Research Article

Pathways of CSR Perceptions of Employees: A Systematic Review

Çağla Özgören [1]

Abstract

In this study, a systematic review of the literature on CSR-employee intersection, with a particular focus on perceived CSR from 2000 onwards, is provided. What is known about individual level antecedents of CSR perceptions, consequences for employees, with underlying mechanisms and contingencies, as well as theoretical orientations are consolidated in an integrated framework. New areas of investigation, where evidence remain inconclusive, are documented. These areas for research include the role of national/cultural context as contingencies in understanding perceived CSR, adaption of theories from diverse disciplines such sociology, in particularly, in linking micro-macro foundations of CSR, creative and pro-active behaviours of employees that are shaped by perceived CSR, with underlying mechanisms, as well as individual level antecedents of perceived CSR, among others. This review study contributes to the micro-foundations of CSR research through providing comprehensive and integrated picture on dynamics of CSR-employee research and concrete suggestions for future studies.

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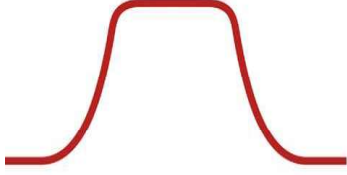
Araştırma Makalesi

Çalışanların Kurumsal Sosyal Sorumluluk Algılarına İlişkin Sistematik Yazın Taraması

Çağla Özgören [1]

Öz

Bu çalışmada, Kurumsal Sosyal Sorumluluk (KSS) - çalışanlar kesişimde olan, özellikle de çalışanların KSS algısı üzerine çalışmaların sistematik olarak yazın taraması yapılmıştır. Bireysel düzeyde KSS algısı belirleyenleri, çalışanlar açısından sonuçları, altında yatan mekanizmaları ve koşullarının yani sıra çalışmalardaki kuramsal yönelimler bütünleşik bir çerçevede sunulmuştur. Yazında yetersiz görülen yeni çalışma alanları belirlenmiştir. Bu alanlar, KSS algısını anlamada ulusal/kültürel bağlamın koşulsallığı, sosyoloji disiplini gibi farklı disiplinlerden kuramların özellikle de KSS`nın mikro-makro temellerini bağlamada benimsenmesi, KSS algısının sonuçları olarak çalışanların yaratıcı ve pro-aktif davranışları ve bu tur eyleyen davranışlarının şirketin KSS politikalarını ve kültürünü etkilemesi, bu ilişkileri açıklayan ilgili mekanizmalar, bunun yani sıra, bireysel düzeyde KSS algısını belirleyen unsurlardır. Bu yazın tarama çalışması ile KSS-çalışanlar araştırmalarının dinamikleri ile ilgili kapsamlı ve bütünleşik bir çerçeve sunarak ve gelecek çalışmalar ile ilgili somut öneriler sunarak KSS araştırmalarının mikro-temellerine katkıda bulunulması amaçlanmaktadır.

Anahtar Kelimeler: Kurumsal Sosyal Sorumluluk Algıları, Psikolojik Mikro Temeller, Çalışanların Algısı, Sistematik Yazın Taraması

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1.Introduction

Recent studies on Corporate Social Responsibility (CSR) have unpacked that CSR is no longer a business case but the phenomena that should be approached proactively, in a more innovative, measurable, broader and stakeholder-inclusive manner (e.g. Carroll, 2021; Frerichs and Teichert 2021; Munro, 2020). Although CSR is not a new term, the impact and authenticity of CSR programs are likely to be questioned more by stakeholders, and especially employees. In this line, CSR research on the nexus of employees have gained momentum over the last 15 years (Frerichs and Teichert, 2021). Understanding employee perspective is crucial, since employees are believed to be core stakeholders of the companies who would not only engage, involve in or lead the CRS projects, but also their attachment and commitment is mainly driven by their positive perception of the CSR initiatives of the company. Scholars have increasingly recognized dual nature of CSR-employee relationship (e.g. Arnaud and Wasieleski, 2014; Gond et al., 2011).

Numerous studies have documented antecedents of perceived CSR (e.g. Alhouti et al., 2016), employee attitudinal and behavioural outcomes (e.g. He et al., 2019), as evidenced in some review articles that consolidate the body of work on CSR and employee link (e.g. Onkila and Sarna, 2021; Zhou et al., 2022). These studies provide insight on either employee outcomes of perceived CSR, and mediating mechanisms and moderating conditions (Zhou et al., 2022). However, there is a lack of consolidated pieces of evidence provided in the literature, with a particular focus antecedents or outcomes, with mediating and moderating mechanisms as well as underpinning theoretical orientations. More specifically, the emerging body of research still has remained relatively fragmented, particularly as authors have explicated newly emerging aspects of employees` perspectives on CSR, such as cultural orientations of organizations or employees, multi-dimensional measurement of authenticity evaluations of employees (Joo et al. 2009) and different theoretical underpinnings.

Against this backdrop, drawing on psychological micro-foundations of CSR, I pose the following questions: *What are the mostly used measurements, explanatory factors and outcomes of Perceived CSR?* How and under which conditions perceived CSR might result in better outcomes? *What are the gaps and omissions on CSR-employee research?* Answering these questions, I review the existing research on CSR (authenticity) perception of employees published in the major management journals and social responsibility and sustainability journals between 2000 and 2021. My review particularly focused on antecedents, dimensions and measurement of perceived CSR, employee level outcomes, underlying mechanisms and contingencies, as well as underpinning theoretical approaches. What is known about individual level antecedents of CSR perceptions, consequences for employees, with underlying mechanisms and contingencies, as well as theoretical orientations are consolidated in an integrated framework. New areas of investigation where evidence remain inconclusive are documented. These areas for research include the role of national/cultural context as contingencies in understanding perceived CSR, adaption of theories from diverse disciplines such sociology, creative and pro-active behaviours of employees that are shaped by perceived CSR, with underlying mechanisms, as well as individual level antecedents of perceived CSR, among others.

In so doing, I seek to provide a comprehensive and consolidated view on dynamics of CSR-employee intersection, which would provide avenues for future CSR research on micro-foundations. My review adds to the literature on micro foundations of CSR research, as called by scholars (Aguinis and Glavas 2012; Frynas and Yamahaki 2016), through providing concrete suggestions for future studies.

The remainder of this paper starts with method and review approach, then results of the review in presented in five sub-sections including measurement of perceived CSR, antecedents, outcomes and mediating mechanisms, boundary conditions in CSR-employee research, and theoretical approaches. The paper concludes with discussion part including new areas of investigation for future studies.

2. Methods: The Review Approach

Following prior works that systematize extensive literature (Piazza and Castellucci, 2014), The review is restricted in three different ways. First, I limit my search to articles published between 2000 and 2021. 2000 is chosen as the cut-off point because this is generally recognized as the year when perceived CSR from employee`s perspective gained initial attentions. Articles were selected through a keyword search (*CSR and employee* OR *corporate social responsibility and employee*) in the title (TI) and abstract (AB) fields of Business Source Complete database (n=2,849 in total) and the full text of Google Scholar. I used advanced search options, filtering only articles in peer-review journals in the academic journals, written in English in the time-frame selected.

Second, I then filtered the results for articles published in the selected list of Management Journals and Social responsibility and Sustainability journals, which resulted in 391 articles. Even though CSR perceptions of stakeholders are studies in different disciplines such as phycology, marketing or finance that also provides insights into the antecedents and outcomes of CSR evaluations from stakeholders` perspectives, I focused my efforts on management discipline, with a particular focus on CSR perceptions of evaluations of employees.

Third, I also eliminated the papers, which provide superficial empirical evidence, and the ones that measure firms` CSR objectively, rather than providing insights on the employees` perceptions subjectively. This process resulted in 117 papers with original empirical data that offer insights on antecedents and outcomes of CSR perceptions of employees, with mediating mechanisms and boundary conditions, as well as underpinning theoretical lenses. Table 1 provides descriptive of the reviewed articles. Of the 117 articles included in this review, 109 of them are quantitative studies, 8 of them are qualitative studies. Majority of the quantitative studies employed both surveys and regression analysis in examining relationship between variables, as well as experimental designs.

Regarding the national context of the studies, majority of the studies provide insights from South Asia (60) context including South Kore, China, India and Pakistan, and European context (22) including countries such as UK, Germany, Finland. This is followed by the number studies conducted in U.S. context (16), and cross comparative studies (12). Considered the journals in which these articles are published, two journals (Corporate Social Responsibility and Environment and Journal of Business Ethics) account for 37% of all articles. The most commonly employed theoretical perspective are social identity theory (46) and social exchange theory (27).

Table 1. Articles by Journal, Method, Geographic Focus and Theoretical Orientation

Journals	Record count
Corporate Social Responsibility and Environmental Management	22
Journal of Business Ethics	21
International Journal of Human Resource Management	8
Journal of Business Research	8
Management Decision	7
International Journal of Contemporary Hospitality Management	6
Business Ethics: A European Review	5
Sustainability	3
Others*	37
Qualitative vs. Quantitative	
Qualitative	8
Quantitative	109
Geographic focus	
South Asia	60
Europe	22
America	16
Africa	5
Australia	2
Cross comparative	12
Theoretical orientation	
Social identity	46
Social exchange	27
Signalling	7
Attributions	7
Stakeholder	6
Deontic justice	6
Identification	4
Social information	3
Institutional theory	3
Sum	117

*`Others` include journals such as Business and Society(2), The Service Industries Journal (2), Cornell Hospitality Quarterly (2), Career Development International (2), Pakistan Journal of Commerce and Social Sciences (2), Academy of Management, Journal of Management, Human Resource Management, Journal of Management Studies, Organisation, Business Ethics Quarterly, International Business Review, Socially Responsible organisation, Employee Relations: The International Journal, Group & Organization Management, Management Communication Quarterly, The Journal of Decision Makers, Asian Academy of Management, International Journal of Business Communication, Corporate Social Responsibility-Employee Advocacy, Corporate Reputation Review, Social Behaviour and Personality An International Journal, Global Business and Management Research: An International Journal, Business and Professional Communication Quarterly, Journal of Applied Psychology, Journal of Frontiers in Psychology, Journal of Organisational Behaviour, Australian Journal of Management, The International Journal of Organizational Innovation, Social Behaviour and Personality, Journal of Business Administration, Personnel Review.

3. Findings

Synthesizing the reviewed literature, I first focus on antecedents to CSR perception, dimensions of CSR, and then move on to discuss the employee and organizational outcomes, with crucial mediating mechanisms and contingency factors. I conclude with a novel research direction.

3.1. Perceived CSR construct from employees` perspective

Review of the papers reveals that there is no consensus on the measurement of perceived CSR. Considered CSR as an umbrella construct, some of the studies employ uni-dimensional CSR scale, elaborating the companies` holistic evaluation of the CSR efforts in terms of the community impact and environmental concerns (e.g. Brammer et al., 2015). These studies mainly rely on measurements developed by Berens et al. (2005), Linchtenstein et al. (2004) Panagopoulos, (2016) and Wagner et al. (2009). On the other hand, studies employing multi-dimensionality of the construct are likely to focus on stakeholder perspective (see scales developed by Turker et al. 2009 ; Maignan, 2001; Fatma et al. 2014), and evaluate employees` perception of the companies` responsibilities towards multiple stakeholders (e.g. Archimi et al., 2018; Bouraoui and Bensemmane, 2019; Cheema et al. 2019; De Roeck and Delobbe, 2012).

Recent studies unpack importance of multi-dimensionality of CSR scale, since different dimensions and antecedents of CSR might have different impact on employees` elaboration of CSR (e.g. Turker, 2009). Employees are likely to evaluate sincerity of CSR initiatives on the basis of companies` CSR efforts towards particular stakeholders including customers, employees, government, environment, NGO, etc. There is a distinction on internal and external CSR perceptions and subsequent outcomes (Farooq et al., 2017; Hu et al. 2020). For example, Farooq et al. (2017) show that as employees perceive that CSR initiatives are mainly aiming for internal stakeholders including employees, they are more likely to respect to the organization. On the other hand, employees are likely to associate CSR towards customers (external CSR) with organizational prestige.

Other division about perceived CSR is on the genuine (authentic) vs. instrumental evaluations of employees. Recent discussions on perceived CSR revolve around the authenticity of (genuinty) of the CSR projects (Alhouti et al., 2016; Joo et al. 2019; Sahin and Burnaz, 2020). Authenticity is defined as: *"the perception of a company's CSR actions as a genuine and true expression of the company's beliefs and behaviour towards society that extend beyond legal requirements" (*Alhouti et al., 2016: 1243). Considered the measurement of CSR authenticity perceptions of employees, recent attempts are drawing attention on the multi-dimensional nature of the authenticity evaluations (Joo et al. 2019). Pertinently, community orientation, reliability transparency (Joo et al. 2019), innovativeness of CSR projects, and employee involvement to these projects and initiatives (Sahin and Burnaz, 2020) are considered as vital dimensions that drive for perceptions by employees that a firm`s CSR efforts are genuine or not. These dimensions are closely pertinent to antecedents of perceived CSR, which will be detailed out in the next section.

3.2. Antecedents of Perceived CSR

My review of the perceived CSR research revealed three intertwined categories driving for perceived CSR. These are organizational characterizations supporting CSR, existence of CSR programs, in particularly CSR towards employees, and the characterizations of CSR projects. First, organizational cultural characteristic, CSR capability (Lee et al., 2013), ethical climate (Lin et al., 2022) and managerial attitudes towards CSR and leadership style (Lythreatis et al., 2021; Chaudhary, 2021; Vlachos et al., 2013) appear as crucial antecedents. For example, in their study cross-comparative study conducted in Arabic countries, Lythreatis et al. (2021) put forward antecedent role of servant leadership in employees` perception of CSR. Drawing on social information processing theory, they argue that employees obtain positive, trustworthy, reliable information and feelings from the servant leaders, and in turn develop positive internal CSR perceptions towards the company on the basis of the obtained information. On the other

hand, In their study conducted with 346 white-collar employees in Australian context, Boddy et al. (2010) reveal that existence of corporate psychopaths, who are known with dysfunctional personalities, at leadership positions negatively influence perceived CSR and employees` commitment. Because employees are likely to think that the company is not socially responsible towards stakeholders, in particularly, employees. It is perceived that contributions of employees are not regarded and rewarded.

Second, existence of CSR programs (Lin et al., 2022) including ethical programs (Valentine and Fleishman, 2008), and CSR towards employees (Mory et al., 2016; Shen and Zhang, 2019). Third, characterizations of CSR projects are regarded as crucial drivers of perceived CSR. As employees are convinced about the connectedness of CSR projects to their communities, which is pertinent to community orientation, they would be more concerned with these projects (Alhouti et al. 2016; Wagner, 2009; Turker, 2009). In particularly, localised CSR efforts are experienced as much more sincere by stakeholders (Beckman et al., 2009; Samuel et al. 2018). In their study conducted in Chile, Beckman et al. (2009) find that first condition in convincing employees in sincerity of the CSR programmes conducted by multinational firms was to addressing localised challenges, which was on betterment of employees` working condition. Similarly, putting forward importance of `situatedness approach` in positive perception of CSR projects, Samuel et al. (2018) documented in their case study on Levi`s `Go Forth Braddoch` CSR campaign, which was chosen as the most successful CSR campaign of the year, that customers perceive CSR initiative more genuine as they realise its impact on their own communities. CSR projects impacting on geographical and social context of the people and addressing localised social problems appeared as crucial factor advancing authenticity perceptions, since these are experienced as worthier and more tangible.

Perceived benevolence of CSR projects, which is related to the extent that the CSR projects are used as instrumental tools serving for companies` self- interest and driven by strategic purposes by companies (extrintic`,`self serving`/`strategic`), or as done with altruistic purposes, resolving local and global challenges (public serving`, `instrinct`/`value driven) (Ji and Jan 2019; Lee et al., 2013; Lee and Yoon, 2018; Yu et al., 2020) influence perceived CSR. Some of the studies provide evidence on the positive influence of the perceived instric CSR attributions on the eloboration of CSR as genuine or authentic (e.g. Chaudhary, 2019). For example, Chaudhary (2019) shows the moderated influence of atribution of extrinctic motives and documents that if employees believe in that the company is engaging with documnets that CSR only due to extrintic/strategic motivations, expecting for longer term outcomes, existence of authentic leadership influence employees` CSR perception at a lesser degree. However, CSR-strategy-driven motive and value-driven motive might be percived at the same time (Yu et al. 2020). Recent studies show that employees and customers do not judge companies that much in their CSR motives, which might be extrintic or instrintic in particular, in the developed world (e.g. Fatma and Khan, 2020; Yu et al. 2020). It is probably because people are aware of the fact that as companies become financially strong, they are more likley to contribute to the community in a better way.

Perceived congruence of core operations, values and beliefs of the company and CSR projects (Lee et al., 2013; Schaefer et al., 2019; Joo et al., 2019) is another dimension that influence positive CSR perceptions. It is probably because employees are more convinced with the CSR capabilities of the company. Companies` longer term commitment to and sustainability of the CSR projects (Alhouti et al. 2016; Yu et al. 2020, Liu and Jung, 2021) through involvement to all stages of the CSR projects (Joo et al. 2019), involvement of senior managers (Yu et al. 2020), and employees (Sahin and Burnaz, 2020) as well as allocation of higher CSR spending CSR authenticity perceptions (Tarabashkina et al. 2020; Yu et al. 2020).

Table 2: Antecedents of Perceived CSR

Antecedents	Example	Portrayal in the litarture
Organisational characteristic (leadership, culture, CSR capability)	Ethical climate	Lin et al. (2022)
	CSR capability	Lee et al. (2013)
	Corporate frugality	Vizcaino et al. (2021)
	Leadership (servant, authentic, charismatic)	Lythreatis et al. (2021), Chaudhary, (2021), Vlachos et al. (2013)
	Corporate psychopaths	Boddy et al. (2010)
Existence of CSR programmes	Adoption of CSR initiatives	Lin et al. (2022)
	Ethical programmes	Valentine and Fleishman (2008)
	SRHRM (or CSR towards employees)	Mory et al. (2016), Shen and Zhang (2019)
Characterisations of CSR projects and company`s attitude towards CSR	Community orientation (improving well-being of society, tailoring with needs of local context)	Alhouti et al. (2016), Wagner et al. (2009) Turker (2009)
	CSR motives (self vs. altruistic, internal vs. external legitimacy, strategic vs. value-driven) Ellen et al. 2006; Ji and Jan, 2019)	Ji and Jan (2019), Lee et al. (2013), Lee and Yoon (2018), Yu et al. (2020)
	Congruence with core operations, core values and beliefs of the company and CSR projects	Lee et al. (2013), Schaefer et al. (2019), Joo et al. (2019)
	Commitment to CSR projects (Perceived corporate CSR fit)	Alhouti et al. (2016), Yu et al. (2020), Liu and Jung (2021), van den Brink et al. (2006)

3.3. Outcomes and Mediating Mechanisms

Burgeoning numbers of empirical studies have documented attitudinal and behavioural employee outcomes of perceived CSR. Attitudinal outcomes are listed as organisational identification (e.g. De Roeck and Delobbe, 2012), affective commitment (e.g. Ahmad et al, 2020), employee engagement (e.g. Rupp et al., 2018), attachment (e.g. Lee and Yoon, 2018), job satisfaction (e.g. Story and Castanheira, 2019), among others (See Appendix 1, for full list of papers).

Organisational identification (OI) is one of the most demonstrated direct outcome of perceived CSR (Lythreatis et al., 2021; De Roeck and Delobbe, 2012; Edwards, 2016; Lee and Yoon, 2018; Su et al., 2019; Zhao et al., 2019; Boadi et al., 2020), and mediating mechanism between perceived CSR and attitudinal and behavioural outcomes such as affective commitment (Farooq et al., 2014; Hur et al., 2018; Islam et al., 2018; Kim et al., 2010; Kim et al., 2021), pro-environmental and societal behaviour (Tian and Robertson, 2019; Shah et al., 2021; De Roeck and Farooq, 2018), extra-role helping behaviour, organisational and task performance (Shen and Benson, 2016; Kim et al., 2018; He et al., 2019), turnover intention (Kim et al., 2021), intention to stay (Kim et al., 2020), employee work addiction (Brieger et al., 2020), satisfaction (Golob and Podnar, 2021) and organisational citizenship behaviour (Jamali et al., 2020; Cheema et al., 2019).

As evidenced in number of the studies, organisational identification is one of the core psychological mechanism unpacking main rationale that individuals relate and identify themselves with particular groups, which are self-categorisation and enhancing self-esteem (Tajfel and Turner, 1985). In their study conducted in controversial oil industry, De Roeck et al. (2012) elucidate that employees` self-categorisation process through which they affiliate themselves with organisations are likely to be strengthened through environmental CSR initiatives.

Some studies document that employees are likely to identify and affiliate themselves with socially responsible organisations, if they think that this responsibility adds additional prestige to the company in the eyes of external stakeholders and in turn, might result in their affective commitment (Kim et al., 2010) satisfaction Zhou et al. (2018) and citizenship behaviour (Bogan and Dedeoglu, 2020).

Another construct is trust that works as an underlying process through which perceived CSR influence organisational identification (De Roeck and Delobbe, 2012; Su et al., 2019), organisational citizenship behaviour (Dhiman and Sharma, 2021; Hansen et al., 2011), turnover intention (Hansen et al., 2011) and affective commitment (Farooq et al., 2014; Hur et al., 2018; Islam et al., 2018). As employees convinced with the benevolence and honesty of the companies` CSR initiatives, and trust companies` intentions, in particularly, in controversial industries (such as oil industry), this perceived organisational trust, rather than perceived external prestige becomes more crucial in employees` identification process and subsequent outcomes (De Roeck et al., 2012). Importantly, Farooq et al. (2017) find that drivers of organisational identification of employees vary on the basis of the dimensions of perceived CSR. More specifically, as employees perceive that the company is doing well towards employees through for example, employing training programmes, conducting fair treatment policies and etc. (perceived internal CSR), they are likely to approach the company with trust, and organisational trust works as mediating process through which perceived internal CSR influence organisational identification. On the other hand, as employees perceive that the company is socially responsible towards external stakeholders including environment, community or customers (Perceived external CSR), they might be proud of working in legitimate and highly prestigious company, and perceived external image might result in better identification (Farooq et al., 2017).

Affective commitment is the another mostly studied employee attitudinal outcome (e.g. Ahmad et al., 2020; Boddy et al., 2010, see Appendix 1 for the full list), which also work as a mediator mechanism in relationship between perceived CSR and turnover intention (Low et al. 2017). Importantly, perceived CSR influence employees` affective commitment through the numbers of the mechanisms. More specifically, it is well documented that employees` emotional commitment is driven to the extent that they are believed in sincerity of the company`s intentions towards stakeholders, but more importantly, employees are felling more committed because positive elaborations of CSR initiatives leads employees not only to feel that company cares about them (Ditlev and Sominsen, 2015), corporate culture is supportive (Wong and Gao , 2014), equality and justice is ensured (Lu et al., 2020; Moon et al., 2014), and but also trust to company (Farooq et al., 2014; Hur et al., 2018; Islam et al., 2018). In their study conducted with 512 employees from four Scandinavian countries, Ditlev and Sominsen (2015) elucidate that positive organisational support is underlying process through which CSR perceptions affect commitment. Importantly employees` commitment is not only related to how company cares for them, but employers` social responsibility towards external stakeholders (Ditlev and Sominsen, 2015), through mainly psychological mechanism of pride and prestige (Ditlev and Sominsen, 2015; Zhou et al., 2018; Kim et al., 2010). Zhou et al. (2018) illustrates how positive CSR perceptions of employees exponentially triggers the organisational pride an affective commitment, in their study conducted with managers and employees from diverse industries in Chinese context.

Reviewed articles also have examined the role of perceived CSR on employee engagement (Farrukh et al., 2020; Jiang and Luo, 2020; Lu et al., 2020; Saad et al., 2021; Smith and Langford, 2011; McNamara et al., 2017; Park et al., 2018; Rupp et al., 2018; Tong et al. 2019). Resembling the affective commitment construct, employee engagement is mainly pertinent to *"harnessing of organisation members' selves to their work roles; in engagement,*

people employ and express themselves physically, cognitively, and emotionally during role performances" (Kahn, 1990: 694). According to this definition, main difference from the affective commitment is that employees psychically appear at work place performing their tasks, with devotion.

There is set of contributions addressing the relationship between perceived CSR and intention to stay (Kim et al., 2020; Park et al., 2018; Vlachos et al., 2014) or turnover intentions (Hansen et al. 2011; Kim et al., 2021; Low et al., 2017). In their cross-comparative study of collectivist and individualist cultures, Vlachos et al. (2014) find that in a perceived CSR might be more influential on intention to stay in a more collectivist cultures. Organisational justice is another construct that is confirmed as important mechanism driven by perceived CSR and effect organisational identification (Kim et al., 2021), affective commitment (Lu et al., 2020; Moon et al., 2014) and engagement (Moon et al., 2014).

Considered the behavioural outcomes, recent work has examined the employees` positive elaboration of CSR initiatives are likely to result in better environmental/ societal behaviours (e.g. Afsar et al., 2018), creative behaviours (e.g. Abdelmotaleb et al., 2018), performance outcomes (e.g. He et al. 2019), employee cynism vs. advocacy (e.g. Archimi et al., 2018), among others. More specifically, one stream of CSR-employee studies focusing on environmental or societal outcomes explored employee outcomes including organisational citizenship behaviour (Ahmad et al., 2020; Bogan and Dedeoglu, 2020; Cheema et al., 2019; Gao and He, 2017; Hansen et al., 2011; Jamali et al., 2020; Khaskheli et al., 2020; Luu, 2017; Newman et al., 2015), pro-environmental behaviours (Afsar et al., 2018; Afsar and Umrani, 2019; Cheema et al., 2020; Tian and Robertson, 2019; Shah et al., 2021), green behaviours (Ahmed et al., 2020; De Roeck and Farooq, 2018), societal behaviours (De Roeck and Farooq, 2018) or helping behaviours (Shen and Benson, 2016; Raub and Blunschi, 2014; Farooq et al., 2017) of employees` positive or genuine elaboration of their companies` CSR initiatives.

Other stream of CSR-employee research are mainly informed by employees` performance outputs including task, job or role performance (He et al., 2019; Shen and Benson, 2016; Chen and Khuangga, 2021; Newman et al., 2015; Story and Neves, 2015), employee performance (Story and Castanheira, 2019; Boadi et al., 2020; Shin and Hur, 2020; Ali et al., 2020; Donia et al., 2019). Pertinent to performance outcomes, deep versus surface acting behaviour of employees also have been documented (Ji and Jan, 2019; Shin and Hur, 2020).

Less attention has been devoted to creativity behaviour outcomes of employees that might be triggered in socially responsible organisations. Insights about employee creativity and behaviours were provided by limited number of scholars (Abdelmotaleb et al. 2018; Brammer et al., 2015; Hur et al., 2018). Additionally, it is recognised that employees` perceived CSR is pertinent to proactive, promotive (Wang et al., 2020; Raub and Blunschi, 2014) and advocative behaviour (Lee, 2021).

3.4. Boundary Conditions

Reviewed articles document the numbers of contingency factors that temper or strengthen relationship between CSR and employee attitudes and behaviours. These contingencies might be classified under four groups: 1) contextual factors, 2) organisation-related factors, 3) demographic factors 4) employee related psychological factors.

First, cross-cultural studies depicted the role of national culture or policies as moderating variable (Vlachos et al., 2014; McMara et al., 2017; Mueller et al., 2012; Lu et al., 2020). Main argument of these studies is that collectivist communities are likely to be influenced from CSR initiatives that result in behaviour outcomes. For instance, in their study

employed in two diverge cultural context, Indian and Netherlands, Vlachos et al. (2014) reveal that in less individualistic cultures (Indian), perceived CSR has more significant impact on employees` intention to stay decisions. Similarly, in their cross-comparative research conducted in 11 countries, McMara et al. (2017) find that while CSR towards external stakeholders are closely associated with affective commitment in individualist cultures such as Anglo-Saxon countries, internal CSR is much more influential in affective commitment in Latin American countries, whereby characterised with collectivism. Pertinent to culture, scholars also draw attention on the cultural orientations of employees at micro-level (Hofman and Newman, 2014; Zhao et al., 2019). For instance, Zhao et al. (2019) employ their research in Chinese context with 308 employees and find that individuals with collectivist orientation are likely to be influenced by discretionary CSR initiatives, and negatively influenced by economic CSR.

Second, corporate entrepreneurship (Luu, 2017), corporate ability (Brammer et al., 2015), existence of supportive, authentic leadership (De Roeck and Farooq, 2018; Kim et al., 2018) or humble leadership (Wang et al., 2020) and organisational support (Tong et al., 2019), control mechanisms (output vs. process orientation) (Li et al., 2019). Importantly, Vlachos et al. (2014) also demonstrate the role job-related contingency, different facet of satisfaction, in relation to CSR and behavioural outcome. The authors argue not only that extrinsic satisfaction (satisfaction with pay), but intrinsic satisfaction (satisfaction with job) in their intention to stay at the company decisions.

Third, considered the demographic variables, age, education (Lythreatis et al. (2021) and gender (Peterson, 2004; Brammer et al., 2007 Ditlev-Somenson, 2015; Farrukh et al., 2020) appear as conditional factors in the aforementioned relations. The moderating role of gender in relationship between perceived CSR and outcomes is ambiguous. For example, while some of the studies confirm that female's affective commitment is higher when they perceive the companies` discretionary social responsibility efforts (Peterson, 2004; Brammer et al., 2007). However, in their study conducted in Scandinavian countries, Ditlev-Somenson (2015) do not find evidence on contingency role of gender in these relationships. In their study conducted with employees from diverse industries in Pakistan, Farrukh et al. (2020) demonstrate that females are much more influenced emotionally with their companies` CSR initiatives, which increase their engagement. Contextual conditions might be the one of the factors driving the role of the gender, which remains unclear in the literature.

Fourth, there is evidence on the contingency role of employee related psychological factors that would temper or strengthen CSR-employee attitudinal and behaviour output including identification, citizenship behaviour. These include, for example, employees' self-centred CSR attributions (De Roeck and Delobbe, 2012), their belief in the importance of justice (Chen and Khuangga, 2021; De Roeck et al. 2016), attachment avoidance; attachment; anxiety (Luu, 2017), empathy (Tian and Robertson, 2019), and meaningfulness (Glawas and Kelley, 2014; Lythreatis et al., 2021).

3.5. Theoretical Approaches

A great number of theoretical approaches is employed in a better explanation of psychological micro-foundations of CSR (see Rupp and Mallory 2015 for a review). The most frequently used theoretical approaches are social identity theory (SIT) (Tajfel and Turner, 1985), social exchange theory (Blau, 1964), signalling theory (Connelly et al., 2011), attribution theory (Kelley, 1973), Stakeholder theory (Clarkson, 1995), deontic justice theory (Folger, 2001), organisational identification theory (Elsbach 1999), social information processing theory (Salancik and Pfeffer, 1978), institutional theory (DiMaggio and Powell, 1991) (See Table 3 for the full list of pertinent references).

SIT is mainly employed in unpacking relationship between perceived CSR and organisational identification (Lythreatis et al., 2021). SIT argues that "individual's self-concept which derives from his/her knowledge of his/her membership of a social group (or groups) together with *the value and emotional significance attached to that membership"* (Tajfel and Turner, 1985: 63). The main underlying rationale is that as employees realise that they have been working in a socially responsible company in which social and ethical standards are applied towards stakeholders, they might be more attached and loyal to the company.

Current studies extensively rely on social identity and social exchange theories in explaining the relationship between perceived CSR and organisational identification, trust or affective commitment (e.g. Bouraoui and Bensemmane, 2019). Main rationale of social exchange theory is on reciprocity of benefit sought from other parts in order to give back (Blau, 1964). Examination of how employees are willing to give more, and feeling more attached to the organisations that they perceive more socially responsible, is the concern of the studies, which employed this theory. Studies draw on this theory have paid particular attention on the employee outcomes such as work addiction (Brieger, 2020), organisational citizenship behaviour (Cheema et al., 2019), trust (Dhiman and Sharma, 2021), individual performance (Donia et al. 2019).

Signalling theory provide insights on how individuals` decisions are driven by the certain information or symbols sent by the other parts (Spence, 1973; Cornelly et al., 2011). For instance, Jamali et al. (2020) draw on signalling theory in explanation of how companies` obtaining excellence certifications, such as SA8000, was a crucial signal towards prospective employees that the company is achieving social responsibilities. Overall, as depicted in Table 3, majority of the studies on CSR perceptions are framed by aforementioned theories, providing in-depth explanations on underlying mechanisms of employees` feelings and attachments to socially responsible companies, yet remaining micro-macro linkages and macro level influences of CSR perceptions of employees unclear.

Tablo 3. Theoretical Approaches Used to Explain CSR Perceptions and Employee Outcomes

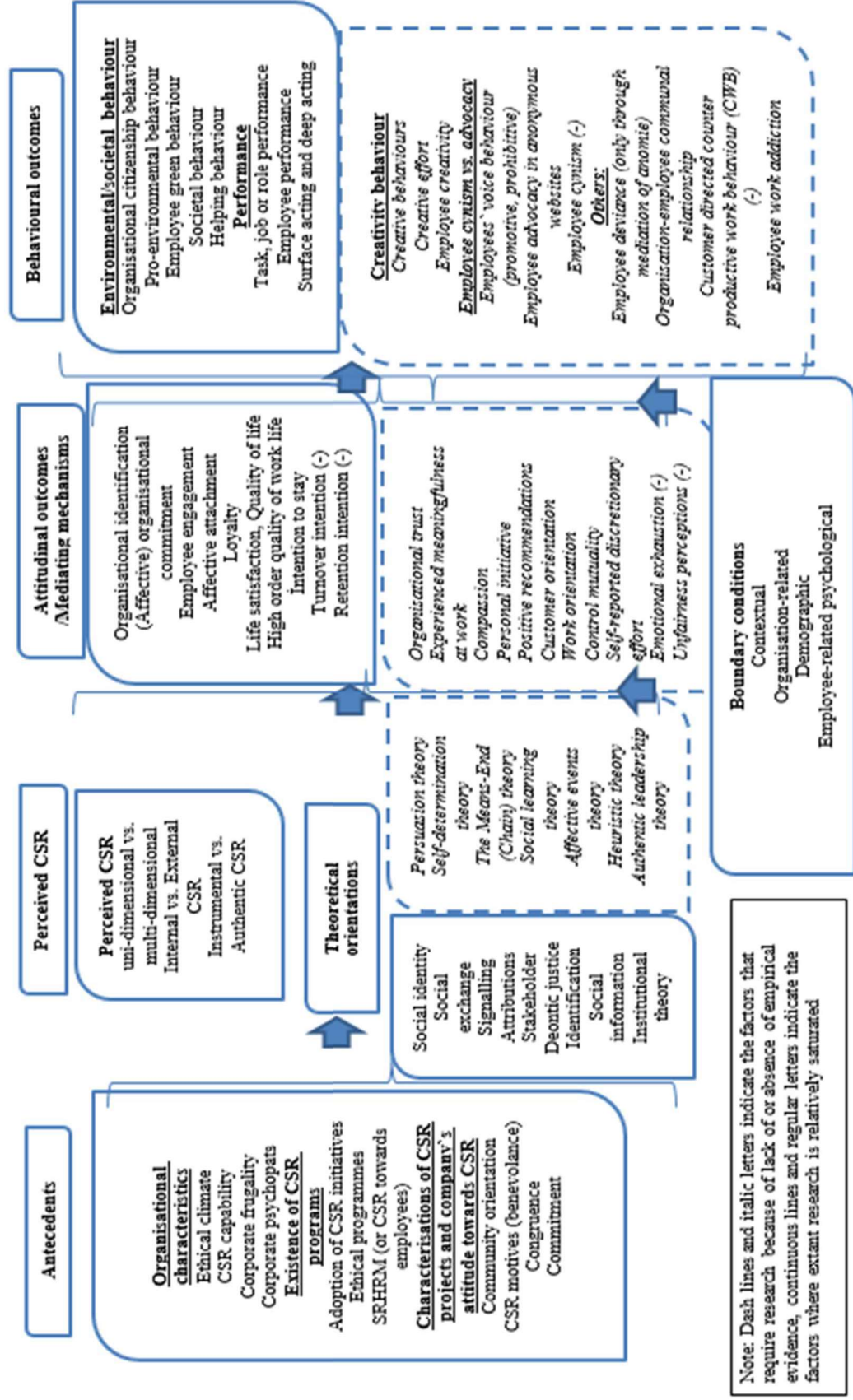| Theoretical Orientation	Explanations	Portrayal in the literature
Social identity theory (Tajfel and Turner, 1985)	Social identity of individuals is closely pertinent to their memberships to specific groups.	Lythreatis et al. (2021); Afsar et al.,(2018), Ali and Jung (2016); Bogan and Dedeoglu, (2020), Bouraoui and Bensemmane, (2019), Brammer et al., (2007), Brieger et al. (2020), Chaudhary, (2021), Cheema et al. (2019), Cheema et al. (2019b), Choi et al. (2018), De Roeck et al. (2016), Dhiman and Sharma, (2021), Donia et al. (2019), Edwards (2016), Farooq et al. 2014, Farooq et al. (2017), He et al. (2019), Hofman and Newman (2014), Hur et al. (2020), Hur et al. (2018), Islam et al. (2018), John et al. (2017), Khaskheli et al. (2020), Kim et al. (2010), Kim et al. (2018), Kim et al. (2020), Kim et al. (2021), Lee et al. (2013), Lee and Chen (2018), Lu et al. (2020), McNamara et al. (2017), Moon et al. (2014), Mueller et al., (2012), (Newman et al. 2015), Panagopoulos et al. (2016), Shah et al. (2021), Shen and Benson (2016), Smith and Langford (2011), Story and Castanheira (2019), Su et al. (2019), Tian and Robertson (2019), Virador and Chen (2021), Vlachos et al. (2014), Wong and Gao (2014), Zhao et al. (2019)
Social exchange theory (Blau, 1964)	Reciprocity of benefit sought from other parts in order to give back more to the company.	Afsar et al., (2018); Ahmed et al., (2020); Ali and Jung, (2016); Archimi et al., 2018, Bogan and Dedeoglu, (2020), Bouraoui and Bensemmane, (2019), Brieger et al. (2020), Cheema et al. (2019), Dhiman and Sharma, (2021), Donia et al. (2019), Edwards (2016), Farooq et al. (2014), Kim et al. (2020), Kim et al. (2021), Lee (2021), Li et al. (2019), Low et al. (2017), Lu et al. (2020), Mory et al. (2016), Park et al. (2018), Shah et al. (2021), Shen and Benson (2016), Story and Neves (2015), Story and Castanheira (2019), Tong et al. (2019), Virador and Chen (2021)
Signalling theory (Spence, 1973; Cornelly et al. 2011),	Pertinent to individuals' decisions are driven by the certain information or symbols sent by the other parts	Dhiman and Sharma, (2021), Donia et al. (2019), Glawas and Kelley (2014), Jamali et al. (2020), McNamara et al. (2017), Smith and Langford (2011)
Attribution theory (Kelley, 1973)	Provides insights on the individuals' attempt to explain the causes of behaviours and events	Chaudhary, (2021), Lin et al. (2022), Schaefer et al. (2019), Shen and Zhang (2019), Story and Neves (2015), Vlachos et al. (2013)
Stakeholder theory (Clarkson, 1995)	Responsibilities of companies' towards stakheolders	Ji and Jan (2019), Kowalczyk and Kucharska (2020), Low et al. (2017), Shah et al. (2021), Shen and Zhang (2019), Turker (2009)
Deontic justice theory (Folger, 2001)	Pertinent to the cues provided by organisation about the fair treatment or justice	Lythreatis et al. (2021), Bouraoui and Bensemmane (2019), Chen and Khuangga, (2021), Hansen et al. (2011), Story and Neves (2015), Vlachos et al. (2014)
Organisational identification theory (Elsbach, 1999)	Pertinent to perceived fit (e.g. cultural) with organisation and individual.	De Roeck and Delobbe, 2012, De Roeck and Farooq, 2018, Donia et al. (2019), Glawas and Kelley (2014)
Social information processing theory (Salancik and Pfeffer, 1978)	Perceptions are developed to the extent that information is obtained from the environment.	Lythreatis et al. (2021), Chaudhary, (2021), Gao and He, 2017
Institutional theory (DiMaggio and Powell, 1991)	Regulative, normative and cognitive pillars of the instituons leads for variations in pratcie adoption and perception	Lythreatis et al. (2021), Kim et al. (2018), Lee and Yoon (2018)

4. Discussion and Conclusion

I present the results of my review in Figure 1, which integrates antecedents, theoretical approaches, outcomes of perceived CSR, with mediating and moderating mechanisms, and delineates the areas requiring future research. Pertinently, I pose several questions, and potential research areas, which would contribute to this integrated and comprehensive picture of CSR-employee research. First, researches looking at the role of contextual differences as contingencies in micro-level studies of CSR is rare. Explication of national context differences as contingency factors are cardinal to better understand the conditions under which perceived CSR result in better outcomes. In other words, considered the multi-dimensionalty of CSR, there is a need for more cross-national CSR research unpacking micro dimensions of this phenomena that would interlink macro-meso-micro dimensions. Pertinently, majority of studies were conducted in South Asian context. It remains unclear how and under which conditions perceived CSR is shaped by broader-level conditions such as national policies or culture, and in turn, influence employee level outcomes. I encourage future work on the cross-comparative research, with a particular focus on broader-level contingency factors.

Importantly, employees` perceptions of CSR programs is approached from the particular theoretical lenses from psychology such as social identity theory or social exchange, limiting insights on how theories from diverse disciplines, which might help us to frame micro-foundations of CSR research. Borrowing theories from sociology, theories of behaviour or social networking might also help us to gain deep insights on macro-micro CSR research. Additionally, proactive behaviours of employees paving way for the bottom-up changes in organisations have received less attention. How employees are motivated in engaging proactive behaviours in influencing CSR policies? What are the mechanisms that lead employees to show agency in leading CSR policies? What are the organisational conditions creating rom for employee advocacy? How institutional logics of employees drive how they perceive CSR? or drawing on paradoxical theory, how paradoxical approach help employees or leaders in resolving CSR tensions? More research is required on these questions.

Furthermore, majority of the studies documented organisational support or attitude towards CSR projects or characterisations of CSR projects as antecedents of perceived CSR. Further investigation is required on the individual level antecedents of perceived CSR. To our knowledge, one study showed the existence of corporate psychopats, might negatively influence CSR elaborations There is a need of more studies unpacking individual level differences, which might be education level, personality characteristics, gender or employee-related psychological factors such as their emotions including anxiety or meaningfulness or compassion, in perceived CSR. Moreover, CSR-employee research field is mainly dominated by quantitative studies testing dominant theoretical explanations including social identity and social exchange identity. However, qualitative studies would help us not only in gaining insights about antecedents, outcomes and explanatory mechanisms of perceived CSR, which might differ in different cultural contexts, but also developing new theoretical explanations

Figure 1. Integrated Framework on Perceived CSR

Antecedents

Organisational characteristics
Ethical climate
CSR capability
Corporate frugality
Corporate psychopats
Existence of CSR programs
Adoption of CSR initiatives
Ethical programmes
SRHRM (or CSR towards employees)
Characterisations of CSR projects and company's attitude towards CSR
Community orientation
CSR motives (benevolance)
Congruence
Commitment

Perceived CSR

Perceived CSR
uni-dimensional vs. multi-dimensional
Internal vs. External CSR
Instrumental vs. Authentic CSR

Theoretical orientations

Social identity
Social exchange
Signalling
Attributions
Stakeholder
Deontic justice
Identification
Social information
Institutional theory

Persuasion theory
Self-determination theory
The Means-End (Chain) theory
Social learning theory
Affective events theory
Heuristic theory
Authentic leadership theory

Attitudinal outcomes Mediating mechanisms

Organisational identification
(Affective) organisational commitment
Employee engagement
Affective attachment
Loyalty
Life satisfaction, Quality of life
High order quality of work life
Intention to stay
Turnover intention (-)
Retention intention (-)

Organisational trust
Experienced meaningfulness at work
Compassion
Personal initiative
Positive recommendations
Customer orientation
Work orientation
Control mutuality
Self-reported discretionary effort
Emotional exhaustion (-)
Unfairness perceptions (-)

Behavioural outcomes

Environmental/societal behaviour
Organisational citizenship behaviour
Pro-environmental behaviour
Employee green behaviour
Societal behaviour
Helping behaviour
Performance
Task, job or role performance
Employee performance
Surface acting and deep acting

Creativity behaviour
Creative behaviours
Creative effort
Employee creativity
Employee cynism vs. advocacy
Employees' voice behaviour (promotive, prohibitive)
Employees advocacy in anonymous websites
Employee cynism (-)
Others:
Employee deviance (only through mediation of anomie)
Organisation-employee communal relationship
Customer directed counter productive work behaviour (CWB) (-)
Employee work addiction

Boundary conditions
Contextual
Organisation-related
Demographic
Employee-related psychological

Note: Dash lines and italic letters indicate the factors that require research because of lack of or absence of empirical evidence, continuous lines and regular letters indicate the factors where extant research is relatively saturated

Appendix 1. Most Studied Employee Attitudinal and Behavioural Outcomes in the Reviewed Articles

Employee attitude	Portrayal in the literature	Employee behavioural outcomes	Portrayal in the literature
(Affective) organisational commitment	Ahmad et al, (2020); Boddy et al., (2010), Bouraoui and Bensemmane, (2019), De Roeck et al. (2016), Dhanesh, (2014), Ditlev-Sominsen (2015), Dung, (2020), Hofman and Newman (2014), Hur et al. (2018), Islam et al. (2018), Kim et al. (2010), Farooq et al. (2014), Kim et al. (2021), Lin et al. (2022), Lu et al. (2020), McNamara et al. (2017), Mory et al. (2016), Mueller et al., (2012), Panagopoulos et al. (2016), Rodrigo et al. (2019), Shen and Zu (2011), Wong and Gao (2014), Zhou et al. (2018)	**Environmental/societal behaviour** — Organisational citizenship behaviour	Ahmad et al., (2020), Bogan and Dedeoglu, (2020), Cheema et al. (2019 a), Gao and He, (2017), Hansen et al. (2011), Jamali et al. (2020), Khaskheli et al. (2020), Luu (2017), Newman et al. (2015)
		Pro-environmental behaviour	Afsar et al. (2018; Afsar and Umrani, (2019), Cheema et al. (2019b), Tian and Robertson (2019), Shah et al. (2021)
		Employee green behaviour	Ahmed et al. (2020), De Roeck and Farooq, (2018)
		Societal behaviour	De Roeck and Farooq, 2018
		Helping behaviour	Shen and Benson (2016); Raub and Blunschi (2014), Farooq et al. 2017
Organisational identification	Lythreatis et al. (2021) De Roeck and Delobbe, (2012), Edwards (2016), Lee and Yoon (2018), Su et al. (2019), Zhao et al. (2019), Boadi et al. (2020)	**Creative behaviour** — Creative behaviours	Abdelmotaleb et al. 2018
Employee engagement	Farrukh et al., (2020), Jiang and Luo (2020), Lu et al. (2020), Saad et al. (2021), Smith and Langford (2011) McNamara et al. (2017), Park et al. (2018), Rupp et al. (2018), Tong et al. (2019)	Creative effort	Brammer et al., (2015)
Affective attachment	Fryzel and Seppala (2016), Lee and Yoon (2018)	Employee creativity	Hur et al. (2018 b)
Loyalty	Farooq et al. 2017 Zhu et al. (2014)	**Performance** — Task, job or role performance	He et al. (2019), Shen and Benson (2016), Chen and Khuangga (2021), Newman et al. (2015), Story and Neves (2015)
Life satisfaction, Quality of life	Golob and Podnar, 2021, Kim et al. 2018 a	Employee performance	Story and Castanheira (2019), Boadi et al., (2020), Shin and Hur (2020), Ali et al. (2020), Donia et al. (2019)
High order quality of work life	Kim et al. (2020) Singhapakdi et al. 2015	Surface acting and deep acting	Ji and Jan (2019), Shin and Hur, 2020
Intention to stay	Kim et al. (2020), Park et al. (2018), Vlachos et al. (2014)	**Employee cynism vs. advocacy** — Employees' voice behaviour (promotive, prohibitive)	Wang et al., 2020 Raub and Blunschi (2014)
Turnover intention (-)	Hansen et al. (2011), Kim et al. (2021), Low et al. (2017)	Employee advocacy in anonymous websites	Lee (2021)
		Employee cynism (-)	Archimi et al. (2018), Sheel and Vohra (2016)

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