THE RELATIONSHIP BETWEEN CSR AND ORGANIZATIONAL COMMITMENT: THE MODERATING EFFECT OF EMPLOYEES’ JOB POSITIONS AND CULTURAL VALUE

Jiyoung Shin

Submitted as
Competitive Paper
to
The 29th Euro-Asia Management Studies Association Annual Conference
31 October to 3 November 2012
National University of Singapore

Please do not cite without authors’ permission!

---

1 Korea University Business School, Sungbokgu, Anamdong, Seoul 136-701, Republic of Korea, email:alfolike@gmail.com
The Relationship between CSR and organizational commitment: the moderating effect of employees’ job positions and cultural value.

Abstract

This study is about the role of an employee’s job position in the relationship between corporate social responsibility (CSR) and organizational commitment. In this study, employee positions were divided into two categories as a first moderating variable: those working in an office and those in direct customer-contact service. Among cultural value, Masculinity/ femininity used a second moderating variable at individual level. Using multinational- and individual- level sample, this study suggests that the effect of CSR on an employee’s organizational commitment is dependent on the employee’s particular job position and individual cultural value.

Key Words: Corporate Social Responsibility, Organizational Commitment, Job Position, Individual Cultural Value
Corporate social responsibility (CSR) has been having a high profile in recent years. CSR refers to a variety of company activities in relation to its responsibility to stakeholders and shareholders. According to Carroll (1991), CSR included four levels of social responsibility: economic, legal, ethical and discretionary responsibilities. CSR also covers a variety of topics related to stakeholders, including customers, communities and environments. Many companies boost their CSR activities to build good reputations and images. Thus, the CSR plays an important role in cultivating a good corporate reputation as well as in alleviating some of the risks that companies face in the marketplace. Furthermore, CSR is useful for companies looking to overcome cultural barriers and differences in business environments (Daniels, Radebaugh, and Sullivan, 2009). While CSR needs a continuous attention to build a good reputation, corporate social irresponsibility can easily ruin firm’s reputation. In 2009, for example, Toyota announced an automobile recall due to faulty brakes. Even though this appears to have been the result of a qualitative problem, it is deeply related to corporate social responsibility. Beginning in 2008, a number of consumers had reported faulty brakes. However, Toyota kept ignoring the problem until a whole family died in September of that year. Toyota’s delayed response to the problem incurred consumer anger, coming too late for the company to keep its reputation of high quality craftsmanship.

From the 1980s, a number of studies on CSR focused on the relationship between CSR and financial performance (Griffin and Mahon, 1997; Hillman and Keim, 2001; Margolis and Walsh, 2003; McGuire, Alison, and Schneeweis, 1988; McWilliams and Siegel, 2000;2001; Moore, 2001; Waddock and Graves, 1997). Recently, however, CSR has been progressing in a variety of management fields such as marketing, organizational behavior and human
resource management. However, research about the effect of CSR on human resource management (HRM) has just begun to be reported. Researchers have been paying attention to the relationship between CSR and work values, for example, organizational commitment and job satisfaction. Some studies have defined CSR as corporate citizenship or social responsibility. However, studies that examine the relationship between CSR and employees do not adequately focus on their importance to the organization. Employees’ organizational commitment is important, because it is negatively related to employees’ turnover intention which, in turn, affects the cost and performance of the organizations (Angle and Perry, 1981; Meyer et al., 1989; Porter et al., 1974). However, most studies about the relationship between CSR and organizational commitment are at an early phase which focuses on their clear relationship.

Therefore, research questions in this study are very simple: first, what is the relationship between CSR and organizational commitment? This question is basic to prove the relationship between CSR and organizational commitment. Second, does this organizational commitment have different degrees of influence according to employees’ job position? For example, does the organizational commitment of salespersons have a different influence than does the organizational commitment of office workers? Third, does individual cultural value can influence to the relationship between CSR and organizational commitment? Based on these research questions, we examine the relationship between CSR and organizational commitment regardless of job position and cultural value, first. Then, we investigate the moderator effect of job position which is divided into customer-contact service employees and employees working in an office and individual cultural value which is measured by masculinity/femininity dimension.

The remainder of this paper proceeds as follows. In the next section, we review the
literature on CSR, organizational commitment, and the link between CSR and organizational commitment combined. Then, we formulate several hypotheses and research model as well as giving a brief theoretical explanation by introducing the social identity theory. Section three provides the method, including samples and empirical methods, while section four provides the empirical findings. Lastly, in section five, I provide a conclusion and discuss the findings of this paper.

LITERATURE REVIEW AND HYPOTHESES

The Concept of Organizational Commitment

Most researchers of CSR seek to identify the root of the concept of organizational commitment, one of the key factors for understanding the work behavior of employees in a company. Porter, Steers, Mowday and Boulian (1974) assumed that each employees has three types of organizational commitment: Identification referring to an individual’s belief in, and acceptance of, organizational goals and values; Involvement, the willingness to exert substantial effort to achieve organization goals; and loyalty, the affirmative attention to maintain organizational membership. The Organizational Commitment Questionnaire (OCQ) that they developed is one of the widely used surveys (Mowday, Steers, and Porter, 1979).

Sixteen years later, Allen and Meyer (1990) introduced three concepts of organizational commitment based on side-bets approach (Becker, 1960). According to this approach, commitment is a function of the rewards and costs associated with organizational membership. Furthermore, side-bets generally increase as tenure in the organization increases. Allen and Meyer (1990), Meyer and Allen (1991), and Meyer, Allen and Smith (1993)
explained that organizational commitment consists of three parts. Affective commitment refers to the emotions that employees have about the organization. Continuance commitment refers to commitment with awareness of costs in accordance with leaving the organization. The aforementioned part is reflected in the side-bets approach in that commitment is a result of considering the costs of leaving compared with having a favorable feeling toward the organization (Hackett, Bycio, and Hausdorf, 1994). Lastly, normative commitment is defined as the feelings of obligation to stay with the organization.

**Corporate Social Responsibility literature**

Friedman (1970) insisted that “social responsibility of business is to increase its profit” in a New York Times Magazine. His well-known criticism of corporate social responsibility to society raised an immediate controversy among scholars. He took direct aim at any firm that contemplated social-oriented activity, considering such investment to be theft and political subversion (Friedman, 1970). After Friedman’s suggestion, the researchers in the field of CSR debated the effect of CSR on firms’ performance. However, there is no consensus of the relationship between CSR and corporate financial performance (CFP).

According to the results in CSR studies, there are three types of the relationships between CSR (or CSP, a measure of corporate social responsibility) and CFP (corporate financial performance) (Aupperle, Carroll, and Hatfield, 1985; Graves and Waddock, 1994; Griffin and Mahon, 1997; Margolis and Walsh, 2003; Waddock and Graves, 1997). The first type of result is a negative link between social and financial performance. Bowman and Haire (1975) analyzed 82 firms’ annual reports in the food processing industry with transparency as a CSP measure and the five-year return on equity (ROE) as a CFP measure. Using content analysis, they found a negative relationship between CSR and CSP. They argue that the
presence of a discussion on CSR or the activity itself is not a cause of higher profits. Meznar, Nigh and Kwork (1994) also found a negative relationship between CSR and CFP when analyzing the data of corporate divestiture from South Africa and the stock returns of firms. Using Meznar, Nigh, and Kwork’s data, Wright and Ferris (1997) also found a negative linkage between the two. The second type of result is non-significant linkage between CSR and CSP. Aupperle, Carroll and Hatfield (1985) conducted a forced-choice self-report survey based on Carroll’s concept of concern for society. It criticized the problem of content validity related to data items and empirical methods that is too simple to analyze correctly. They measured CFP by risk-adjusted ROE which employed both short-term (one year) and long-term (five years). They did not find any correlation between the variables. Mcwilliams and Segel (2000) also insisted upon the neutral relationship of CSR and CFP. To avoid the measurement problems of CSR, they used R&D intensity and industry as control variables. To add credence to their findings, Hamilton, Jo, and Statman (1993), Hickman, Teets, and Kohls (1999) and Hylton (1992) also found no-relationship while using the same CSR data that came from Mutual fund screens. The third type is a positive relationship between CSR and CFP. Griffin and Mahon (1997) looked over CSR related articles for over 25 years. First, they used a chemical industry. Second, CSR measured by four methods which are KLD (Kinder, Lydenberg, and Domin) index, Fortune reputation survey, TRI (toxics release inventory) database, and corporate philanthropy of firms. Last, they used CFP measure as ROE, ROA (return on assets), total asset, asset age, ROS (return on sale) for five years. The results supported the positive link between CSR and CFP. Moreover, the authors found that over 65% articles analyzing the link between CSR and CFP from 1970s to 1990s showed a positive relationship. Graves and Waddock (1994) and Waddock and Graves (1997) analyzed a effect to CSR on CFP, with the data from KLD index as a measure of CSR. Based on
theories both slack resource and good management, they found the positive linkage between CSR and CFP. A number of studies supported a positive relationship, including those of Bragdon and Karach (2002), and Reimann (1975).

Some studies dealt with specific topics on CSR, for examples, the relationship between CSR and firms’ reputation and/or images. Furthermore, the research about the effect of CSR on customer loyalty and satisfaction is another major topic in CSR field. However, most of these studies dealt with the connection between firms and customer, but did not consider employees (Berger, Cunningham, and Drumwright, 2006; Sen, Bhattacharya, and Korschun, 2006). In later section, the previous literature on the link between CSR and organizational commitment will be summarized.

Social Identity Theory

Social identity, an idea developed by Henri Tajfel (1981; 2001) and John Turner (1978; 1981;1999), refers to how a portion of an individual’s self-concept is derived from perceived membership in a relevant social group. People have a tendency not only to categorize identities in ways such as organizational membership, religious affiliation, and age, but also to assimilate into various social groups in which they are included. Therefore, individuals consider themselves as a member of social categories or groups. Social identity theory (SIT) can produce some consistency for organizational identification, and it can suggest fruitful applications to organizational behavior (Ashforth and Mael, 1989; Tajfel and Turner, 1985). Within SIT, an individual’s view of themselves, their “self-concept”, is influenced by their membership of social organizations, including the organization for which the individual
works (Ashforth and Mael, 1989; Dutton, Dukerich, and Harquail, 1994). Individuals also tend to identify with organizations that have a positive images and/or reputation, as this enhances the individual’s self-concept. Under this paper’s theoretical background, it is assumed that individuals try to associate themselves with positive images or reputations of firms that build a good reputation through CSR.

Thus, I have developed the conceptual framework as depicted in Figure 1.

---

Insert <Figure 1> here

---

The Link between CSR and Organizational Commitment

According to SIT, employees as a member of an organization are assumed to view an organization’s identity to be especially attractive when it matches their own self-concept (Tajfel and Turner, 1985). Thus, members with strong beliefs regarding CSR would be expected to strong if the perceive that their work’s organization has a positive reputation in terms of CSR (Chatman, 1991).

The link between CSR and organizational commitment was the recent focus in some of the aforementioned literature. In their early work, Turban and Greening (1997) examined the effect of CSR on organizational attractiveness to prospective employees. Referring to the social identity and signaling theories, the authors suggested that the independent ratings (i.e. Kinder, Lyndenberg, Domini & Co.), KLD, database ratings of corporate social performance (CSP) had a positive relationship with a firms’ attractiveness to prospective employees. However, such attractiveness had no direct relationship with current employees.
Peterson (2004) examined the relationship between corporate citizenship and organizational commitment. Although this study was about corporate citizenship, the items measuring it are based on the concept of Carroll’s four dimension of CSR as developed by Maignan and Ferrell (2000). They suggested that there is a positive relationship between perceptions of corporate citizenship and organizational commitment. In addition, they found that this positive relationship was stronger when employees had a favor of social responsibility of business. In other words, employees’ attitude to CSR bespeaks individuals’ perception to realize the importance of the CSR.

Brammer, Millington, and Rayton (2007) and Turker (2009) also investigated the relationship between CSR and organizational commitment. They discovered the positive relationship between them. Brammer et al. (2007) measured CSR through Carroll (1979;1991)’s four dimension, while Turker (2009) measured CSR through the type of stakeholder. In particular, Turker (2009) divided CSR into four types of stakeholder such as CSR to social and non-social stakeholders, employees, customers, and government. These studies confirmed that CSR, regardless of standard applied, positively affected organizational commitment.

The current studies that investigated the relationship between CSR and organizational commitment had a similar positive relationship regardless of how CSR was measured. Peterson (2004) examined CSR when measured by Carroll (1979;1991)’s four dimension. Specifically, Peterson (2004) conducted a survey of employees in the four aspects of CSR: the economic, legal, ethical, and discretionary responsibility of business. Additionally, Brammer et al.(2007) measured CSR through three categories: community, procedural justice in the organization, and the provision of employee training. In addition, Turker (2009) is
measured by a standard of CSR as stakeholders, for example employees, government, customers.

Although the recent studies were not investigating the effect of job position on this relationship, it is assumed that this positive relationship between CSR and organizational commitment is not limited to the job position of employees. Therefore, hypotheses 1a and 1b are formulated considering the type of CSR but not employees’ job positions.

Hypothesis 1a  Overall CSR relates positively with organizational commitment.
Hypothesis 1b  CSR to employees relates positively with organizational commitment.

Individual Values

Under the SIC theory, individuals tend to identify themselves with groups that have good reputations. However, the standard of “good” reputation is different in terms of individual values. The current study considered only gender as individual characteristics in the relationship of these two. Researchers had gender effect in common in that female employees were a favor of firms’ CSR activities. I expend an individual characteristic of masculinity/femininity based on cultural factors of Hofstede’s (1984;2001). Hofstede and Bond (1988)’s definition of culture as “the collective programming of the mind that distinguishes the members of one category of people from those of another.”. Hofstede divided cultural values into four dimensions: power distance, uncertainty avoidance, individualism/collectivism, and masculinity/femininity. Hofstede’s five dimensional measures of culture are the most powerful measurements in the research of culture. However, Hofstede’s measurement is appropriate only at the country level, not at the individual level. Thus, Yoo et al. (2010) developed the CVSCALE to measure Hofstede’s four dimensions of
cultural values at the individual level.

In this study, we examine the moderate effect that individual cultural values have on the relationship between CSR and organizational commitment. Among four dimensions of Hofstede, we use masculinity/femininity. A person who exhibits a high degree of femininity cares deeply about firms’ reputation or harmony because social identity fits more with this person’s values. Therefore, the second hypotheses tests are as follows:

Hypothesis 2a An employee with high masculinity will negatively moderate the relationship between degree of overall CSR and organizational commitment.

Hypothesis 2b An employee with high masculinity will negatively moderates the relationship between degree of the CSR towards employees and organizational commitment.

Job Positions

If an organization attempts to engage in CSR activities, its employees can be proud of being members of this organization, according to SIT (Turker, 2009). However, the degree of pride coming from companies’ activities depends on employees’ job position. For example, in marketing, the management of customer-contact service employees is important because these employees’ attitude and behavior can influence customers’ perceptions of the firm (Hartline and Ferrell, 1996). Furthermore, the pride in the companies is result of different motivation in terms of job positions. Specifically, according to social identity theory, employees who worked with the customer would be affected more by this positive feeling acquired form their company’s CSR, because a firm’s CSR reputation is suitable to attract customer. Therefore, the third hypotheses tests are as follows:
Hypothesis 3a  An employee with direct customer-contact will positively moderate the relationship between degrees of overall CSR and organizational commitment.

Hypothesis 3b  An employee with direct customer-contact will positively moderate the relationship between degrees of CSR towards employees and organizational commitment.

METHODS

Samples and Data Collection

A survey was conducted targeting 1) employees from multiple countries such as employees lived in Korea, Singapore, China, and U.S, and 2) customer-contact service employee and those working at an office. In terms of nationality, this study’s goal is to compare the difference in individual cultural values. It is important that the survey be carried out in several country because, according to Hofstede (1984;2001), national culture is based on an individuals’ value. Therefore, data were collected from two different sets of participants. The first were MBA students currently working at companies. The second were non-MBA persons working for multinational corporations (MNCs). We distributed the survey by email using the Qualtrics online survey program. From a total distribution of the survey to 155 employees, the response rate was about 20%, or 32 respondents. Table 1 describes the characteristics of the sample. Among the respondents, 52% were male, around 70% were under 35 years old, and 70% had received a graduate degree or higher. Furthermore, around 80% had less than a 5-year experience in their present job, and 60% were Korean.
Overall, the sample can be described as employees who are relatively young, highly educated, and have a relatively short experiences at their current job.

Insert <Table 1> here

Variables and Instruments

The dependent variable is organizational commitment measured by a 15-item long version of the organization commitment questionnaires (OCQ) (Mowday et al., 1979; Porter et al., 1974). We captured organization commitment through 15-items taken from Mowday, Steers and Porter (1979). A sample item is “I am willing to put in a great deal of effort beyond that normally expected in order to help this organization be successful.”

The first independent variable is overall CSR. We used a 18-item to measure the concept of Carroll’s CSR model measured by item from Maignan and Ferrell (2000) and Singhapakdi, Vitell, Rallapalli, and Kraft (1996). A sample item is “we are recognized as a trustworthy company”. The second independent variable is CSR towards employees. I captured CSR towards employees through a 6-items taken from Turker (2009). A sample item is “our company encourage its employees to participate to the voluntarily activities”.

For moderator variables, we used the job position which divided into office worker and direct customer contact positions such as sales person and/or service person. We coded 1 if the employees work at direct customer contact division and 0 otherwise. Another moderator variable was individual cultural values- masculinity/femininity. We measured
masculinity/femininity by the CVSCALE (Yoo et al., 2010), which is an indicator for Hofstede’s five dimensions of cultural value. Hofstede’s cultural index is the most popular instrument to measure cultural differences among countries. However, this measurement has a limitation in application at the country level. CVSCALE was developed to measure Hofstede’s cultural value at an individual level. All 26 items listed, we selected only four-items of masculinity items. A sample item is “men usually solve problems with logical analysis; women usually solve problem with intuition.” All items were measured on a five-point Likert scale from ‘strongly disagree’ (1) to ‘strongly agree’ (5); higher values indicate higher degrees of organization commitment, CSR, masculinity, etc. Additionally, gender, age, and tenure were used as control variables.

**Results**

The means, standard deviations, Cronbach’s alphas and correlations among the variables are presented in Table 2. Cronbach’s alpha of Job position is not exist because it is a binomial variable. Cronbach’s alpha of all variables are high, it means that all variables show high internal reliability.

Table 3 shows the results of the regression analysis. The first column reports the model with only three control variables. A model 4 is main result with independent and moderator
variables. Hypothesis 1a conjectures that the overall CSR shows a positive relationship with its organizational commitment. In model 2, model 3 and model 4, the CSR shows a strong positive relationship with organization commitment. Therefore, in accordance with SIT, the higher reputation of companies through CSR can increase employees’ organizational commitment.

insert <Table 3> here

However, when the links between the CSR towards employees and organizational commitment are examined, there is no statistically significant relationship. Thus, we assume that CSR towards employees cannot effect to the employees’ organizational commitment in this study, not supporting the hypothesis 1b. In model 4, the moderator effect of masculinity was found the relationship between overall CSR and organizational commitment. It means that the relationship between overall CSR and organizational commitment is stronger, when employees have higher masculinity characteristics in individual level. The result is opposite to our assumption hypothesis 2a, that masculinity is negatively moderated the relationship between CSR and organization commitment. While individual’s masculinity characteristic can positive effect to the relationship between overall CSR and organizational commitment, masculinity cannot get significant results when the link between CSR towards employees and organizational commitment. Therefore, the results not support hypotheses 2a and 2b. Furthermore, when the moderator effect of job position is examined, the result is quite interesting that job
position significantly moderates the relationship between CSR and organizational commitment, in case both of overall CSR and CSR towards employees, but opposite direction. The job position negatively moderates the relationship between overall CSR and organizational commitment which is contradictory to hypothesis 3. However, the job position is a positive moderator when the relationship between CSR towards employees and organizational commitment are examined. Thus, we can find a moderate effect of job position to the relationship between overall CSR and organizational commitment. This is not support hypothesis 3a. Hypothesis 3b show the positive moderate effect to the main variables. It means that an employee with direct customer-contact is positively moderate the relationship between degrees of CSR towards employees and organizational commitment according to our assumption. Therefore, hypothesis 3b is supported. Although results is not consistent with our assumption, both results about job position are also worthy of notice.

DISCUSSION

The purpose of this study is to find the new link between the CSR and organizational commitment which is in the different field. For several decades, CSR studies are staying the same ground based on the firms’ performance. However, CSR is more than a tool to improve tangible results. CSR can play an important role to improve the intangible performance such as firm’s reputation, customer loyalty and employees’ commitment. The results of this study give a small clue of these thoughts that CSR can effect to the organizational commitment of employees. Also, we found the interesting results in moderating variables. The moderating
variables show the statistically significant results; even if the direction is different from our hypotheses.

While organization commitment is always main research question in HRM literatures, the studies of a relationship between CSR and organizational commitment are at an early stage in CSR field. The contributions of this study are small, but the importance is relatively big in providing the combination of this two fields. In this paper, following these fruitful discussions, I contribute to the field by revealing a clear relationship between CSR and organizational commitment.

First, this study divides CSR into two parts: one is the four dimensions of CSR identified by Carroll (1991), while the other is CSR in relation to employees. In the previous literature, CSR’s effect on organizational commitment has been based on Carroll’s four dimensions or the different types of stakeholders (Brammer and Millington, 2003; Peterson, 2004). From this classification, I take a step forward by making a distinction between general CSR items and CSR items related to employees. Second, I divide job positions into employees working in an office versus direct customer-contact service employees. The concept of direct customer-contact service employees is similar to that of salespersons in the marketing field. However, the category of direct customer-contact service employees is broader in that it includes employees working at call center and/or service centers. Third, I use individual cultural values as a moderator in the basic CSR and organizational commitment model. The literature on CSR and organizational commitment has remained at a basic level, in that it has shown the correlation between two variables. However, CSR is a standard with wide variations according to individuals and/or countries. Therefore, identifying a hierarchy of individual values is important in building CSR policy among corporations.
This study has several limitations. Furthermore, we can also find the future research based on these limitations. Firstly, the number of sample is relatively small with 32. Therefore, we should enlarge numbers of sample for the future research. Also, this study examines only masculinity/femininity among four cultural values at individual level. For the future research related to the cultural values, firstly, we will investigate the moderating effect of other cultural value on the relationship between CSR and organizational commitment. Secondly, we will examine the moderating effect of national culture value on this relationship.

**CONCLUSION**

CSR studies have been focus on the performance and reputation of firms. Additionally, organizational behavior studies are mainly a variety subject, but CSR. Many scholars of both fields miss that employees are one of the important stakeholders in firms. This study increases our understanding of the effect of the CSR to employees’ organizational commitment by fill this gap. Our findings show that CSR, regardless job position, is positively related to organizational commitment. Furthermore, this effect is moderate by individual values such masculinism. The effect of CSR to organizational commitment is different according to employees’ job position. Based on my findings, we have provided practical recommendations to help corporations build their CSR policies and/or strategies better.
NOTES

REFERENCES


Figure 1. Conceptual framework

Overall CSR

CSR towards employees

Job Position

MAS

Organizational commitment
Table 1. Sample characteristics

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender (=Female)</td>
<td>14</td>
<td>43.75%</td>
</tr>
<tr>
<td>Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25 to 34</td>
<td>22</td>
<td>68.75%</td>
</tr>
<tr>
<td>35 to 44</td>
<td>10</td>
<td>31.25%</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>college</td>
<td>3</td>
<td>9.38%</td>
</tr>
<tr>
<td>undergraduate school</td>
<td>6</td>
<td>18.75%</td>
</tr>
<tr>
<td>graduate school or over</td>
<td>23</td>
<td>71.88%</td>
</tr>
<tr>
<td>Tenure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>below 2 years</td>
<td>7</td>
<td>21.88%</td>
</tr>
<tr>
<td>2-3 years</td>
<td>14</td>
<td>37.50%</td>
</tr>
<tr>
<td>4-5 years</td>
<td>4</td>
<td>12.50%</td>
</tr>
<tr>
<td>6-7 years</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>over 7 years</td>
<td>7</td>
<td>21.88%</td>
</tr>
<tr>
<td>Nationality</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Korea</td>
<td>19</td>
<td>59.38%</td>
</tr>
<tr>
<td>China</td>
<td>5</td>
<td>15.63%</td>
</tr>
<tr>
<td>India</td>
<td>4</td>
<td>12.50%</td>
</tr>
<tr>
<td>Singapore</td>
<td>4</td>
<td>12.50%</td>
</tr>
<tr>
<td>Variables</td>
<td>N</td>
<td>Mean</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>----</td>
<td>------</td>
</tr>
<tr>
<td>1. OC</td>
<td>32</td>
<td>2.154</td>
</tr>
<tr>
<td>2. Overall CSR</td>
<td>32</td>
<td>3.608</td>
</tr>
<tr>
<td>3. CSR towards employees</td>
<td>32</td>
<td>3.719</td>
</tr>
<tr>
<td>4. Masculinity</td>
<td>32</td>
<td>2.797</td>
</tr>
<tr>
<td>5. Job position</td>
<td>32</td>
<td>0.375</td>
</tr>
</tbody>
</table>

Notes: * p<0.05
Table 3 Regression results

<table>
<thead>
<tr>
<th>VARIABLES</th>
<th>model 1</th>
<th>model 2</th>
<th>model 3</th>
<th>model 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>gender</td>
<td>0.0901</td>
<td>0.1607</td>
<td>0.2165</td>
<td>0.2667</td>
</tr>
<tr>
<td></td>
<td>[0.511]</td>
<td>[0.962]</td>
<td>[1.141]</td>
<td>[1.460]</td>
</tr>
<tr>
<td>age</td>
<td>-0.3432</td>
<td>-0.1535</td>
<td>-0.1183</td>
<td>0.0198</td>
</tr>
<tr>
<td></td>
<td>[-1.601]</td>
<td>[-0.716]</td>
<td>[-0.541]</td>
<td>[0.092]</td>
</tr>
<tr>
<td>tenure</td>
<td>0.0485**</td>
<td>0.0367</td>
<td>0.0400*</td>
<td>0.0447*</td>
</tr>
<tr>
<td></td>
<td>[2.069]</td>
<td>[1.623]</td>
<td>[1.745]</td>
<td>[1.975]</td>
</tr>
<tr>
<td>Overall CSR</td>
<td>0.3860**</td>
<td>0.3878**</td>
<td>0.5256**</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[2.120]</td>
<td>[2.128]</td>
<td>[2.735]</td>
<td></td>
</tr>
<tr>
<td>CSR towards employees</td>
<td>0.0545</td>
<td>0.0499</td>
<td>-0.1446</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[0.272]</td>
<td>[0.248]</td>
<td>[-0.706]</td>
<td></td>
</tr>
<tr>
<td>Masculinity</td>
<td>-0.0082</td>
<td>-0.0571</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>[-0.074]</td>
<td>[-0.537]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job position</td>
<td>0.2131</td>
<td>0.1988</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>[1.328]</td>
<td>[1.331]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall CSR x Masculinity</td>
<td>0.5170**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>[2.255]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall CSR x Job position</td>
<td>-1.2985**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>[-2.692]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSR towards employees x Masculinity</td>
<td>-0.2072</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>[-0.741]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSR towards employees x Job Position</td>
<td>0.9060*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>[1.926]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Observations</td>
<td>32</td>
<td>32</td>
<td>32</td>
<td>32</td>
</tr>
<tr>
<td>R-squared</td>
<td>0.143</td>
<td>0.308</td>
<td>0.360</td>
<td>0.552</td>
</tr>
</tbody>
</table>

Standard errors in brackets *** p<0.01, ** p<0.05, and *p<0.10