-serving CSR causal attributions is moderated by managers' organizational tenure, such that the relationship is stronger as tenure increases.

Employees' CSR causal attributions and employee advocacy

Core to attribution theory is the tenet that attributions made to explain activities impact behavior (Weiner, 1985). When CSR activities are attributed to genuine causes, because the activity is "positive" and the attribution is genuine, responses are also likely to be positive. With regard to the demonstration of employee advocacy—which is driven at least partly by social exchange mechanisms (Podsakoff et al., 2000)—when CSR activities are attributed to genuine motives, employees may feel compelled to contribute something back to their firm to compensate for engagement in CSR activities. Employees may feel this tension because CSR has potential to address employees' psychological needs (Rupp, Ganapathi, Aguilera, and Williams, 2006). Application of the CSR needs-based framework (Rupp et al., 2006), and the implications of social exchange-driven feelings of reciprocation, suggests that CSR attributed to genuine motives may satisfy employees' instrumental, relational, and deontic needs (i.e., need for control, belongingness, and a meaningful existence), which should increase employee advocacy.

Employees' instrumental needs are likely to be more coherently met because fair, values-driven treatment of others signals that the firm is likely to treat employees with similar care. Relational needs also are likely to be more directly addressed when CSR attributions are genuine because employees are more likely to believe they are viewed positively by others (Ariely, Bracha, & Meier, 2009). Finally, genuine attributions can help employees address deontic needs because meeting the needs of disenfranchised stakeholders can address employees' needs for morality and fairness (Rupp, Shao, Thornton, & Skarlicki, 2013).

In contrast, CSR activities attributed to self-serving causes are less likely to drive employee advocacy. Although the activity is positive, the social exchange mechanism impelling a voluntary prosocial response when CSR attributions are genuine is less likely. Self-serving attributions signal that the firm engages in CSR activities for instrumental reasons (e.g., higher revenues). Although these motives are legitimate for profit-seeking firms, they are less likely to satisfy employees' instrumental, relational, or deontic needs. Given that monetary incentives do not fit well with prosocial behaviors (Ariely et al., 2009), their presence "...casts suspicion on the reason why prosocial actions are performed ..." (Bénabou & Tirole, 2005: 35). If CSR attributions are self-serving, this might create uncertainty for employees' own (first-party) treatment and thus bears less directly on employees' instrumental needs. Opportunistic treatment of vulnerable constituents can signal that the firm is likely to treat its own employees opportunistically as well.

In addition, self-serving attributions can threaten employees' relationship-based needs, which, in turn, decrease the probability that they will engage in advocating on behalf of the firm. Social actors strive for social approval signaling traits defined as "good" on the basis of the community's norms and values. Indeed, "...being altruistic is often seen as 'good' and being greedy or selfish is not ..." (Ariely et al., 2009: 544). CSR activities attributed

to self-interest are less socially desirable and thus potentially damaging for employees' relationship-building projects; in turn, this diminishes their enthusiasm to *publically* associate with opportunistic motives. Finally, when CSR attributions are self-serving, they diminish the extent employees' moral (i.e., deontic) needs are met, reducing the meaningfulness of their work (Rupp et al., 2013) and reciprocation tensions. Hence:

Hypothesis 3: Employees' (a) genuine and (b) self-serving CSR causal attributions are (a) positively and (b) negatively associated with advocacy on behalf of the firm, respectively.

Mediating role of employees' causal attributions

The logic we develop bearing on the moderated cascade from managers to employees (i.e., H1–H3) points to the mediating role that employees' CSR attributions play in the relationships between managers' CSR attributions and employee advocacy. Individuals actively attempt to make sense of events occurring in their firm (Weick, 1995; Wrzesniewski, Dutton, & Debebe, 2003), and this sensemaking informs their own interpretations of these events. Of course, managerial attributions play a major role in shaping employees' attributions, but it is ultimately the individual sensemaking and resulting employee attributions that are most proximal to individuals' behavior. Thus, we posit that employees' own CSR attributions, at least partially, *carry* the moderated effect of manager's CSR attributions on employee advocacy; employees' own CSR attributions are proximal drivers of their behavior, explaining the process through which the interaction between managers' CSR attributions and tenure translate into employee advocacy.

Hypothesis 4: Employees' (a) genuine and (b) self-serving CSR causal attributions mediate the interactive effect of managers' (a) genuine and (b) self-serving CSR causal attributions and organizational tenure on employee advocacy.

Method

Data and sample

We followed a judgment sampling approach in selecting firms that (i) have extensively engaged in CSR activity; (ii) are large enough for an adequate sample; and (iii) operate in different markets. This led us to secure participation of three manufacturing firms in a European Union country. The three firms operated in different markets: energy and automation technologies; aluminum solutions; and cosmetics and pharmaceutical products.

To alleviate concerns associated with common method variance (CMV) bias, we surveyed both managers and employees. Employees worked in lower level, non-managerial positions. Senior executives in these firms contacted all employees and their managers to request participation and assure response confidentiality. We administered paper-and-pencil surveys during work hours and ensured that employees completed questionnaires separately from managers. We surveyed 53 units to which these firms granted access and distributed questionnaires to all 719 employees and 53 managers in these units. We received 506 employee responses (70 percent) of which 68 were discarded owing to missing data; on average, 76 percent of employees in each unit responded. Forty-seven managers participated (89 percent). Next, we matched responses of 427 employees and 45 managers. On average, units had 14.93 employees ($SD = 20.39$); employees had 7.58 ($SD = 6.37$) years of experience; and employees' tenure with the firm and manager was 7.99 ($SD = 6.34$) and 4.46 ($SD = 3.47$) years, respectively. Managers had 8.09 ($SD = 6.47$) years of job experience and 12.07 ($SD = 6.22$) years of tenure.

Measures

Because the fieldwork for this study took place in a European Union country where English is the second language, we employed iterative translation–back-translation procedures to ensure equivalence of meaning. Table 1 provides descriptive statistics, and the Appendix contains items and loadings for key measures.

CSR causal attributions

Genuine and self-serving CSR causal attributions were measured with three items each (Du, Bhattacharya, & Sen, 2011; Ellen, Webb, & Mohr, 2006), which were refined on the basis of discussions with executives in one of the participating firms, strengthening their face validity.

Employee advocacy

This construct was measured using three items adapted from prior work on organizational loyalty, capturing the extent that employees promote the firm and its products/services to organizational outsiders (Van Dyne, Graham, & Dienesch, 1994).

Managers' organizational tenure

Tenure was operationalized as a continuous variable reflecting the number of months that managers had been employed by their organization.

Table 1. Construct intercorrelations^a and summary statistics.

Construct	1	2	3	4	5	6	7	8	<i>M</i>	<i>SD</i>
Level 1										
1. Employee advocacy	1.00								6.29	.94
2. Employees' genuine CSR causal attributions	.62**	1.00							5.89	1.19
3. Employees' self-serving CSR causal attributions	.07	.11*	1.00						5.26	1.57
4. Employee job satisfaction	.51**	.55**	.13**	1.00					5.86	1.11
5. Employee trust in manager	.47**	.36**	-.00	.30**	1.00				5.87	1.29
6. Employee affective organizational commitment	.63**	.61**	.09	.68**	.35**	1.00			5.95	1.07
Level 2										
7. Managers' genuine CSR causal attributions	.11** ^a	.16** ^a	-.18** ^a	.03 ^a	.04 ^a	.08 ^a	1.00		5.89	.92
8. Managers' self-serving CSR causal attributions	-.04 ^a	-.03 ^a	.26** ^a	.11** ^a	.01 ^a	.04 ^a	-.28	1.00	4.55	1.40
9. Managers' organizational tenure (years)	-.02 ^a	-.02 ^a	-.17** ^a	-.00 ^a	-.00 ^a	.01 ^a	.10	-.01	12.07	6.22

Note: *N* (Level 1) = 427, *N* (Level 2) = 45.

CSR, corporate social responsibility.

^aThese are cross-level correlations for which manager data have been disaggregated to the employee level.

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

Covariates

We controlled for the Level 1 variables of job satisfaction, trust in manager, and affective commitment, because they may influence attributions (Ferris et al., 1995) and OCB behaviors (Van Dyne et al., 1994). Job satisfaction was measured with a three-item scale (Churchill, Ford, & Walker, 1974); trust was measured with a three-item scale (MacKenzie, Podsakoff, & Rich, 2001); and affective commitment was measured with a six-item scale (Rhoades, Eisenberger, & Armeli, 2001). Finally, we employ firm dummies as a Level 2 covariate because firm characteristics such as different CSR initiatives can influence perceptions and behaviors.

Model specification

Because our model encompasses Level 2 and Level 1 variables (Figure 1), we use hierarchical linear modeling (HLM) with full maximum likelihood to test our hypotheses.

We calculated ICC(1) for all outcome variables using input from a series of baseline (null) models. We find that 9 percent of the variance in employee advocacy, 14 percent of the variance in employees' genuine CSR attributions, and 13 percent of the variance in employees' self-serving CSR attributions resided between units. Level 1 variables were group mean-centered and Level 2 variables were grand mean-centered (except for the dummy variables) because we model interactions between Level 2 variables and test the effects of Level 2 predictors, controlling Level 1 covariates. In addition, grand-mean centering for Level 2 variables helps reduce covariance between intercept and slopes, reducing multicollinearity (Hofmann & Gavin, 1998). Additional evidence alleviating multicollinearity concerns comes from the fact that the highest variance inflation factor was 2.4. Change in deviance scores (i.e., $-2 \times \log\text{-likelihood}$) was used to compare the fit of nested models (Table 2).

Measurement analysis

Manager sample

We performed confirmatory factor analysis (CFA) on genuine/self-serving CSR attributions. The two-factor model fits the data well: $\chi^2 = 10.73$ ($p > .10$), $\chi^2/df = 1.34$, RMSEA = 0.08, SRMR = .05; NNFI = 0.97, and CFI = 0.98. All indicators loaded significantly on their hypothesized constructs (lowest t -value = 5.33), whereas the lowest average variance extracted was 0.69, showing convergent validity (Appendix). In addition, we compared the fit of the hypothesized model with a one-factor model where all items were constrained to load on a single factor: $\chi^2 = 103.55$ ($p < .01$), $\chi^2/df = 11.50$, RMSEA = 0.48, SRMR = 0.27; NNFI = 0.28, and CFI = 0.23. The hypothesized model fit the data better than the alternative, indicating discriminant validity. Finally, the lowest composite reliability was 0.87, providing evidence that both constructs possess adequate reliability.

Employee sample

All six employee-level constructs were subjected to CFA: genuine/self-serving CSR attributions, employee advocacy, job satisfaction, affective commitment, and trust in manager. The hypothesized six-factor model fit the data well: $\chi^2 = 802.29$ ($p < .01$), $\chi^2/df = 4.61$, RMSEA = 0.09, SRMR = 0.05; NNFI = 0.95, and CFI = 0.96. All indicators loaded significantly on their hypothesized constructs (lowest t -value = 15.01), whereas the lowest average variance extracted was 0.58, demonstrating convergent validity. We compared the hypothesized six-factor model with a one-factor model: $\chi^2 = 3293.47$ ($p < .01$), $\chi^2/df = 17.42$, RMSEA = 0.19, SRMR = 0.12; NNFI = 0.79, and CFI = 0.81. We next ran a two-factor model constraining items measuring genuine/self-serving CSR attributions to load on a single factor and the items from the remaining four constructs to load on a second factor: $\chi^2 = 2673.82$ ($p < .01$), $\chi^2/df = 14.22$, RMSEA = 0.17, SRMR = 0.12; NNFI = 0.83, and CFI = 0.85. We then ran a model where genuine CSR attributions and employee advocacy were constrained to load on a single factor while the remaining items were assigned to load on their hypothesized factors: $\chi^2 = 1143.02$ ($p < .01$), $\chi^2/df = 6.39$, RMSEA = 0.11,

Table 2. Hierarchical linear modeling results.^{a,b}

	Employees' genuine CSR causal attributions			Employees' self-serving CSR causal attributions			Employee advocacy			
	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9	Model 10 ^c
Level 1										
Intercept (γ_{00})	5.76*** (.09)	6.05*** (.19)	5.71*** (.26)	5.11*** (.12)	4.80*** (.30)	4.64*** (.24)	6.24*** (.07)	6.55*** (.06)	6.49*** (.07)	6.54*** (.13)
Employee job satisfaction (γ_{10})		.42*** (.11)	.42*** (.10)		.12 (.10)	.12 (.10)		.12* (.07)	.07 (.05)	.06 (.05)
Employee trust in manager (γ_{20})		.19*** (.05)	.18*** (.05)		-.02 (.12)	-.03 (.12)		.25*** (.05)	.19*** (.05)	.20*** (.05)
Employee affective organizational commitment (γ_{30})		.35*** (.09)	.35*** (.09)		.02 (.12)	.03 (.12)		.36*** (.07)	.30*** (.07)	.27*** (.07)
Employees' genuine CSR causal attributions (γ_{40})									.27*** (.06)	.28*** (.06)
Employees' self-serving CSR causal attributions (γ_{50})								.03 (.03)	.03 (.03)	.03 (.03)
Level 2										
Firm A _{dummy} (γ_{01})		-.68*** (.18)	-.29 (.31)		.25 (.32)	.46 (.29)		-.46*** (.11)	-.39*** (.10)	-.48*** (.17)
Firm B _{dummy} (γ_{02})		.05 (.24) **	.38 (.32)		.51 (.32)	.67** (.29)		-.22** (.09)	-.15* (.09)	-.15 (.17)
Manager's organizational tenure (γ_{03})		.04 (.11)	.04 (.10)		-.05 (.09)	-.04 (.10)				-.04 (.06)
Managers' genuine CSR causal attributions (γ_{04})		.30*** (.07)	.41*** (.06)		-.02 (.12)	-.03 (.12)				.12** (.05)
Managers' self-serving CSR causal attributions (γ_{05})		.05 (.06)	.06 (.06)		.40*** (.09)	.39*** (.09)				.06 (.04)
Managers' genuine CSR causal attributions × Managers' organizational tenure (γ_{06})										-.06 (.09)
Managers' self-serving CSR causal attributions × Managers' organizational tenure (γ_{07})										.02 (.03)
-2 × log-likelihood (deviance)	1340.65	1107.86	1103.45	1555.57	1505.51	1502.88	1153.51	905.02	842.13	834.61
Change in fit index ^d		232.79***	4.41**	50.06***	2.63	248.49***	62.89***	70.41***		

(Continues)

Table 2. (Continued)

	Employees' genuine CSR causal attributions			Employees' self-serving CSR causal attributions			Employee advocacy			
	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9	Model 10 ^e
Within-group variance (σ^2)	1.25	.65	.65	2.08	1.86	1.88	.82	.40	.33	.32
Between-group variance (τ_{00})	.21***	.14***	.16***	.32***	.14***	.09***	.08***	.09***	.11***	.10***
R-squared _{Level1} ^c	—	46%	45%	—	17%	18%	—	46%	51%	53%
R-squared _{Level2} ^e	—	58%	62%	—	72%	67%	—	67%	68%	63%

Note: N (Level 1) = 427, N (Level 2) = 45.

CSR, corporate social responsibility.

^aFirst (second) entry in each cell corresponds to parameter estimates (robust standard errors).

^bLevel 1 variables are group mean-centered, whereas Level 2 predictors are grand mean-centered.

^cModel 10 tests the stability of the effects of employees' genuine/self-serving CSR attributions on employee advocacy in the presence of direct effects stemming from manager's organizational tenure, managers' genuine CSR causal attributions, managers' self-serving CSR causal attributions, and their interactions.

^dChange in fit reflects changes in deviance compared with the previous model (except in Model 10 for which comparisons are made relative to Model 8).

^eR-squared calculated according to formulas in Snijders and Bosker (1999, pp. 102–103).

* $p < .10$ (two-tailed). ** $p < .05$ (two-tailed). *** $p < .01$ (two-tailed).

SRMR = 0.08; NNFI = 0.93, and CFI = 0.94. All three alternatives had poorer fit, indicating discriminant validity. Finally, we subjected the measures of genuine CSR attributions and employee advocacy to an exploratory factor analysis with principal axis factoring and employing both orthogonal (i.e., varimax) and oblique (i.e., direct oblimin and promax) rotational methods. Results indicate a clear two-factor solution explaining 82.7 percent of total variance, regardless of the rotational method employed. This strengthens our confidence in the discriminant validity of these two constructs.

Hypotheses tests

Managers' and employees' CSR attributions

The HLM results are reported in Table 2. Hypotheses 1a and 1b predict that managers' (a) genuine and (b) self-serving CSR attributions are positively related to employees' (a) genuine and (b) self-serving CSR attributions. As shown in Models 2 and 5, these Hypotheses are supported: $\gamma_{04} = 0.30, p < .01$; $\gamma_{05} = 0.40, p < .01$.

Moderating role of managerial tenure

Next, consistent with Hypothesis 2a, we find a positive moderating effect of managers' tenure on the relationship between managers' and employees' genuine CSR attributions ($\gamma_{06} = 0.26, p < .05$, Model 3); however, we find no support for Hypothesis 2b (Model 6). We probed the nature of the significant interaction using Preacher, Curran, and Bauer's (2006) online utility. As can be seen in Figure 2(A), the relationship between managers' and employees' genuine CSR attributions strengthens as tenure increases. Importantly, although the significant interaction indicates that the simple slope between managers' and employees' attributions depends on managers' tenure, it does not describe how it depends. Therefore, we performed a regions-of-significance analysis (Preacher et al., 2006). Specifically, Figure 2(B) depicts the regression of managers' genuine attributions on employees' genuine attributions (i.e., the slope) as a function of managers' tenure; a critical value (z -score = -1.02) delineates regions of significance for the slope. This analysis indicates that the relationship between managers' and employees' genuine attributions becomes *non-significant* when managers' organizational tenure is less than 5.7 years.

Employees' CSR causal attributions and employee advocacy

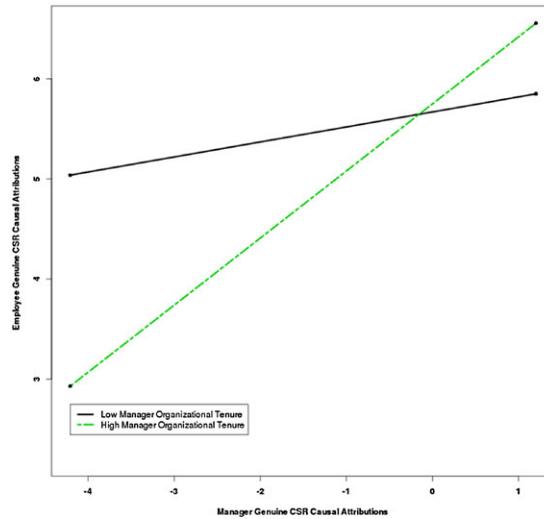
To test Hypotheses 3a and b, we first entered the covariates (Model 8) and then added the predictors (Model 9). As can be seen in Model 9, Hypothesis 3a bearing on the relationship between employees' genuine CSR attributions and employee advocacy was supported ($\gamma_{40} = 0.27, p < .01$). However, we found no support for Hypothesis 3b relating to self-serving attributions ($\gamma_{50} = 0.03, p > .10$).

Mediating role of employees' CSR causal attributions

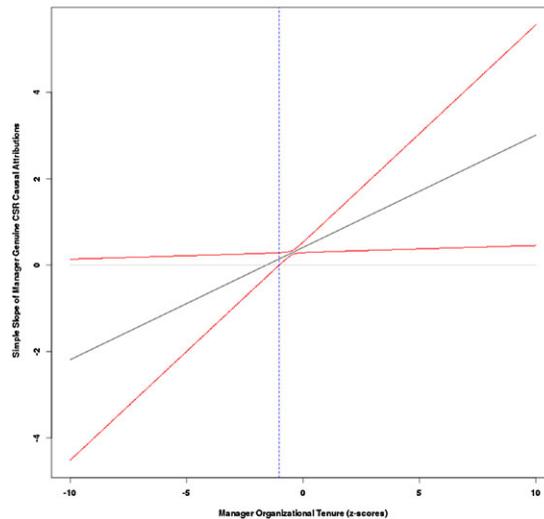
We assessed the mediating role of employees' CSR attributions in two steps. First, we examined whether a 2–1–1 multilevel mediational mechanism is present by calculating confidence intervals (CIs) of the indirect effect ($a \times b$). Regarding the link between managers' genuine attributions and employee advocacy, the 95 percent CI [0.026, 0.211] does not include zero, indicating that the indirect effect is significant at $\alpha = .05$. Given that the direct effect (c') also is significant ($\gamma_{04} = 0.12, p < .05$, Model 10), employees' genuine CSR attributions partially mediate this relationship. However, the 95 percent CI for the link between managers' self-serving attributions and employee advocacy [–0.007, 0.106] includes zero. Because the direct effect (c') also was not significant ($\gamma_{05} = 0.06, p > .10$), employees' self-serving CSR attributions do not play a mediating role.

Second, mediated moderation implies that an interactive effect between an independent variable and a moderator variable influences an outcome variable through a mediator. Because "...the only requirement for mediation is that the indirect effect ($a \times b$) be significant" (Zhao, Lynch, & Chen, 2010: 205), we examine this possibility by applying Selig and Preacher's (2008) bootstrap procedure. This procedure employs a Monte Carlo method (with 20 000 repetitions) to estimate a CI around the observed value of ($a \times b$). If the CI does not include

(A) The Interactive Effects of Manager’s Organizational Tenure and Manager’s Genuine CSR Causal Attributions on Employees’ Genuine CSR Causal Attributions.



(B) Plot of regions of significance for the simple slope of Employee Genuine CSR Causal Attributions on Manager Genuine CSR Causal Attributions *



* Notes: (1) regions of significance are delineated by the vertical dashed line and indicate where in the range of the moderator variable the simple slope is not significantly different from zero or significantly positive. (2) the dark bold line represents the predicted value of the slope of the corresponding simple regression line in Figure 2, Panel A at each level of the moderator variable.

Figure 2. Moderating role of manager’s organizational tenure. [Colour figure can be viewed at wileyonlinelibrary.com]

“0,” mediation is established. Using the estimated coefficients from Table 2 (Models 3 and 10), results indicate that the 95 percent CI is significant [0.004; 0.146], providing support for Hypothesis 4a. In addition, given that the direct effect of the interaction is not significant in the presence of employee’s genuine attributions (Model 10), we infer a full mediation effect. Next, using the estimated coefficients from Models 6 and 10, we find that the 95 percent CI for the indirect effect of the interaction of manager’s tenure and self-serving CSR attributions on employee advocacy via employees’ self-serving CSR attributions included “0,” providing no support for Hypothesis 4b.

Robustness checks

We implemented four checks to explore the robustness of our results. First, we removed all Level 1 and Level 2 covariates from the models reported in Table 2; the results remained unchanged. Second, to explore whether firm's CSR actions determine managers' and employees' attributions, thus making the cross-level main effect subject to "third variable"/omitted variable influences, we calculated the ICC(1) for the attributions of managers nested within the three firms and compare it with the ICC(1) for the attributions of employees nested within the three firms (thus ignoring the manager level for this analysis). ICC(1) values for managers' genuine and self-serving CSR causal attributions are 0.19 and 0.09, respectively. ICC(1) values for employees' genuine and self-serving CSR causal attributions are 0.10 and 0.08, respectively. These are small to medium effects (LeBreton & Senter, 2007), suggesting that group membership explains some but not all of the variance in the formation of attributions. Third, we explored whether there are any non-hypothesized, non-linear effects of both predictors (i.e., employees' genuine and self-serving CSR attributions) on employee advocacy. Specifically, we re-ran Model 9 by adding the quadratic terms for both predictors. Results showed that, whereas the linear effects of the predictors remain the same, both quadratic terms were found non-significant. These results strengthen confidence in the validity of our main effects results in that genuine CSR attributions monotonically influence employee advocacy, whereas self-serving CSR attributions exert neither linear nor quadratic effects on employee advocacy. Finally, we assessed the extent to which CMV biases might be present in the relationships involving the same source data at the employee level using several different methods (i.e., the CFA version of Harman's single factor test; the unmeasured latent method factor technique; the marker variable approach; and the sample-splitting technique). The results, which are available upon request, show that CMV is not a concern in these relationships.

Discussion

The field has increasingly called for more research examining not "whether" but "how" CSR works (Barnett & Salomon, 2012), with a view toward helping practitioners understand the contribution of CSR practices not only to social welfare but also to firms' bottom line (Wang et al., 2016). The psychology of CSR has been posited as being central in addressing this gap (Glavas, 2016; Rupp & Mallory, 2015). In recognition that the majority of micro-CSR research is monolevel—whereas CSR is inherently multilevel (Aguinis & Glavas, 2012; Gond et al., 2017)—we develop and test a multilevel mediated moderation model to help deepen understanding of "how" CSR works with a focus on leadership and attributional CSR sensemaking processes.

Theoretical implications

We find that managers' genuine/self-serving CSR attributions are positively related to employees' genuine/self-serving CSR attributions (H1a and H1b). However, while we find that the effects of managers' self-serving CSR attributions on employees' self-serving attributions do not depend on managers' tenure (H2b is not supported), we do find that the effect of managers' genuine CSR attributions on employees' CSR attributions does depend on managers' tenure (H2a). This suggests that the impact of social influence on other-interested (genuine) CSR motives only emerges among managers of higher tenure (i.e., about 6 years). We speculate that because genuine CSR-induced motives both run counter to the way that for-profit firms are stereotypically assumed to operate and also are simultaneously hard to diagnose, that shorter tenured managers' beliefs are less likely to be informative or valuable to employees.

Firms can leverage leadership processes—managers' genuine CSR attributions and tenure—as a vehicle to influence employees' genuine attributions (H3a and H4a). Moreover, although we find that managers' self-serving CSR attributions are related to employees' self-serving CSR attributions, in contrast with our expectations, self-serving CSR attributions do not appear to harm or ultimately trickle down to employee advocacy (H2b, H3b, and H4b). To help deepen understanding of this contrasting result, we also examined whether *too much* self-serving CSR attributions would eventually harm employee advocacy by adding a quadratic term to our model (see Robustness Checks section).

However, we find no evidence for a non-linear effect. This suggests that employees may be not only loosely tolerant but even accommodative to self-serving CSR attributions—employees recognize the self-serving benefits of CSR. Thus, firms may benefit by communicating at least some level of self-serving CSR motivation to employees. In retrospect, this pattern—which requires more theoretical and empirical examination—may be explained by employees' inherent recognition of their dependence on the pay/professional security they enjoy which is derived from firm profitability. Ariely et al. (2009) argued that because prosocial activities are generically motivated—at least in part—by image concerns and the desire to be respected, perceptions of self-serving motives will have detrimental consequences for prosocial outcomes. By their nature, however, self-serving CSR attributions reflect employees' recognition of their firm's focus on achieving profitability.

Thus, it seems that because employees' livelihood depends largely on achievement of instrumental outcomes, self-serving attributions do not negatively impact employee advocacy. From an agency theory perspective (e.g., Krüger, 2015), self-serving CSR attributions also can be viewed as a safety net, reassuring employees that their firm is not prioritizing “warm glow” personal agendas at the expense of employees' job security and prosperity. Interestingly, although for consumers (external stakeholders) self-serving CSR attributions appear to carry a penalty (Vlachos, Tsamakos, Vrechopoulos & Avramidis, 2009), negatively impacting repeat purchase intentions, employees (internal stakeholders) may tolerate self-serving motives. Employees, ultimately, may expect their firm to be self-serving (i.e., a normal “feature” of the organizational environment; Voliotis et al., 2016), and thus self-serving CSR motives have no impact on their positive extra-role behaviors. On the other hand, genuine CSR-induced motives are both unexpected and positive and thus motivate employees—through reciprocation—to engage in extra-role boundary-spanning ambassadorship behaviors (i.e., employee advocacy).

Finally, in addition to contributing to micro-CSR research, our examination of social learning mechanisms contributes to organizational attribution theory by demonstrating that causal attributions can be socially constructed. We integrate a second observer (i.e., manager) in the baseline actor (i.e., firm)—observer (employee) dyad. Although prior work acknowledges information as a critical antecedent of causal attributions (Martinko et al., 2006), there has been no systematic specification of the role played by *social* information and particularly on the influence important others' causal explanations can have on a focal observer's own causal explanations. The literature has remained relatively silent as to the critical influence of salient others on the development of causal inferences (cf. Martinko & Gardner, 1987). It is essential that future research continues to develop the current framework to deepen understanding of social mechanisms driving employees' CSR attributions. Research exploring relationships with other key social referents' attributions (peers/customers) is needed to understand the breadth of the impact of social referents on causal attributions/behavior.

Managerial implications

A critical roadblock in the successful implementation/communication of CSR is stakeholders' self-serving attributions (Du et al., 2011). A potential vehicle to address this challenge is the “inside-out” approach (Tang et al., 2012) where employees are framed as key stakeholders for CSR initiatives. Because employees are viewed by stakeholders as “one of us,” they also may be viewed as credible/authentic spokespersons, enhancing the utility of employee advocacy. For the inside-out approach to be successful, CSR communications should start with employees

who have been convinced of the genuine motives underlying CSR activity. Employees may thus be more likely to engage in advocacy on behalf of the firm, acting as goodwill ambassadors to enhance firm reputation. Longer tenured managers represent a potent vehicle to generate genuine attributions.

Firms should design CSR activities to signal genuine motives both to managers and employees. Although self-serving CSR attributions may not detract from employee advocacy, it appears that employees do respond to longer tenured managers' genuine CSR attributions. Thus, it is important that firms design CSR activities signaling genuine motives and work to "sell" these motives. If programs can be designed to influence longer tenured managers' genuine attributions, these attributions can cascade down to employees and external parties through employee advocacy. Attribution theory offers insights into how firms can design initiatives that are likely to generate perceptions of genuine motives among employees. For example, following Kelley's (1967) covariation model, generating genuine CSR attributions requires that firms strive for CSR activities that are original and authentic (i.e., low consensus), are enacted across social and environmental domains (low distinctiveness), and that persist across time (high consistency).

Study limitations

The results from our analysis should be viewed in light of some limitations of our study design. One limitation stems from the fact that we tested our model with a sample of employees/managers from three leading manufacturing firms operating in Europe. It will be important for future research to test our theory in a broader range of industries and in other countries to establish broader generalizability. Second, we tested our model across different types of jobs (i.e., sales/marketing, production, and finance). Accordingly, it is important for future research to test whether the type of job moderates relationships between attributions of self-serving CSR motives and employee advocacy. For example, because employees like salespeople may view self-serving motives more positively owing to their compensation being tied directly to firm performance, the non-significant effect might be explained by relevant moderator variables (i.e., task characteristics).

Conclusion

Although CSR can affect employees and firms, little is currently known about *how* this happens. In recognition that only limited micro-CSR research has explored how workplace factors—importantly leadership—affect employees' reactions to CSR, we develop and test a multilevel mediated moderation model examining the role of leadership processes (i.e., managers' genuine/self-serving CSR attributions; and managers' organizational tenure) in how employees make sense of CSR. We posit and find support that making sense of CSR—a paradoxical and contested concept and practice (Devinney, 2009)—elicits attributional processes that are inherently elusive; thus, relevant leadership insights may play an instrumental role in employees' attributional CSR sensemaking processes (i.e., formation of genuine and self-serving CSR attributions), which, in turn, affect boundary-spanning behaviors such as employee advocacy.

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Appendix A: Key measures,^a items, loadings, and validity estimates

Measures	Loadings (λ) ^{b,c,d}
Employees advocacy (CR = 0.81; AVE = 0.59)	
Say positive things about [Company Name] to other people.	—/0.79
Recommend [Company Name] to someone who seeks my career advice.	—/0.79
I encourage friends and family to use [Company Name] products and services.	—/0.72
Genuine CSR causal attributions ^e (managers: CR = 0.96; AVE = 0.90; employees: CR = 0.93; AVE = 0.82)	
[Company Name] is genuinely concerned about being socially responsible.	0.91/0.86
[Company Name] engages in socially responsible initiatives because it feels morally obligated to help.	0.97/0.92
[Company Name] engages in socially responsible initiatives in order to give back something to the community.	0.96/0.94
Self-serving CSR causal attributions ^e (managers: CR = 0.87; AVE = 0.69; employees: CR = 0.87; AVE = 0.69)	
[Company Name] engages in socially responsible initiatives in order to get more customers.	0.69/0.84
[Company Name] engages in socially responsible initiatives because it feels competitive pressures to engage in such activities.	0.86/0.75
[Company Name] hopes to increase its profits by engaging in socially responsible initiatives.	0.93/0.89

AVE, Average variance extracted; CR, composite reliability; CSR, corporate social responsibility.

^aAll responses were scored on a seven-point scale anchored by 1 “*strongly disagree*” to 7 “*strongly agree*.”

^bLISREL-based standardized factor loadings.

^cFirst entries correspond to loadings for the managers’ data, whereas second entries correspond to loadings for the employees’ data.

^dOwing to space constraints, items and factor loadings for the covariates are not included here but are available upon request.

^eRespondents were presented with a management-provided description of their firm’s CSR initiative before responding to these items; descriptions are available upon request.