The dark side of Corporate Social Responsibility: Evidence from a Public Sector Oil Company

Dr. Ifzal Ahmad*   Ammara Mujtaba**
*Karakoram International University, Gilgit
** Bahria University, Islamabad

Abstract

This study attempted to investigate the positive and negative impacts of Corporate Social Responsibility (CSR) attributions on the turnover intentions of the employees with mediating role of their psychological safety in a public sector oil and gas company in Pakistan. Data were collected through a self-administered questionnaire and a sample size of 276 was recorded. Preacher & Hayes' macro of mediation was employed to test the proposed hypotheses. It was found that Intrinsic CSR attributions reduces turnover intentions of employees whereas, extrinsic CSR attributions enhances them. Furthermore, a partial mediating role of psychological safety was also found between CSR attributions (i.e. intrinsic/extrinsic) and turnover intentions. Several theoretical and managerial implications have been discussed.

Key Words: Corporate Social Responsibility, CSR attributions, Psychological Safety, Turnover Intentions

Introduction

The notion of Corporate Social Responsibility (CSR) – business activities that are discretionary and demonstrate to be furthering the societal, environmental and economical well being (Du *et al*., 2011) –has been attracting a widespread attention among the academia and professionals alike. Many authors and researchers have studied this notion from diverse dimensions and they agree that the notion has perks and adopting of the same for the organizations is the call of the day. Among the various dimensions, past studies on CSR from the individual's perspective were relevantly less in number i.e. only 4% of the total studies (Aguinis & Glavas, 2012). However, this dimension has also attracted the attention of many researchers (Bauman & Skitka, 2012; Carroll, 2015; Farooq *et al*., 2013; Morgeson *et al*., 2013; Rupp & Mallory, 2015; Vlachos *et al*., 2013). All these authors focused on individual perspective with a specific focus on employees' perception of CSR and its impact on their attitudes and behaviors. An agreement among these authors have also been documented about the positive results, therefore, the importance of this notion is high.

However, Rupp & Mallory (2015) highlighted an important research gap in their paper which they called the "dark side" of CSR i.e. the negative reactions in response to CSR. Similarly, Aguinis & Glavas (2013) also hinted towards such reactions while differentiating between embedded and peripheral CSR. Past studies from consumers' perspective also found that consumers

may react negatively to certain CSR practices (Yoon *et al*., 2006). However, studies in this direction are scant in number. Therefore, it is important to those CSR practices which may lead to positive effects than the ones with negative impacts because organizations spend huge sums of money on this notion. Hence they should know the return on their investment.

To this backdrop, while utilizing the attribution theory (Kelley, 1967), this study is attempting to draw distinction from good CSR practices than bad CSR practices. Past studies on CSR have mostly relied on CSR perception, whereas, this study focuses on the CSR attributions. Both notions are different in a sense that perception is mere understanding of someone's behavior whereas; attributions are the understanding of the underlying motives behind a certain behavior (Harvey *et al*., 2014). Therefore, two distinct contributions are aimed to the CSR scholarship from this study. One: Differentiating good CSR practices from the bad CSR practices. Two: Usage of attribution theory in business studies in general and CSR in particular. The second contribution is also unique in a sense that Harvey *et al*. (2014) and Weiner (1995) showed confidence on the implication of this theory for business studies however, little attention have been drawn towards this side in the past business scholarship.

Conceptual Framework and Hypotheses
CSR and attribution theory

Many authors have worked on the notion of CSR (Ahmad *et al*., 2014; Bauman & Skitka, 2012; Carroll, 1991; Glavas & Godwin, 2012; Maignan & Ferrell, 2001) and studied its effects on different business outcomes. Many of them have also defined CSR from different perspectives, but due to its diverse nature, an agreement on a single and concrete definition could not be achieved (Bauman & Skitka, 2012). Due to this lack of consensus, there are variations in its conceptualization and operationalization from each other (Aguinis & Glavas, 2012). Researchers have also proposed different models from time to time with different antecedents of CSR (e.g. Carroll, 1991; Maignan & Ferrell, 2001 etc.); however, many authors (Margolis & Walsh, 2003; Peloza, 2009) have criticized such models for having methodological and procedural weaknesses in the operationalization of its main "constructs"; hence, they urged for exercising greater caution (Gond *et al*., 2010). The most common theories utilized for CSR studies are the stakeholders' theory (Freeman, 1984), signaling theory (Spence, 1973), social identity theory (Tajfel & Turner, 1985) and social exchange theory (Blau, 1964).

Taking a divergent route from the mainstream studies, we are using the attribution theory (Kelly, 1967) in this study to explain the intrinsic and extrinsic induced model of CSR which is previously proposed and used by

Vlachos *et al*. (2013) for internal employees. Utilizing this theory, we posit that employees' interpretation of their intrinsic and extrinsic motives ascribed toward CSR programs may also shape their behaviors (Vlachos *et al*., 2013). Since organizations are often considered as social actors, therefore; they will also be judged by their potential and moral character (Eply *et al*., 2007). Furthermore, keeping in view the recent corporate scandals of Enron in 2001, BP oil spill in 2010, and most of all the financial crises on 2008, employees' skepticism has been increased (Lange & Washburn, 2012). They find contradictions between the claims of the organizations of being socially responsible and assume their actual practices as mere cosmetic.

The attribution theory argues that employees make their own inferences about the causes (causal judgment) of other people's behaviors and respond accordingly (Martinko *et al*., 2011). Previous researches described people as 'intuitive psychologists' as they not only observe people's behaviors but also try to understand the causes of those particular behaviors (Ross, 1977). Employees will also make social inferences where they will decide whether a particular behavior of the second party (i.e. organization in this case) is due to its self control/intrinsic causes or some extrinsic pressure/situations (Ross, 1977). Theorists suggest that positive dispositional inferences may eliminate in case, individual perceive actions as driven by situation/external pressure (Kelly, 1967).

Employees in the organizations will also interpret the CSR driven initiatives as either internally (intrinsic) and externally (extrinsic) motivated (Vlachos *et al*., 2013). Du *et al*. (2007, p. 226) explains, "…extrinsic or self-interested motives have the ultimate goal of increasing the brand's own welfare, whereas intrinsic or selfless motives have the ultimate goal of doing good and/or fulfilling one's obligation to society." Intrinsic motivation is referred to fulfilling its social responsibilities towards the community and for being a good citizen. Whereas, extrinsic motivation is referred to materialistic gains such as improving profitability, brand image and gaining competitive advantage etc. (Du *et al*., 2007).

CSR and employees' turnover intentions

Past studies on the notion of CSR from organizational behavior perspective have found positive impacts on various employees' attitudes and behaviors. For example, scholars have found positive impacts of CSR perception on employees' organizational commitment (Brammer *et al*., 2007; Choi & Yu, 2014); organizational citizenship behavior (Hansen *et al*., 2011; Shen & Benson, 2014); turnover intention (see Hansen *et al*., 2011); job performance (Aguilera *et al.,* 2007; Ahmad *et al*., 2014) and job satisfaction (De Roeck *et al*,. 2014; Vlachos *et al.,* 2013). These studies found that employees make their minds keeping in view the ethicality perception

(Hansen *et al.,* 2011) and the justice perception (Rupp *et al*., 2014) of their respective organizations. Their positive attitudes and behaviors enhances (such as reduction in turnover intentions) if they perceive that their organizations are ethical and fair.

Turnover intentions are the measurement of an employees' intention to leave the organization (Hansen *et al*., 2011). Employees may develop this state of mind, if they feel dissatisfaction from the organizations and may find another good job offer. It is an important variable to be studied as turnover cost organizations sometimes up to 200% of an employees' annual salary (Dunford *et al*., 2008). Therefore, organizations strive for reducing turnover and hence, they always encourage and implement such policies and activities which may help in reduction of turnover.

While utilizing the attribution theory, we posit that employees also make different attributions keeping in view the CSR efforts of a company. Therefore, while attributing CSR to intrinsic motives will enhance positive dispositions among them because they will think their organizations are moral and have genuine concerns for societal and environmental contributions. For example, taking candid steps towards reducing the carbon omissions such as reducing printing papers and energy consumption etc. without claiming any tax rebates will develop an image of truly responsible organization. As a result, employees' positive dispositions will be enhanced. They will feel proud to be associated with such a responsible organization and would want to continue this relationship. Therefore, their turnover intentions will be reduced. Past studies have also found that prospective employees will prefer moral organizations to join on others (van Prooijen & Ellemers, 2015).
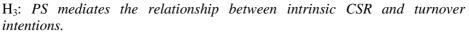
On the contrary, while attributing CSR, employees' positive dispositions will be eliminated if they feel that their organizations' CSR activities are mere green washing and cosmetic. For example, organizations claiming to responsible on one hand whereas, maintaining a strict no return policy for customers (Bauman & Skitka, 2012) will certainly raise their employees' eye brows. They will find contradictions in their organizations' claims. Consequently, employees will feel uneasy and discontented to be part of a selfish organization which may lead to enhancement in their intentions to leave. This will happen because employees will think that if his/her organization maintains a selfish attitude with their customers, then, they can behave with the same attitude with him/her as well.

H_1: *Intrinsic CSR attributions reduce employees' turnover intentions.*
H_2: *Extrinsic CSR attributions enhance employees' turnover intentions.*
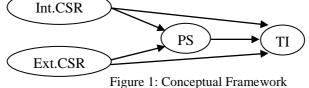
Mediating role of Psychological Safety

Psychological Safety (PS) is such a state of mind where employee shares their feelings openly without any worries of negative reactions against him/her career, status or image (Kahn, 1990). Employees prefer such organizations where they feel psychologically safe and can share their feelings. Trust is a built in key notion in PS. Employees will feel confident as they will have trust that their ideas and suggestions will not be used against them. Similarly, studies found that the perception of morality will enhance employees' PS as they will believe that moral organizations does not exploit and blackmail employees (Bauman & Skitka, 2012).

Therefore, while attribution the CSR activities, we posit that intrinsic CSR which are considered as moral by the employees, will enhance the PS of employees. We also contend that employees will feel confident and relaxed to work for a moral organization because they will believe that moral organizations do not cheat (Wojciszke, 2005). They will trust that it is safe to work in such organization without the fear of reprisal and hence they will feel high self esteem and self respect. This state of mind will compel employees to work for long term and remain associated. Attributions of intrinsic CSR are thus linked to the belief that expressing one's feelings are legitimate without the fear of negative consequences (Carmeli *et al*., 2013). In contrast, extrinsic CSR activities which are considered as more instrumental and selfish will reduce employees' PS or even reverse this effect by evoking negative dispositions. Their instrumental attributions of CSR will compel employees that this organization is engaged in these acts due to external pressures without the intention of doing good and that the organization is more opportunistic than moral. As a result, they will believe that organizations will exploit their ideas and feelings against him/her too. Therefore, they will think many times before speaking anything in their organizations (Kessel *et al*., 2012). Such state of mind enhances anxiety, insecurity and uneasiness among employees which will lead to enhancing their intention to leave such organization. Hence

H_3: *PS mediates the relationship between intrinsic CSR and turnover intentions.*

H_4: *PS mediates the relationship between extrinsic CSR and turnover intentions.*

Figure 1: Conceptual Framework

Int.CSR=Intrinsic CSR, Ext.CSR=Extrinsic CSR, PS=Psychological Safety, TI=Turnover Intention

Methodology

A quantitative methodology was adopted for this study. Data were collected through a self-administered questionnaire from large scale public sector Oil and Gas Company. The authors were not given the permission to disclose the name of the company by their representative therefore, the name is kept confidential. Since, our study is a micro level study where we aimed to measure CSR attributions at individual level, therefore, one large public sector organization was considered appropriate for collecting the data from. Besides, this organization has a well established CSR strategy and has received many awards for their social contributions therefore; this was another reason of choosing this organization in order to assess employees' attributions about the same. Except for demographic variables, all other items used in this survey were measured via Likert scale whereas 5 being strongly agree to 1 being strongly disagree. Respondents were assured complete anonymity and confidentiality.

Measures

Relevant scales were adopted for measuring all the variables in this study. For intrinsic CSR and extrinsic CSR, we used the scale developed by Du *et al*., (2007). There are three items for each dimension (i.e. intrinsic and extrinsic). The reliability for intrinsic CSR scale was recorded as alpha (α) = 0.92. Similarly, for extrinsic CSR the alpha (α) value was recorded as 0.90. Furthermore, PS was measured by using the five items scale developed by Carmeli *et al*. (2010). The alpha (α) value recorded for this scale was 0.95. Finally, the scale for measuring the turnover intention was adopted from Hom & Griffith (1991) and the alpha (α) value for this four item scale was recorded as 0.91.

Sample

A total of 500 questionnaires were distributed. Out of this total, 276 were completely filled and returned by the respondents. Therefore, a 55.6% return rate was recorded which is highly acceptable in business research. Among the respondents, 64.1% were male whereas, 35.9% were female. Similarly, 36.6% were from non-managerial level, 29.3% from lower management, 21.1% from middle management and 12% were from senior management positions. We also recorded that 12% respondents were having a qualification of intermediate level, 22.5% were bachelors and 65.6% were masters qualified. Finally, 47.1% were having an experience from 0 to 5 years, 20.7% were from 6 to 10 whereas, 32.2 were having an experience of 10 years and above. Furthermore, the Mean, Standard Deviation (SD) and other descriptive statistics can be found in Table 1.

Table 1: *Descriptive Statistics and correlation coefficients*

	Mean	SD	1	2	3	4	5	6	7
Gender	.36	0.48							
Position	1.09	1.03	.07						
Qualif.	1.54	0.70	.03	.42**					
Exper.	.87	0.88	.03	.38**	.05				
IntCSR	7.79	2.13	-.02	.13*	.11	.04			
ExtCSR	3.06	1.18	-.00	.00	.13*	.05	-.43**		
PS	15.14	3.65	-.03	-.15*	-.13*	-.05	.32**	-.49**	
TI	4.95	2.26	.11	-.04	.10	.01	.18**	.30**	-.27**

$**p < .01$, $*p < .05$. alpha (α)reliability in parenthesis

Results and Findings
Confirmatory Factor Analysis (CFA)

We used the confirmatory factor analysis to achieve the model fit and assess that the scales used in this study are adequate. Specifically, we performed CFA on a four factor model comprised of intrinsic CSR, extrinsic CSR, PS and turnover intention (TI). The results indicate a better fit i.e. Chi Square recorded as $\chi2 = 92.5$, ($p > 0.05$)*; $\chi2/df = 1.1$ (< 2); GFI = 0.94 ($> .90$); NFI = 0.972 ($> .90$); RMR = 0.019 (< 0.1); RMSEA = 0.019 (< 0.08).

Results of hypotheses

Following achieving the fit for the proposed model, we tested the hypotheses utilizing the bootstrap technique by adopting the Preacher & Hayes' (2008) macro of mediation. Raja *et al*. (2004) have also employed such technique in their research where they achieved the overall fit using AMOS and then tested the hypotheses using SPSS. This method was adopted because it enables user to test the direct and indirect effects at the same time. Furthermore, it controls the type 1 error very well (McKinnon *et al*., 2002).

A recommended 5000 boots sample was selected to run the macro. Through this first test, we tested H1 and H3 from our four hypotheses. In H1, a negative relationship was proposed between intrinsic CSR and turnover intention (TI) of employees. The result (see Table 2, Model 1) supported by the results (*i.e. $\beta = -.11$, $p < 0.1$*). Similarly, we proposed the mediating role of PS between intrinsic CSR and TI. The results also supported this hypothesis i.e. the difference between the total effect (*i.e. $\beta = -.19$, $p < 0.01$*) and the direct effect (*i.e. $\beta = -.11$, $p < 0.1$*) was recorded as the total indirect effect (*i.e. $\beta = -.08$, $p < 0.01$*). Likewise, the confidence Interval (CI) is also a non-zero value i.e. (-.1546) lower and (-.0296) higher, therefore, PS partially mediate the relationship between intrinsic CSR and TI.

Similar test was performed to test hypotheses H2 and H4. The direct effect of extrinsic CSR on TI was recorded as *$\beta = .43$, $p < 0.05$* which suggest

that H2 was supported. Finally, for H4, a mediating role of PS was proposed between extrinsic CSR and TI. This hypothesis was also supported from the results (see Table 2, Model 2) i.e. the difference between the total effect *(i.e. β = .58, p < 0.01)* and the direct effect *(i.e. β = .43, p < 0.1)* was recorded as the total indirect effect *(i.e. β = .15, p < 0.01).* Likewise, the confidence Interval (CI) is also a non-zero value i.e. (.0116) lower and (.3106) higher, therefore, PS partially mediate the relationship between intrinsic CSR and TI. Therefore, a partial mediating role of PS was also recorded between extrinsic CSR and TI.

Table 2: *Results for direct and indirect relationships*

Models	IV and DV	Mediator(s)	DATA Point est.	BOOT	SE	Lower	Upper
Model 1	IntCSR→ TI	Total indirect effect	-.08*	-.079	.032	-.1538	-.0302
		Direct effect on TI	-.11*	-	.067	-	-
Model 2	ExtCSR→ TI	Total indirect effect	.15*	.1497	.0776	.0139	.3195
		Direct effect on TI	.43*	-	.1251	-	-

CSR attributions and Turnover Intentions; Bias corrected Conf. Interval (CI)

IntCSR=Intrinsic CSR, ExtCS =Extrinsic CSR, PS=Psychological Safety, TI=Turnover Intention

Discussion and Conclusion

This paper attempted to empirically investigate the impact of CSR on turnover intentions of employees. Keeping in view the latest research and development on the notion of CSR, we took a divergent perspective than the mainstream studies on the same. In particular, we focused on the positive as well as the potential negative impacts of CSR attributions (i.e. intrinsic and extrinsic) on the employees' turnover intentions. We further tested the mediating role of PS between CSR attributions and employees' turnover intentions. For achieving this aim, the attribution theory (Kelley, 1967) was employed. In so doing, we offered an alternative model which is contrary to the mainstream research on CSR where the focus is largely limited to the positive effects of this notion.

The data for this study was collected via a self-administered questionnaire, where the target population was comprised of the employees working in a public sector oil and gas company in Pakistan. The results indicate that intrinsic CSR attributions will reduce the turnover intentions among employees by 11%, whereas, the extrinsic CSR attributions will enhance the turnover intentions among employees by 43%.Similarly, it was found that PS partially mediates the relationship between intrinsic CSR and turnover intentions with an indirect effect of 8%. A partial mediating role of PS was also recorded between extrinsic CSR and turnover intentions i.e. 15%.

Theoretical Implication

Several theoretical implications can be underscored from this study. First, this is a micro level study which is comparatively less in number than the macro level studies (Morgeson *et al*., 2013). Second, previous CSR related studies had a focus on the positive aspects on employees' attitudes and behaviors. As a result there was no difference between the good and bad practices of CSR. Though certain studies did highlight this dimension in their theoretical papers (Aguinis & Glavas, 2013; Lange & Washburn, 2012; Rupp & Mallory, 2015), however, little empirical evidence was available for warranting their claims. This study attempted to fill this important gap.

Third, past studies on CSR has been mainly studied by utilizing the stakeholders' theory, social exchange theory and social identity theory etc. This study attempted to explain the underlying mechanism from the attribution theory's perspective which has also been given relatively little attention in past CSR related studies. Few exceptions (Du *et al*., 2011; Lange & Washburn, 2012; Vlachos *et al*., 2013) do exist, however, their conceptual frameworks were very much different than the one we offered. Therefore, by adopting this theory, we also attempted to fill the gap which was highlighted by Harvey *et al.* (2014) and Weiner (1995) by highlighting the important of attribution theory in business management studies.

Fourth, past studies on CSR argue that the underlying mechanism through which CSR impacts employees' attitudes and behaviors is not clear (Bauman & Skitka, 2012; Jones, 2010). Therefore, we offered an alternative framework in this study with a new mediating variable i.e. PS, as an attempt to fill this important gap. It was found that PS is an important mediator which plays a key role in shaping individuals' behaviors in response to CSR related activities. Finally, the study was conducted in Pakistan which gives evidence from a developing country's perspective. Previous CSR related studies were mainly focused from developed countries such as USA, EU etc. Therefore, evidence of the importance of CSR from a different perspective is also a key contribution.

Managerial Implications

This study is evident of the fact that the notion of CSR is a universal concept. However, some cultural and religious aspects may influence the understanding and attributions of the audience. For example, Pakistan is predominantly a Muslim populated country (CIA, 2011). Charitable and philanthropic contributions are essential obligations in Islam on the wealthy ones. However, such contributions are kept anonymous whereas, marketing about the same are considered as selfish and instrumental behavior (Farooq *et al*., 2013). Therefore, firms which use CSR related activities for corporate

gains alone such as for tax rebates etc. will be attributed to more extrinsic motives than intrinsic.

Such activities will be considered more intrinsic which genuinely bring a positive change in someone's life and not just a lip service. Similarly, organizations which often carry their tall claims of responsible one must not have contradictions in their theory and practice. For example, if an organization claims to be responsible one, however, they have a strict not return policy to customers (Bauman & Skitka, 2012) will be largely attributed to extrinsic CSR. Consequences of such behavior have been noted above. Therefore, managers must ensure that a more intrinsic image of CSR activities is communicated to the employees. Leaders must take the lead in demonstrating this behavior.

Secondly, this study also attempted to differentiate between the good and the bad CSR practices which is a valuable contribution for the organizations because they spend huge sums of money every year for this purpose. This differentiation will help managers in better decision making in terms of CSR investment. Third, it was also found that through CSR, managers can also enhance employees' PS at work which is an important mediator for different valuable outcomes. Finally, managers can use CSR related activities and its communication to reduce employees' turnover which will save them huge costs of recruitment and selection of employees' as replacements.

Limitations and Future Research

There a several limitations which needs to kept in mind while interpreting the results of this study. First, being a cross-sectional study where data was collected from the same respondent at one time has always the risk of common method bias despite many cautions observed. Therefore, a more longitudinal study will further help in validation of the findings of this study. Secondly, the study was focused from a developing country's perspective therefore, repeating the same in other country's perspective may be helpful in generalizing the findings of this study.

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