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THE ROLE OF DISCRETIONARY CORPORATE SOCIAL RESPONSIBILITY (CSR) ON EMPLOYEES PHILANTHROPY: EVIDENCE FROM KUWAIT

Key Words

Corporate Social Responsibility; Discretionary Citizenship; Corporate Citizenship; Social Identity Theory; Philanthropy.

Abstract

A great number of companies, worldwide, engage in discretionary activities that are designed to enhance social welfare. As a consequence, researchers have found a connection between overall corporate social responsibility (CSR) and improvements in financial performance, consumers' perceptions, and employees' work values, attitudes, and behaviors. However, there are few empirical articles (if any) that have considered the possible influences that the discretionary component of CSR has on employees philanthropy. Results of an online survey from 287 business professionals working in Kuwait indicate that employee-company identification and employees' attitudes toward donations fully mediate the relationship between employees' perceptions of discretionary CSR and employees' donation intentions outside of work environment.

Introduction

The past few years have witnessed a great effort toward social responsibilities of companies around the world. Leading companies have openly profiled themselves as socially responsible (Maignan and Ferrell, 2004). In line with this world-wide trend, companies in the Middle East

have started to engage in activities that have social impacts through corporate social responsibility (CSR). These companies have mainly aimed to satisfy the interest of external stakeholders through philanthropic activities ranging from donations to local charities and interest groups, to

art and cultural development type activities, to sports and music events, and to educational and learning programs (Ronnegard, 2009; Jamali and Mirshak, 2007). Given its pervasiveness in the marketplace, it is not surprising that CSR has also captured the interest of scholars who have investigated the phenomenon in a variety of contexts. Several studies on CSR, corporate citizenship (CC), corporate social performance (CSP), business ethics, social sponsorship, and cause-related marketing suggest a link between sponsoring social activities and improved financial performance (Lou and Bhattacharya, 2006; Simmons and Becker-Olsen, 2006; Sen and Bhattacharya, 2001). Also, there are studies that show a link between CSR and positive affective, cognitive, and behavioral responses by consumers (Cambra-Fierro *et al.*, 2008; Sen and Bhattacharya, 2001; Mohr and Webb, 2000; Folks and Kamins, 1999; Brown and Dacin, 1997; Creyer and Ross, 1997; Murray and Vogel, 1997) and employees (Glavas and Piderit, 2009; Cambra-Fierro *et al.*, 2008; Brammer and Millington, 2005; Peterson, 2004; Maignan *et al.*, 1999; Turban and Greening, 1997).

Although CSR has been researched extensively in the last two decades, it has been suggested in the literature that the effectiveness of CSR

on employees level of analysis remains largely neglected (Aguinis and Glavas, 2012; De Roeck and Delobbe, 2012; Powell, 2011; Brammer *et al.*, 2007, Kim *et al.*, 2010; Liu *et al.*, 2010; Turker, 2009; Millington and Rayton, 2007). In his commentary, Powell (2011) claims that, to date, research within CSR has mostly focused on external stakeholders rather than internal stakeholders. Also, according to Aguinis and Glavass (2012) Meta analysis, CSR has been mainly studied at the organization level of analysis and quite few articles have focused on the individual level of analysis. One of the rare exploratory pieces of research that is undertaken in a qualitative manner is conducted by Cambra-Fierro *et al.* (2008), in which the researchers provide qualitative data showing that CSR is able to influence employees philanthropic behaviors both within and outside of work environment. However, Cambra-Fierros *et al.* (2008) research does not empirically show how employees perceptions of CSR influence employees philanthropy once they are actually working in the organization. These researchers simply provide propositions for further research with regards to the influence of CSR on employees philanthropy.

In spite of theoretical and practical contributions of previous research to the CSR literature, further empirical

attention into the effect of CSR on employees philanthropy, at the individual level, is warranted. Without understanding this relationship, managers may fail to take full advantage of CSR benefits that are beyond financial data and consumer responses. For example, CSR may have an influence on employees social value system, which causes it to be aligned with that of the company (Gond *et al.*, 2010). This sort of value alignment between employees and the company may positively affect employees engagement in philanthropic behaviors outside of work environment. Therefore, employees may be expected not just to have opinions of their companys CSR, but also to engage in behaviors that resemble similar values at the individual level, which may bring about employees preference for and support to the companys CSR goals.

To address this gap in the literature, the present research is designed to investigate not the companys overall CSR, but more specifically, the discretionary component of CSR, which is also referred to as discretionary citizenship (Maignan *et al.*, 1999; Carroll, 1998). As such, the researcher examines the relationship between employees perceptions of discretionary CSR and employees donation intentions outside of work environment, and considers the roles of employee-company identification and

employees attitudes toward donations as important determinants of this relationship. To the extent of the researchers knowledge, this research represents the first empirical effort to examine the effect of discretionary CSR on employees philanthropy outside of work environment. Also, it is one of few research studies that look at CSR in the Middle East, a region that has recently shown significant growth in CSR spending (Ronnegard, 2009; Jamali and Mirshak, 2007). The next section introduces literature related to the examined relationship and establishes the framework for study to test the research hypotheses (see Figure 1 for the research framework).

Literature Review

Connection between Corporate Social Responsibility (CSR) and Corporate Citizenship (CC)

Much of past research has not investigated the notion of CC directly (Maignan and Ferrell, 2001). Instead, the conceptual grounds useful to understand the nature of CC can be found in the bodies of literature on CSR. Some researchers have even suggested that CC is rather synonymous to CSR (e.g., Hemphill, 2004; Maignan *et al.*, 1999; Carroll, 1998; Lewin *et al.*, 1995; Pinkston and Carroll, 1994). According to Carroll (1999), CC is an extension to a lineage

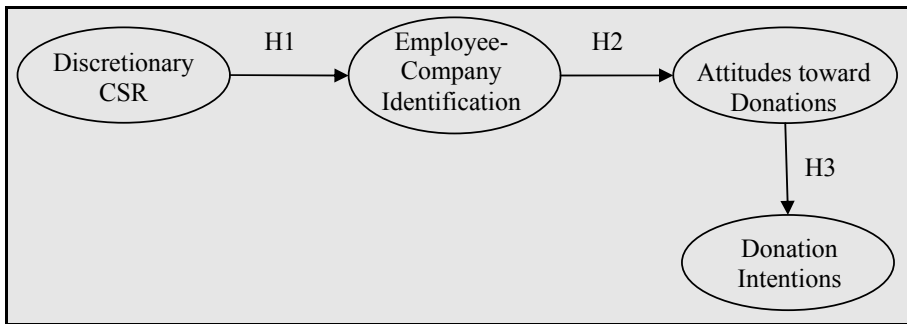


Figure 1: Research Framework and Hypotheses

of work in conceptualizing the role of CSR in society.

In the literature, there are two prevailing views of CC - equivalent view and limited view (Matten and Rego *et al.*, 2011; Crane, 2005). The equivalent view defines CC in the same way that Carroll (1979) defines CSR as embracing economic, legal, ethical, and discretionary responsibilities. Economic responsibility includes the obligations for businesses to maintain economic wealth and to meet consumption needs. Legal responsibility implies that businesses must fulfill their economic mission within the framework of legal requirements. Ethical responsibility requires that businesses abide by the moral values defining appropriate behaviors in society. Discretionary responsibility reflects society's desire to see businesses get actively involved in the betterment of society. Similarly, Maignan and colleagues (Maignan and Ferrell,

2000, 2001; Maignan *et al.*, 1999) adopt this equivalent view and define CC as "the extent to which businesses meet the economic, legal, ethical, and discretionary responsibilities placed on them by their various stakeholders" (Maignan *et al.*, 1999: 457). On the other hand, the limited view equates CC with discretionary citizenship, the fourth component of Carrolls (1998) CSR approach, which has been later adopted by Bhattacharya, Korschun, and Sen (2009). Typical examples of company's discretionary citizenship are making philanthropic donations, sponsoring local sports or cultural activities, dedicating environmental resources, or caring for social welfare (Lin *et al.*, 2010). Note that the present research focuses on the limited view of CC and particularly investigates the relationship between discretionary CSR (i.e., discretionary citizenship) and employees philanthropy outside of work environment.

Hypotheses Development

Discretionary CSR and employee-company identification

In general, prior research suggests that CSR generates positive returns to the company to the extent that it fosters strong and enduring relationships with various stakeholders (Waddock and Smith, 2000). According to Bhattacharya and Sen (2004), CSR constitutes a key element in internal stakeholder identification because employees working for socially responsible organizations are more likely to identify with their employer, support organizational objectives, and have positive work attitudes. Similarly, Maignan and Ferrell (2004) propose a positive relationship between social initiatives and stakeholders identification. It has been suggested by these researchers that the degree to which stakeholders develop a bond of identification with the company is based upon the extent to which social responsibility activities address issues that are important to the stakeholder group.

In evaluating whether discretionary CSR truly impacts employee-company identification, one should take into consideration the social identity theory (SIT). According to SIT, people tend to classify themselves and

others into various social categories such as organizational membership, religious affiliation, gender, and age cohort (Tajfel and Turner, 1985). In this sense, research on organizational identification suggests that people often identify with organizations they belong to, incorporating favorable aspects of the organizational identity into their own for self-consistency and self-enhancement purposes (Gond *et al.*, 2010; Bergami and Bagozzi, 2000; Dutton *et al.*, 1994). When a company is perceived as socially desirable, its employees are likely to believe that the company has an admirable trait that reflects their self-concept (Lichtenstein, Drumwright, and Braig, 2004; Marin and Ruiz, 2007). Because the discretionary component of CSR incorporates organizational voluntary actions on discretionary issues, they may be expected to contribute positively to the company's image and employee-company identification. Therefore, the present researcher expects that employees' perceptions of discretionary CSR enhance employee-company identification, leading to the following hypothesis:

H1: Employees' perceptions of discretionary CSR will be positively related to employee-company identification.

Impact of employee-company identification on employees attitudes toward donations

Generally, attitudes can be understood as value judgments held with respect to something. The formation of an attitude is based on different components: a cognitive component, the opinions or beliefs of an individual; an affective component, which is related to the feelings or emotions of an individual; and a behavioral component, which is related to the intention to behave in a certain manner (Rodrigo and Avernas, 2008; Crites *et al.*, 1994; Breckler, 1984). The present research does not aim to separate these different components, but to understand, as a whole, the philanthropic attitudes that emerge among employees due to their identification with the company.

In the organizational behavior literature, employee-company identification has long been identified as a critical construct that affects both the satisfaction of the individual and the effectiveness of the organization (Ashforth and Mael, 1989; O'Reilly and Chatman, 1986; Rotondi, 1975; Lee, 1971; Hall *et al.*, 1970; Patchen, 1970; Brown, 1969). Also, it has been suggested that organizational identification causes employees to become psychologically committed to their corporate values and describe their

own characteristics and self-concepts according to their corporate values (Gond *et al.*, 2010; Lee *et al.*, 2008; Bhattacharya and Sen, 2003; Dutton *et al.*, 1994). This sort of identification is also characterized by a persons belief in and acceptance of the organizations goals and values and desire to maintain membership (Ashforth and Mael, 1989). Additionally, it is argued that identification may engender internalization of and adherence to organizational norms and homogeneity in attitudes and behaviors (Turner, 1984, 1985). In Kelmans (1958) terms, internalization occurs when an influence is accepted because the induced attitudes and behaviors become congruent with ones own values. In a similar vein, later studies have looked at how employees develop attitudes and intentions according to the ways they perceive organizational social values and norms (Agle and Caldwell, 1999; Agle, Mitchell, and Sonnenfeld, 1999; Desai and Rittenburg, 1997; Dutton *et al.*, 1994; Robin and Reidenback, 1987). These studies propose that employees will be proud to identify with organizations that have a favorable reputation and consequently their work attitudes will be positively influenced by their organizations social reputation.

Moreover, in their qualitative research, Rodrigo and Arenas (2008) conclude, using grounded theory, that the new social role of the organization perceived by the employees not only affects employee identification with the organization, but at the same time this identification may lead to the generation of more positive attitudes toward helping society. Their analysis shows that the implementation of social programs generates two types of attitudes in employees: attitudes toward the organization and attitudes toward society. Specifically, it has been found that employees perceptions of their organizations social role and image lead many of them, who formerly felt that their organization was just a place to work, to view their employer as an institution that shared their own social views and attitudes (Rodrigo and Arenas, 2008), which suggests that the employers social values play an important role in influencing employees attitudes toward society. Therefore, it may be reasonable to assume that an organizations commitment to discretionary issues such as philanthropic donations may cause positive employee-company identification and in turn results in a positive impact on employees general attitudes toward donations.

H2: Employee-company identification is positively related to employees attitudes toward donations.

Relationship between employees attitudes toward donations and donation intentions

The relationship between attitudes and intentions has long been researched in the literature (Ajzen and Fishbein, 2000; Ajzen and Fishbein, 1980; Fishbein and Ajzen, 1975). Most studies that are concerned with the prediction of behavior from attitudinal variables are conducted in the framework of the theory of planned behavior (Ajzen, 1991). According to this theory, people act in accordance with their intentions and perceptions of control over the behavior, while intentions in turn are influenced by attitudes toward the behavior as well as subjective norms and perceptions of behavioral control. In the present research, the researcher contends that employees intentions to engage in philanthropic donations may be influenced by the attitudes that emerge with regards to the organizations social value system.

In addition to the theory of planned behavior, previous research suggests that individuals may change their beliefs and attitudes as a necessary part of the process of resolving the employee-organization value conflicts through

dissonance reduction (Lovell, 2002; Staw, 1980; Festinger, 1957). This sort of cognitive dissonance may be resolved through psychological adjustment of ones beliefs and attitudes with the organizations value system (Hemingway and Maclagan, 2004). In addition, Festingers (1957) cognitive dissonance theory suggests that individuals have an inner drive to hold all attitudes, beliefs, and behaviors in harmony and avoid inconsistency to reduce the discomfort and restore balance. In line with this theory, as individuals adjust their attitudes with the organizations value system, they automatically fit their behaviors with their adjusted attitudes to reduce cognitive dissonance. Therefore, the researcher believes that these adjusted attitudes regarding the organizations value system may positively impact employees intentions to engage in philanthropic donations outside of work environment, which leads to the following hypothesis:

H3: Employees attitudes toward donations are positively related to employees donation intentions outside of work environment.

Methodology

Participants and Procedure

The present research hypotheses are empirically tested using two longitudinal online surveys that are sepa-

rated by a one-month period. One of the advantages of having a longitudinal design is to limit common-method bias that can result from measuring the variables at a single point in time. Another advantage is to reduce participants ability to guess the research hypotheses. The first-phase survey includes items for discretionary CSR, employee-company identification, and attitudes toward donations along with demographic items, while the second-phase survey includes the hypothetical donation scenario and items for donation intentions.

For the first-phase survey, 574 business professionals working in the telecommunication industry in Kuwait were contacted by electronic email to participate in the study. The email was sent to all employees by the internal communication managers with a survey link and cover letter. In the cover letter, the managers encouraged employees to participate in the surveys. Confidentiality was stressed in the cover letter, consent form, and survey, all of which stated that responses were for research purposes and that no one at the company would receive information about any single employee. Three hundred and sixty employees completed the first-phase survey (response rate of 62.72%).

A month later, another email was sent by the managers asking employ-

ees, who returned the first-phase survey, to participate in the second-phase survey. Out of the first-phase participants 287 employees provided complete, usable responses for the second-phase survey⁽¹⁾ (retention rate = 79.72%). Of the participants, 195 are male and 92 are female. Mean age of the participants is 27.63 (SD = 6.95). Mean work experience is 3.79 years (SD = 4.05), which suggests that they have considerable work experience. The majority of the participants, 67.60%, are local citizens, and the remaining 32.40% are non-citizens (see Table 1 for sample descriptive statistics). The sample comprises employees working in different departments, holding over 32 different job

titles, further enhancing the heterogeneity of the sample.

Study Measures

To simplify the task demands on the participants, all Likert-type scale items on the survey required a response on a 5-point scale. All survey items were translated into Arabic using back-to-back translations, and reviewed by two bilingual experts in the field for content validity. Translated versions of the questionnaires were agreed upon by the experts. Employees were given the surveys in the language of their preference, English or Arabic. Both languages were made available because of the bilingual capabilities of the population.

Table 1
Sample Descriptive Statistics

	Frequency	M	SD	Min.	Max.
Gender:					
Females	92				
Males	195				
Nationality:					
Citizens	194				
Non-Citizens	93				
Work Experience (years)		3.79	4.05	1	24
Age (years)		27.63	6.95	19	60

Source: SPSS frequency tables.

- (1) To check for the non-response bias, a series of t-tests is performed on discretionary CSR, employee-company identification, and attitudes toward donations to compare the responses between participants who did not complete the second-phase survey and those who completed it. The results indicate that the differences are non-significant for all measures ($p = ns$). Therefore, it can be concluded that the non-response bias has no influence on the research findings.

Almost all participants chose the Arabic version (96.7%).

On the first-phase survey, employees were asked to indicate their gender, age, nationality, and number of years they spent working at their current organization. Then, their perceptions of discretionary CSR were assessed with five items extracted from Maignans *et al.* (1999) discretionary citizenship scale. These items are viewed as more appropriate instruments for the present research because they closely resemble what the researcher intends to study, which is the discretionary component of CSR. For example, “Our business gives enough contributions to charities” and “We encourage partnerships with local businesses and schools”, anchored with Strongly Disagree/Strongly Agree. Also, the participants were asked to rate their employee-company identification using items extracted from Avey, Avolio, Crossley, and Luthanss (2009) sense of belongingness and self-identity factors. For example, “I feel I belong to this organization” and “I feel being a member of this organization helps define who I am”, anchored with Strongly Disagree/Strongly Agree. In addition, the participants were asked to indicate their attitudes toward donations, anchored with Bad/Good, Dislike Very Much/Like Very Much,

Unfavorable/Favorable, and Worthless/Valuable.

On the second-phase survey, the following hypothetical scenario, which was adapted from Dholakia, Gopinath, and Bagozzi (2005), was used to measure employees philanthropy:

“Imagine that you have received a bonus of KD 200 (1 KD is equivalent to \$3.50) from work. A few days later, you unexpectedly get a call from a well-known charity seeking contributions from you”.

After reading the scenario, the participants donation intentions were assessed using the following items: “What is the likelihood that you would donate to the charity?” anchored with Very Unlikely/Very Likely, “the extent to which you would be willing to donate to the charity”, anchored with Very Unlikely/Very Likely, and “If you were in this situation, you would want to donate to the charity” anchored with Strongly Disagree/Strongly Agree.

Results

Preliminary Analyses

An exploratory factor analysis (EFA) for all scale items is conducted using SPSS. The principal component analysis with varimax rotation method is used to determine the number of

dimensions for each scale (DeVellis, 2003; Nunnally and Bernstein, 1994). Table 2 indicates that all factor loadings are above .60 and cross loadings below .30, confirming the uni-dimensionality of all scales. In addition, Table 3 indicates that the average variance extracted is 66.03% for discretionary CSR, 70.87% for employee-company identification, 78.05% for attitudes toward donations, and 74.72% for donation intentions.

Furthermore, the scale reliability is .72 for discretionary CSR, .86 for employee-company identification, .90 for attitudes toward donations, and .83 for donation intentions.

Next, scale convergent validity is assessed by using three criteria recommended by Fornell and Larcker (1981). First, all factor loadings are statistically significant ($p < .05$), which is the first requirement for convergent validity. Second, the average

Table 2
Principal Component Analysis - Factor Loadings

Item	Component			
	1	2	3	4
DCSR4	.70			
DCSR1	.65			
DCSR2	.65			
DCSR5	.64			
DCSR3	.63			
ECI3		.86		
ECI2		.81		
ECI4		.80		
ECI1		.72		
AD1		.88		
AD3		.87		
AD2		.86		
AD4		.78		
DI2			.92	
DI1			.90	
DI3			.66	

Note: Extraction Method: Principal Component Analysis, Rotation Method: Varimax with Kaiser Normalization; DCSR = Discretionary Corporate Social Responsibility, ECI = Employee-Company Identification, AD = Attitudes toward Donations, DI = Donation Intentions. Unassigned loadings indicate that the loadings are below .30.

Table 3
Scale Properties

Constructs	N	Mean	SD	CA	AVE	Correlation matrix			
						1	2	3	4
1. Discretionary CSR	287	3.55	.67	.72	66.03	1	.49**	.32**	.23**
2. Employee-company identification	287	3.90	.85	.86	70.87	.49**	1	.33**	.29**
3. Attitudes toward donations	287	4.39	.80	.90	78.05	.32**	.33**	1	.41**
4. Donation Intentions	287	3.78	.91	.83	74.72	.23**	.29**	.41**	1

Note: SD = standard deviation, CA = Cronbachs alpha, AVE = average variance extracted

Note: * $p < .05$, ** $p < .01$

variance extracted for the four scales exceeds .50, indicating that the overall hypothesized items capture sufficient variance in the underlying construct that is attributable to measurement error. Third, the reliability for each scale exceeds .70, which satisfies the requirement of reliability for research scales. Therefore, the three criteria recommended by Fornell and Larcker (1981) are met.

The survey data are further analyzed using a two-step structural equation modeling (SEM) approach proposed by Anderson and Gerbing (1988) with EQS program. The first step performs confirmatory factor analysis (CFA) on all data collected to further assess the construct validity of the measurement model. The second step examines path effects and significances in the hypothesized structural model for purposes of testing the hypotheses. Test results are presented next.

Measurement Model Testing

A confirmatory factor analysis (CFA) is performed on all items corresponding to the four scales. The model fit is assessed using a variety of fit indices. In doing so, the researcher relies on two incremental fit indices (CFI and NNFI), two absolute fit indices (SRMR and RMSEA), and one parsimony index (chi-square or χ^2/df) as these indices are widely reported and recommended in SEM literature (Kline, 2011; Williams *et al.*, 2009). The most restrictive cut-off values are .95 for CFI, more than .90 for NNFI, .05 or less for RMSEA, .08 or less for SRMR, and less than 2.00 for χ^2/df (Tabachnick and Fidell, 2007; Kline, 2005; Hu and Bentler, 1999). In addition, the chi-square difference test is used to compare the fit of the hypothesized measurement model (unconstrained model) with that of the 11 more constrained models. As shown in Table 4, the results

indicate that the unconstrained four-factor model has a very good fit. All fit indices reported are well within commonly accepted ranges ($\chi^2 = 174.23$; $df = 98$; $\chi^2/df = 1.78$; $RMSEA = .05$; $NNFI = .96$; $CFI = .97$; $SRMR = .05$) and is significantly superior to the 11 constrained models based on the chi-square difference tests.

Structural Model and Hypothesis Testing

The second step transforms the CFA model to a structural model that reflects the full mediation described in the research framework for purposes of testing the hypotheses. Results of the fully mediated model indicate good fit ($\chi^2 = 190$; $df = 101$; $\chi^2/df = 1.88$; $RMSEA = .05$; $NNFI = .95$; $CFI = .96$; $SRMR = .07$), see Figure

Table 4
Confirmatory Factor Analysis Fit Indices and Chi-Square Tests for Measurement Models

Model	χ^2	df	χ^2/df	$\Delta\chi^2(\Delta df)$	RMSEA	NNFI	CFI	SRMR
Four-factor model (unconstrained)	174.23	98	1.78	-	.05	.96	.97	.05
Three-factor model (F1 and F2 constrained)	314.19	101	3.11	139.96**	.09	.88	.91	.07
Three-factor model (F1 and F3 constrained)	449.00	101	4.45	274.77**	.11	.79	.85	.12
Three-factor model (F1 and F4 constrained)	571.36	101	5.66	397.13**	.13	.74	.80	.09
Three-factor model (F2 and F3 constrained)	681.11	101	6.74	506.88**	.14	.66	.75	.14
Three-factor model (F2 and F4 constrained)	595.97	101	5.90	421.74**	.13	.71	.79	.11
Three-factor model (F3 and F4 constrained)	538.46	101	5.93	364.23**	.12	.75	.81	.09
Two-factor model (F1 and F2 and F3 constrained)	885.49	101	8.77	711.26**	.16	.55	.66	.15
Two-factor model (F1 and F2 and F4 constrained)	724.43	101	7.17	550.20**	.15	.65	.73	.11
Two-factor model (F1 and F3 and F4 constrained)	808.06	101	8.00	633.83**	.15	.59	.70	.14
Two-factor model (F2 and F3 and F4 constrained)	1035.97	101	10.26	861.74**	.18	.48	.60	.15
One-factor model (all factors constrained)	1234.90	101	12.22	1060.67**	.20	.38	.51	.16

Note: F1, discretionary CSR; F2, employee-company identification; F3, attitudes toward donations, F4, donation intentions.

* $p < .05$, ** $p < .001$

2. As hypothesized, the direct path from employees perceived discretionary CSR to employees-company identification is significant ($\beta = .69$, $SD = .17$, $p < .05$), supporting hypothesis 1. Also, the direct path from employee-company identification to employees attitudes toward donations is significant ($\beta = .41$, $SD = .07$, $p < .05$), supporting hypothesis 2. Lastly, the direct path from employees attitudes toward donations to employees intentions to donate is significant ($\beta = .40$, $SD = .08$, $p < .05$), supporting hypothesis 3.

Structural Model for Tests of Full Mediation

According to Holmbeck (1997), three models must be estimated to test for full mediation in structural equation modeling. First, the direct-effect model tests the effect of the predictors (i.e., discretionary CSR, employee-company identification, attitudes toward donations) on the outcome (i.e., employees donation intentions). For the mediation to exist, the path coefficients in the direct-effect model must be significant in order to continue to test the full mediation. The results indicate that the direct path coefficients from discretionary CSR ($\beta = .28$, $SD = .17$, $p < .05$), employee-company identification ($\beta = .27$, $SD = .09$, $p < .05$), and employees attitudes toward donations ($\beta = .40$, SD

$= .08$, $p < .05$) to employees donation intentions are all significant after controlling for the other predictors, respectively.

The second step is to test the partially mediated model (alternative model), which adds the direct paths from discretionary CSR and employee-company identification to employees donation intentions to the fully mediated model (hypothesized model). If there is a full mediation, the addition of these direct paths to the fully mediated model should not improve the fit (Holmbeck, 1997). The results indicate that the addition of these direct paths do not improve the fit significantly ($\chi^2 = 184$; $df = 99$; $\chi^2/df = 1.86$; $RMSEA = .05$; $NNFI = .95$; $CFI = .96$; $SRMR = .06$); the chi-square difference between the partially and fully mediated models is non-significant ($\Delta\chi^2 (2, N = 287) = 6$, $p = ns$). In addition, the previously significant path coefficients from discretionary CSR ($\beta = .28$) and employee-company identification ($\beta = .27$) to employees donation intentions in the direct-effect model are reduced to non-significance in the partially mediated model (see Figure 3). Taken together, these findings suggest that employee-company identification and employees attitudes toward donations fully mediate the relationship between discretionary CSR and employees donation intentions.

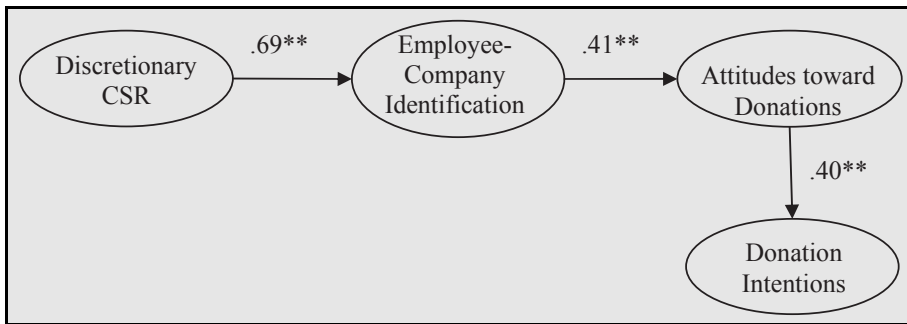


Figure 2: Results of the Fully Mediated Model - Hypothesized Model

Note: Goodness-of-fit indices (N = 287): ($\chi^2 = 190$; df = 101; $\chi^2/\text{df} = 1.88$; RMSEA = .05; NNFI = .95; CFI = .96; SRMR = .07). * p < .05, ** p < .001

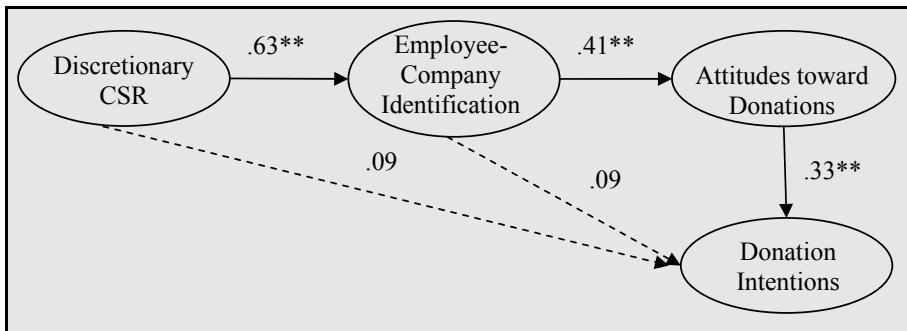


Figure 3: Results of the Partially Mediated Model - Alternative Model

Note: Goodness-of-fit indices (N = 287): ($\chi^2 = 184$; df = 99; $\chi^2/\text{df} = 1.86$; RMSEA = .05; NNFI = .95; CFI = .96; SRMR = .06). Dashed paths are not statistically significant. * p < .05, ** p < .001

General Discussion

While CSR, in general, is most commonly explained in terms of the financial interests of the organization and consumer responses, relatively few studies have focused on the involvement and engagement of employees in CSR (Gond *et al.*, 2010; Liu *et al.*, 2010; Turker, 2009; Brammer *et al.*, 2007), or taken things a step further to consider how CSR may impact employees philanthropy at

the individual level. In this research, the researcher addresses this gap and examines the role of perceived discretionary CSR, the fourth component of Carrolls (1998) CSR approach, as a factor that influences employees philanthropy outside of work environment.

In the past, researchers questioned the assumption that employees values can be inherited from their organizations (Hemingway and Maclagan, 2004). However, the present research

provides empirical evidence supporting the assumption that employees may in fact inherit their organizational discretionary values, rather like some kind of organizational “DNA”. The findings of the present research suggest that employees may form their philanthropic attitudes and intentions on the basis of their organizations discretionary CSR. More specifically, this research demonstrates that employees perceptions of discretionary CSR enforce employee-company identification (H1). Also, this identification positively impacts employees attitudes toward donations (H2). Moreover, employees attitudes toward donations are found to directly influence employees donation intentions (H3). Overall, the data provide evidence for the full mediation effects of employee-company identification and employees attitude toward donations on the relationship between discretionary CSR and employees donation intentions. Furthermore, the research findings suggest that the organizational benefits of discretionary CSR go beyond financial data and consumer responses to include enhancing employees identification with the company and forming employees philanthropic attitudes and intentions at the individual level.

Practical Implications

From a managerial perspective, the findings presented here should be con-

sidered supportive of those companies that have chosen to engage in discretionary CSR and those considering initiating one. These companies are continuously trying to convince their stakeholders about the organizational benefits of CSR. In the present research, it is suggested that the achievement of some of these benefits may depend on employees willingness to identify with the company and support similar social activities in their personal life. Specifically, it is indicated that employees perceptions of discretionary CSR can create a sense of identification between employees and the company, which in turn causes employees to form favorable attitudes and support toward philanthropic activities at the individual level. In a similar vein, it has been shown in previous research (Sen and Bhattacharya, 2001) that, when there is an overlap between employees and their employers, employees tend to demonstrate a preference for, and commitment to that employers goals. Therefore, management should communicate to their employees the philanthropic aspects of their CSR since it has been shown in the present research to be a key feature of building the employee-company identification and an overlap between organizations and employees value systems. In fact, the management should facilitate efficient communications about its discretionary CSR for its employees through

not only external media such as advertising and marketing communications, but also internal media such as corporate speeches, internal emails, or newsletters (Jamali and Mirshak, 2007). Both internal and external communications showing the organizations discretionary citizenship may affect employees awareness of their companys commitment to discretionary activities and, as a result, may enhance employee-company identification. As employees identification with their company increases, their attitudes and intentions regarding philanthropic activities at the individual level will be positively impacted. Therefore, the company may have a responsibility that goes beyond the mere business context (Cambra-Fierro *et al.*, 2008) to include encouraging their employees to believe in the companys discretionary CSR and engage in philanthropic activities in their personal life.

Another implication of the researched topic is the positive reputation that the company and its employees may gain from engaging in philanthropic activities. For one thing, research has shown that employees will be proud to identify with organizations that have a favorable reputation and consequently their work attitudes and intentions will be positively influenced by their organizations social reputation (Kim *et al.*, 2010; Agle and Caldwell, 1999; Agle *et*

al., 1999; Desai and Rittenburg, 1997; Dutton *et al.*, 1994; Robin and Reidenback, 1987). In addition, being known for their philanthropic contributions, employees may be recognized by the public and their self-concept may be enhanced. Together, these practical advantages may bring about employees preference for and support to the companys overall CSR goals.

Limitations and Future Research

In spite of the theoretical and practical contributions of the present research, there still remain few limitations deserving note. First, when interpreting the findings of this research, one should note that the sample was limited to a single industry in the Middle East. Although the researcher has no predetermined reasons to believe that the findings should not replicate in other industries or regions, it is worth testing whether these findings are generalizable. Second, the researcher used back translations to develop Arabic versions of the tested scales. Future researchers should test for cultural invariance as it is possible that different cultures have different scale dimensions that are specific to their regions, which might not have been captured in this research. This requires data from different regions of the world. Third, this research used behavioral intentions to measure em-

employees philanthropy. Although this type of responses is commonly used in research to suggest future behaviors (cf., Ajzen, 1991), future researchers should examine employees philanthropic behaviors in real situations to enhance the realism of the findings. Fourth, this research used a hypothetical scenario to operationalize philanthropic donations. While this approach has been used in previous research (cf. Dholakia *et al.*, 2005), and the present data further validated the perceived realism of the scenario, future researchers should consider this issue and test these concepts in real-world settings. Lastly, although the researcher attempted to motivate the employees to complete the surveys in the invitation letter, which was sent by the internal communication managers, some employees opted to drop out from the study. Nevertheless, the attrition analysis indicates that the opted employees did not differ in their responses from those who selected to participate in the study.

Despite these and other weaknesses, it is hoped that the present

research will pave the way for future researchers to expand knowledge regarding the benefits of discretionary CSR on stakeholders. For instance, using the same reasoning that was the basis for the present research, one might expect that the effects of companys discretionary CSR can extend to other stakeholders social values such as those of investors, channel members, and society in general. Also, future researchers should examine other potential factors that relate to employees philanthropic responses (see Bhattacharya *et al.*, 2009; Becker-Olsen *et al.*, 2006). In this regard, Bhattacharya *et al.* (2009) propose that some individual factors could moderate the impact of perceived CSR on stakeholders responses. Therefore, future researchers should investigate the effect of individual factors on the examined model to better understand the conditions under which companys social activities influence employees philanthropy outside of work environment.

Appendix

First-phase survey

Introduction: Thank you very much for taking part in this survey, your participation is highly appreciated. In order to start this survey, we would like you to select a five-digit number to help us link this survey to future correspondence. For example, you may select the last five digits of your civil ID, employees ID, or any five-digit number that is easy to remember.

Your Five-Digit Number: -----

Demographics:

Gender: Male Female

Age (years): -----

Nationality: Citizen Non-Citizen

For how long have you been working at your current organization (years and months)? -----

Discretionary CSR:

Strongly Disagree 1 2 3 4 5 Strongly Agree

Rate the extent to which you agree or disagree with the following statements:

- 1) Our business supports employees who get additional education.
- 2) Flexible company policies enable employees to better coordinate work and personal life.
- 3) Our business gives enough contributions to charities.
- 4) A program is in place to reduce the amount of energy and materials wastes in our business.
- 5) We encourage partnerships with local businesses and schools.

Employee-company identification:

Strongly Disagree 1 2 3 4 5 Strongly Agree

Rate the extent to which you agree or disagree with the following statements:

- 1) I feel I belong to this organization.
- 2) I feel totally comfortable being in this organization.
- 3) I feel this organization's success is my success.
- 4) I feel being a member in this organization helps define who I am.

Attitudes toward donations:

What is your attitude toward giving charity?

Bad	1	2	3	4	5	Good
Dislike Very Much	1	2	3	4	5	Like Very Much
Unfavorable	1	2	3	4	5	Favorable
Worthless	1	2	3	4	5	Valuable

Second-phase survey

Introduction: In order to start this survey, we would like you to write the five-digit number that you selected in the previous survey or your email address in order to link this survey with the previous survey.

Your Five-Digit Number: -----

In this section, you will read several hypothetical scenarios about being a consumer. It is very important that you try to picture yourself in the following scenarios before attempting to rate the questions.

“Imagine that you have received a bonus of KD 200 from work. A few days later, you unexpectedly get a call from a well-known charity seeking contributions from you.”

Donation intentions:

1) What is the likelihood that you would donate to the charity?

Very Unlikely 1 2 3 4 5 Very Likely

2) Please indicate the extent to which you would be willing to donate to the charity:

Very Unlikely 1 2 3 4 5 Very Likely

3) If you were in this situation, you would want to donate to the charity:

Strongly Disagree 1 2 3 4 5 Strongly Agree

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