# Authentic CSR matters: An empirical study on the outcomes of employees' perception of CSR authenticity

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**ABSTRACT**

**Purpose:**

Organizations implement corporate social responsibility (CSR) to act, or present themselves as, sustainable. Yet, CSR efforts by organizations can be negatively received by stakeholders. The increased skepticism by stakeholders towards organizations' CSR programs has led to a growing interest in the influence of CSR authenticity. The purpose of this study is to provide valuable insights into the complex role CSR authenticity plays in stimulating desirable employee attitudes and behaviors.

**Design/methodology/approach:**

A sample of 482 employees working in the Belgian banking sector allowed us to test our theoretical model using structural equation modeling (SEM).

**Findings:**

Empirical findings demonstrate that CSR authenticity indeed positively relates to organizational citizenship behavior. Extending this notion, we find evidence for organizational identification to mediate the relationship between CSR authenticity and organizational citizenship behavior. Additionally, this study highlights organizational justice to mediate the relationship between CSR authenticity and organizational identification. Finally, the importance of ethical leadership is underlined as a boundary condition to the relationship between CSR authenticity and organizational citizenship behavior.

**Originality:**

This study distinguishes itself from existing research by examining the role authentic CSR plays in fostering employee attitudes and behaviors, contrary to the larger body of research examining evaluations of CSR and authentic CSR from a consumer perspective. We provide organizations

with insights into how employees react to authentic CSR. Furthermore, this study provides evidence for interlinkage between leadership, CSR, and beneficial outcomes such as OCB, through the integration of ethical leadership behaviors.

**KEYWORDS**

Corporate social responsibility, CSR authenticity, OCB, organizational identification, organizational justice, ethical leadership

**STATEMENTS AND DECLARATIONS**

The authors have no competing interests to declare that are relevant to the content of this article.

# 1. INTRODUCTION

The benefits of corporate social responsibility (CSR), as well as social and institutional pressures, have led more and more organizations to seek to be socially responsible (Aguinis & Glavas, 2012). Organizations launch CSR programs with the intention that these will be well received by stakeholders (Schaefer, Terlutter, & Diehl, 2019). However, existing research indicates that CSR efforts by organizations can also be negatively received by stakeholders (McShane & Cunningham, 2012; Schaefer et al., 2019). Stakeholders may perceive CSR initiatives as a way to conceal organizations' social or environmental damage (Connors, Anderson-MacDonald, & Thomson, 2017; De Vries, Terwel, Ellemers, & Daamen, 2015). Increasingly, research indicates that to prevent negative reactions, CSR engagements should be genuine and consistent with the organization's core value (e.g. Alhouti, Johnson, & Holloway, 2016), a concept referred to as CSR authenticity (Beckman, Colwell, & Cunningham, 2009; McShane & Cunningham, 2012).

To date, the concept of CSR authenticity has mainly been studied from a consumer perspective (Alhouti et al., 2016). Recently, researchers started studying employees' evaluation of their organization's CSR engagement (McShane & Cunningham, 2012; Schaefer et al., 2019).Yet, the evaluation by employees remains underexplored (Schaefer et al., 2019). This is surprising as (1) employees likely make accurate reviews about the authenticity of their employer's CSR, while (2) these reviews may have a considerable impact on the attitude and behavior of the employees as well as external stakeholders.

Indeed, of all stakeholders, employees are most likely to have information regarding the organization they work for, which can help them make more accurate reviews about the authenticity of their employer's CSR commitment (Rupp, Ganapathi, Aguilera, & Williams, 2006). Employees are also more capable to evaluate business initiatives against the background of the organization's history and culture, which allows them to rely on different cues than

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external stakeholders when evaluating the authenticity of their organization's CSR program (McShane & Cunningham, 2012). By consequence, employees can better verify whether the CSR commitments are genuine and consistent with the organization's core values (Schaefer et al., 2019). Not only is it important to study the way employees evaluate their organization's CSR program, their reaction is also critical, as employees represent the organization and serve as ambassadors for the organization's CSR program (Lee & Tao, 2020).

In addition, the so-called micro-level research on CSR demonstrates that organizational attention for CSR may positively impact the attitude and behavior of employees, leading to improved business performance. Micro-level research on CSR indicated increased identification with the organization (Afsar, Cheema, & Javed, 2018), higher employee attachment (Chaudhary, 2017), and higher job satisfaction (Glavas & Kelley, 2014). Existing research, however, mainly focuses on employees' evaluation of the degree of the organizational attention for CSR program, while the perceptions of the sincerity behind the program and its conformity with the organization's values have received less attention. This is surprising, as previous research demonstrates the impact employee evaluation of CSR authenticity has (Donia, Ronen, Sirsly, & Bonaccio, 2019). Consequently, this paper empirically tests the outcomes of employees' evaluation of their organization's CSR authenticity. In doing so, this study responds to recent calls for improved research approaches that shed light on how employees respond to CSR programs (McShane & Cunningham, 2015; Rupp & Mallory, 2015; Schaefer et al., 2019).

The developed theoretical model is tested on data from 482 employees working in the Belgian banking sector, using Structural Equation Modeling (SEM). Specifically, this study examines the impact of CSR authenticity on organizational citizenship behavior (Organ, 1988), hereafter OCB. Organ (1988: 4) defines OCB as "individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and in the aggregate promotes the

efficient and effective functioning of the organization". Studies show that OCB can lead to increased productivity, efficiency, and profitability (Podsakoff, MacKenzie, & Podsakoff, 2012). Researchers also argue that fostering OCB within organizations should be a primary focus for organizational success, especially for accomplishing its sustainability goals (Lee & Ha-Brookshire, 2018).

Consequently, we unravel possible mechanisms through which CSR authenticity affects OCB. In particular, we study how CSR authenticity indirectly impacts OCB, by positively influencing employees' organizational identification. Additionally, we study the role of organizational justice in the relationship between CSR authenticity and organizational identification. This is because we argue that CSR authenticity can act as an indicator to employees used to assess an organization's sincerity (McShane & Cunningham, 2012). Finally, we argue that CSR authenticity is particularly effective in fostering OCB when employees perceive their direct leaders to have high levels of ethical leadership. The latter is explained because the values that the organization wishes to display through its CSR program are consistent with the values and behavior propagated by the direct leader.

Financial institutions', including banks, contribution to sustainable development is of great importance, taking into account their vital role in funding economic and development activities (Scholtens, 2009). Yet, despite the emerging focus on CSR (Macve & Chen, 2010), several studies point to the risk of CSR inauthenticity in the banking sector (Khan, Bose, Mollik, & Harun, 2020; Zharfpeykan, 2021). This makes it an interesting sector to study. Therefore, in aiming for the research objectives, data were collected from the Belgian banking sector.

The conceptual framework we present is summarized in figure 1.

<INSERT FIGURE 1 ABOUT HERE>

## 2. THEORETICAL BACKGROUND AND HYPOTHESES DEVELOPMENT

### 2.1. Theoretical background

CSR has been defined as "the context-specific actions and policies of an organization aimed at improving the wellbeing of stakeholders by accounting for the triple baseline of economic, social, and environmental performance" (El Akremi, Gond, Swaen, De Roeck, & Igalens, 2018: 225). These actions and policies are aimed both at audiences external to the organization as well as at internal audiences (Hawn & Ioannou, 2016). Under diverse market factors such as strong competition, enhanced media coverage, and rising stakeholder (e.g. consumer and employee) expectations, CSR has become common practice (Bian, Liao, Wang, & Tao, 2021). Notwithstanding the increased focus on CSR as the primary means for organizations to answer stakeholder concerns, CSR efforts have received much skepticism (Connors et al., 2017). In recent years, various terms have emerged to describe malpractice regarding CSR. For example, the practice of falsely presenting oneself as environmentally friendly and conscious is called greenwashing (De Vries et al., 2015).

A growing body of research is focusing on antecedents and outcomes of CSR (Chaudhary, 2021; El Akremi et al., 2018; Gao & He, 2017; Gond, El Akremi, Swaen, & Babu, 2017). Authenticity is identified as an important factor in the overall success of CSR programs (Beckman et al., 2009). CSR authenticity is defined as "the perception of a company's CSR actions as a genuine and true expression of the company's beliefs and behavior toward society that extend beyond legal requirements" (Alhouti et al., 2016: 1243). Besides CSR authenticity, related concepts are used within research to describe stakeholder CSR-induced attributions, such as "intrinsic/extrinsic attributions" (Vlachos, Panagopoulos, & Rapp, 2013) or "substantive/symbolic CSR" (Donia et al., 2019).

## 2.2. CSR authenticity and OCB

According to the CSR need based framework (Vlachos, Panagopoulos, Bachrach, & Morgeson, 2017), CSR authenticity has the potential to address employees' psychological needs . The CSR need based framework stems from organizational justice literature. More specifically, the CSR need based framework is an application of the multiple needs model (Cropanzano, Rupp, Mohler, & Schminke, 2001) to CSR (Rupp et al., 2006). The psychological, or multiple, needs referred to in the framework are the need for control, a sense of belonging, and morality (Rupp et al., 2006; Vlachos et al., 2017). Being in control matters to individuals, since having control over situations may help maximize beneficial outcomes, such as self-efficacy and performance (Leotti, Iyengar, & Ochsner, 2010). Through seamless fair processes, employees can more accurately predict the actions of an organization, giving them a sense of control (Rupp et al., 2006). When employees perceive their organization's CSR actions to be authentic, it caters to employees that their organization sincerely cares about them and may therefore be able to meet their interests, meeting their need for control. A sense of belonging relates to employees' need to identify themselves with a group through membership, which may enhance their self-image and pride and differentiates them from others (Albert, Ashforth, & Dutton, 2000). We further argue that CSR practices often concern fostering positive social relationships between organizations and communities. To assess the extent to which their organization values such relationships, employees will turn to CSR authenticity. Working for an organization that is just in its interactions with society satisfies individuals' meaningful existence. The need for morality is directed towards others and is therefore closely related to the deontic need (Becker, Massaro, & Cropanzano, 2017). Employees who experience others (e.g. their colleagues, clients, etc.) being treated unfairly may perceive this as disturbing, which can result in negative behavior and attitudes towards the organization (Cropanzano, Massaro, & Becker, 2017). We argue that

the aforementioned psychological needs are addressed when employees perceive their organization's CSR programs as authentic.

Consequently, building on social exchange theory (Blau, 1964), we argue that higher levels of CSR authenticity are related to increased OCB. Social exchange theory "merges economics, psychology, and sociology to propose that individuals engage in different types of interactions on the basis of their assessments of potential risk and gain" (Rupp & Mallory, 2015: 222). Thus, having perceived the reciprocal benefit of dealing with another party as high, one generates positive feelings towards that party, resulting in a sense of trust, commitment, and reciprocity. Following social exchange theory (Blau, 1964), we argue that employees may feel the need to give something back to their organization in exchange for addressing their psychological needs. Since OCB is driven by a social exchange mechanism (Chun, Shin, Choi, & Kim, 2013), we suggest that employees will feel compelled to reciprocate by displaying OCB.

Based on these arguments, we hypothesize the following:

**H1:** CSR authenticity is positively related to OCB.

## 2.3. Organizational identification mediates the relation between CSR authenticity and OCB

Organizational identification refers to a ''perception of oneness with or belongingness to an organization, where the individual defines him or herself in terms of the organization(s) in which he or she is a member'' (Mael & Ashforth, 1992: 104). Organizational identification is a critical concept in organizational studies explaining why employees act in the organization's best interests (Albert et al., 2000). According to social identity theory (Hogg & Abrams, 1988), employees tend to identify themselves with organizations that can reinforce their self-esteem and enhance their self-image . Employees first start with the categorization process by exploring the similarities and differences of their identity and the organization's identity, then embrace

the norms and values of the organization that they classify themselves as belonging to (Tajfel, 1979).

By empowering external judgment of organizations' attractiveness and status, authentic CSR contributes to employees' willingness to identify themselves with the organization (Cheema, Afsar, & Javed, 2020). Moreover, when employees perceive the organization as sincere in its social responsibility, employees may experience a sense of pride in being a part of it, in turn improving their self-image (Chen & Khuangga, 2020). Specifically, CSR authenticity is an informational cue for positively evaluating the organization's reputation, which increases the level of employees' attachment to the organizational glory (De Roeck, El Akremi, & Swaen, 2016) because people wish to work for organizations that care about the well-being of society (Rupp & Mallory, 2015). Consequently, Luu (2017) states that employees tend to strongly identify themselves with an organization that contributes to social and environmental needs because they can explore their meaning through those activities.

The feeling of oneness with the organization should induce employees to internalize their organizations' values, beliefs, and goals as their own and promotes their self-concept. Therefore they might act on behalf of the organization as their sense of self (Albert et al., 2000). Combining notions of social identity theory (Hogg & Abrams, 1988) and social exchange theory (Blau, 1964), employees who strongly identify themselves with the organization would want to give back to the organization by developing behaviors that could benefit the organization and reinforce its goals as a normative response. Employees not only attempt to carry out given tasks but also engage in extra-role behaviors, improving the existing system, in which employees prefer to be a "good citizen" contributing to organizational success (Zhao, Peng, & Chen, 2014).

Existing empirical studies state the positive impact of organizational identification on OCB. For example, Van Dick et al. (2006) demonstrate that there is a significant relationship between organizational identification and OCB across several industries (e.g. banking, education, hospital, etc.), and profit and non-profit organizations. Moreover, employees who connect closely with their organization may have motivation by group interest when dealing with difficulties at work (Zhao et al., 2014).

From the above reasoning we hypothesize the following:

**H2:** Organizational identification mediates the relationship between CSR authenticity and OCB. Especially, CSR authenticity positively relates to organizational identification (H2a), which in turn positively relates to OCB (H2b).

## 2.4. Organizational justice mediates the relationship between CSR authenticity and organizational identification

Organizational justice refers to employees' perceptions of the degree of justice with which their organization treats them (Ambrose & Schminke, 2009). A high level of organizational justice can lead to an increase in positive work attitudes and behaviors, such as job satisfaction and organizational identification (Chen & Khuangga, 2020). On the contrary, lack of a fair working environment can have detrimental effects on employee attitudes and behavior, examples of which include absenteeism and staff turnover (Colquitt, Conlon, Wesson, Porter, & Ng, 2001). CSR authenticity is valuable to employees because it is an indicator used to assess an organization's honesty, as authentic CSR strives to integrate the interests of stakeholders openly into the strategy and activities of the organization (Alhouti et al., 2016). Assessments of the sincerity of the CSR actions allow for even more accurate employee justice judgments (McShane & Cunningham, 2012).

Fairness theory (Colquitt et al., 2001; Cropanzano et al., 2001) posits that employees' attitudes are likely to be influenced by how employees perceive the actions of their employer organization as fair. Following this theory, employees' perceptions of organizational justice are affected by egocentric or other-centric factors (Vlachos, Panagopoulos, & Rapp, 2014). How external stakeholders are treated by the organization may indicate how the organization will treat internal stakeholders (Chen & Khuangga, 2020). Thus, by evaluating the authenticity of their organization's CSR program, employees might also evaluate self-directed justice (McShane & Cunningham, 2015). This implies that employees' reaction to a fair and honest action can be positive, regardless of whether they are the subject of this action. It is therefore plausible to argue that the intention behind CSR programs influences employees' perception of the overall fairness of the organization (Vlachos et al., 2014).

Perceptions of organizational justice influence employees' attitudes because justice-based evaluations provide employees with relevant information about the quality of their relationship with the organization (Olkkonen & Lipponen, 2006). Organizational justice conveys to individuals to be respected members of their group and to be proud of their group membership. These feelings of respect and pride should lead to enhanced identification with the organization (Olkkonen & Lipponen, 2006), leading to the following hypothesis:

> **H3:** Organizational justice mediates the relationship between CSR authenticity and organizational identification. Especially, CSR authenticity positively relates to organizational justice (H3a), which in turn positively relates to organizational identification (H3b).

## 2.5. The moderating effect of ethical leadership on the relationship between CSR authenticity and OCB

Additionally, the conditional impact of ethical leadership is studied, where ethical leadership is defined as "the demonstration of normatively appropriate conduct through personal actions and

interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making" (Brown, Treviño, & Harrison, 2005: 120). Moreover, by emphasizing ethical decision-making and strengthening stakeholder relations, ethical leadership can protect an organization's reputation and credibility (Zhu, Sun, & Leung, 2014).

Building on cue-consistency theory (Slovic, 1966), we argue that perceived ethical leadership moderates the direct relationship between CSR and OCB. Cue consistency theory (Slovic, 1966) accounts for the attitudes and behavior of individuals based on the consistency of the cues of information they receive about a social actor or entity. When signals provide supportive information and complement each other, individuals' attitudes and behavior are reinforced. However, when individuals are confronted with inconsistent information, they tend to fixate on the rather negative information, which causes negative reactions to the cues they received (Slovic, 1966). Elaborating on cue consistency theory, we propose that cues stemming from employees' assessment of ethical leadership can moderate how CSR authenticity affects OCB (De Roeck & Farooq, 2018). In particular, we expect that if employees perceive their direct leader as ethical, the positive relationship between authentic CSR and OCB is strengthened, as contextual cues arising from both ethical leadership and authentic CSR are then considered consistent. Indeed, ethical leadership promotes CSR, which further contributes to the reputation of organizations (Brown et al., 2005). On the other hand, when employees perceive low levels of ethical leadership, this is not consistent with their CSR authenticity perceptions. Based on the aforementioned arguments, we propose the following hypothesis:

> **H4:** Ethical leadership moderates the direct relationship between CSR authenticity and OCB, such that this relationship is strengthened by higher levels of ethical leadership.

## 3. METHODS

### 3.1. Participants and procedure

In order to achieve the objectives of this study and to test the developed theoretical model, data were collected by 9 research assistants, using a Qualtrics survey that was distributed among employees working in the Belgian banking sector. Employees were contacted between November 2019 and February 2020, where a total of 654 employees filled in the survey. 482 usable questionnaires remained, capturing information regarding the variables in the conceptual model, as well as demographical information of the respondents. Missing data were handled using expectation maximization as recommended by Gold and Bentler (2000). The sample contained 42.5% women and 57.5% men. Average tenure is 16 years (SD = 11.66) and respondents are on average 44 years old (SD = 11.69, range 23-72). The educational level of respondents included 5% high school, 50% higher education (non-university), and 45% higher education (university).

### 3.2. Common method bias

To minimize the risk of common method bias, it is suggested to collect data through multiple sources (e.g. Favero & Bullock, 2015). Nevertheless, single self-reported surveys are deemed justified when 'both the predictor and criterion variables are capturing an individual's perceptions, beliefs, judgements, or feelings' (Podsakoff et al., 2012: 549). To lessen the potential impact of common method bias, the recommendations of Podsakoff et al. (2003) were followed. First, respondents were encouraged to provide accurate responses by emphasizing that there are no right or wrong answers, suggesting the respondents to answer as honestly as possible. Additionally, the survey was pretested, contained a detailed cover letter that highlights the societal importance of the study and guaranteed the respondents anonymity. Next to these precautions, response options were labelled and items were highlighted to improve clarity (Favero, Meier, & O'Toole Jr, 2016). Furthermore, items related to independent, mediators,

moderator and dependent variable were separated in the questionnaire by means of other variables, buffer items and a cover story to create proximal and psychological separation, (Podsakoff et al., 2012).

A second step in dealing with common method bias in a transparent way is by conducting rigorous statistical post-hoc tests (Podsakoff et al., 2012; Podsakoff, 2003). Harman' single factor analysis indicates no problematic variance values, as one factor loads 47,6% which is below the recommended threshold of 50% (Podsakoff et al., 2012). When loading all observed variables of the study on one latent factor, the fit indices indicate that the created model does not effectively explain the pattern of relationships found in the data (thresholds in the brackets are recommended by Hair et al, 2010): normed Chi-squared: 10.673 (<5); TLI: 0.598 (>0.9); CFI: 0.620 (>0.9); RMSEA: 0.142 (<0.07). Conclusively, based on the  procedural measures included in the survey design and the fact that the post-hoc testing provides poor fits, the negative impact of common method bias can be deemed limited in this study.

### 3.3. Measures

All but one constructs were measured using a 7-point Likert type validated scale (where 1 reflects strong disagreement and 7 reflects strong agreement with the statements). The ethical leadership scale used a validated 6-point Likert type scale ranging from 1 (strongly disagree) to 6 (strongly agree). Confirmatory factor analysis (CFA) was carried out to measure factor loadings of the items used. Based on recommendations of Hair et al. (2010), the value of 0.5 was used as threshold for the item loadings. After removal of items with insufficient loading, the study's items load between 0.526 and 0.947 on their respective factors.  The Cronbach's Alpha values range between 0.88 and 0.97 (see Table 1), suggesting good internal consistency of observed variables (Hair et al., 2010).

*Organizational citizenship behavior (OCB)* was measured using a 9-item scale (Cronbach's alpha = 0.881) developed by Zhao et al. (2014). A sample item was "I help new employees adapt to their work environment". Based on the CFA, three items were deleted due to low factor loading. *CSR authenticity* was measured using an 8-item scale (Cronbach's alpha = 0.949) of Alhouti et al. (2016). An example item is "The company's CSR actions are genuine". *Organizational justice* was assessed using a 6-item scale (Cronbach's alpha = 0.914) developed by Ambrose and Schminke (2009). An example item is "Overall, I'm treated fairly by my organization". *Organizational identification* was measured using a 6-item scale (Cronbach's alpha = 0.936) proposed by Edwards and Peccei (2007). An example item is "My employment in the organization is a big part of who I am". *Ethical leadership* was measured regarding employees' direct leaders, using a 15 item scale (Cronbach's alpha = 0.966) developed by Yukl et al. (2013). A sample item was "My leader shows a strong concern for ethical and moral values". One item was deleted due to low factor loading.

## 4. ANALYSES AND RESULTS

### 4.1. Univariate and bivariate analysis

Table 1 provides insights into the variables' descriptive statistics and presents the bivariate Pearson correlations. Table 1 indicates that correlations between the research model's constructs (i.e., antecedents: CSR authenticity; mediators: organizational justice and organizational identification; moderator: ethical leadership) and the outcome variable (OCB) are significant at 0.01 level, while no problematic Pearson correlations (> 0.800) are observed (Field, 2009).

<INSERT TABLE 1 ABOUT HERE>

**4.1. Multivariate analysis**

*Step 1. The measurement model*

In order to test the hypotheses, Anderson and Gerbing's (1988) two-step approach was applied using AMOS version 25.0. First, confirmatory factor analysis (CFA) was conducted to access the measurement validity of the proposed model. All latent variables were allowed to correlate with each other in the model. All the constructs (CSR authenticity, organizational justice, organizational identification, ethical leadership, and OCB) were analyzed simultaneously in one CFA using maximum likelihood estimation and bootstrapping (5,000 bootstrapped covariance matrices) with bias-corrected confidence interval 95%. The fit indices (thresholds mentioned between brackets based on Hair et al., 2010 and Schumacker & Lomax, 2016) indicate that the measurement model fit the data adequately: $\chi^2 = 2401.028$ (p < 0.001), df = 727; $\chi^2/df = 3.303$ (< 5); CFI = 0.911 (> 0.90); TLI = 0.905 (> 0.90); RMSEA = 0.069 (< 0.08).

*Step 2. The structural model*

Next, the hypothesized relationships between the constructs were tested through structural equation modeling. The analysis of the structural model resulted in appropriate fit indices: $\chi^2 = 2377.691$ (p < 0.001); df = 765; $\chi^2/df = 3.108$ (< 5), CFI = 0.915 (> 0.90); TLI = 0.909 (> 0.90); RMSEA = 0.066 (< 0.08). The estimated structural model explains 27% of the variance of OCB. Table 2 displays the unstandardized and standardized coefficients and the confidence intervals of the study's hypothesized pathways.

<INSERT TABLE 2 ABOUT HERE>

First, hypothesis 1 predicted that CSR authenticity has a positive influence on OCB. The results provide evidence for the acceptance of H1 with b = 0.162 *(p < 0.001)* and the bias-corrected bootstrap confidence interval (CI), using 5,000 bootstrap samples, does not include zero (0.104 to 0.234). Hereafter, confidence intervals are reported in square brackets.

Second, hypothesis H2a predicted that CSR authenticity positively relates to organizational identification. Findings provide support for this hypothesis (b = 0.552, [0.457, 0.654], $p <$ 0.001). Hypothesis H2b expected organizational identification to positively relate to OCB. Findings confirm this notion (b = 0.233, [0.153, 0.327], $p <$ 0.001). Taken together, the results provide evidence for organizational identification to mediate the relationship between CSR authenticity and OCB (supporting H2) as the indirect effect is significant (b = 0.128, [0.083, 0.188], $p <$ 0.001).

Third, hypothesis H3a predicted CSR authenticity to positively relate to organizational justice. This notion is supported, as (b = 0.723, [0.641, 0.815], $p <$ 0.001). Moreover, hypothesis H3b which predicted that organizational justice positively relates to organizational identification is confirmed (b=0.291, [0.208, 0.377], $p <$ 0.001). Combined, these findings provide evidence for organizational justice to mediate the relationship between CSR authenticity and organizational identification, as the indirect effect is significant (b = 0.211, [0.150, 0.281], $p <$ 0.001). Therefore H3 is accepted.

Hypothesis 4 predicted that ethical leadership strengthens the positive effect of CSR authenticity on OCB. In line with Aguinis et al. (2011), we use the 10%-significance level as an appropriate threshold for assessing interaction effects. The results point to a statistically significant and positive interaction term (b = 0.049, [0.019, 0.082], $p = 0.002$), indicating that ethical leadership significantly moderates the effect CSR authenticity has on OCB, thus supporting hypothesis 4. To gain further insight into the interaction effect, a simple slope analysis was performed (Fuller, Simmering, Atinc, Atinc, & Babin, 2016) and is visualized in Figure 2. Findings illustrate the impact of CSR authenticity on OCB for diverse levels of ethical leadership (mean + 1SD, mean, mean – 1SD). These results are reported in Table 3. High levels of ethical leadership are found to strengthen the effect of CSR authenticity on OCB (b = 0.081, [0.009, 0.173], $p = 0.067$), whereas low levels of ethical leadership are found to weaken the

effect CSR authenticity has on OCB (b = -0.089, [-0.161, -0.020], $p$ = 0.033). However, the conditional effect of ethical leadership is non-significant at mean level (b = -0.004, [-0.075, 0.063], $p$ = 0.846).

<INSERT FIGURE 2 ABOUT HERE>

## 5. DISCUSSION AND CONCLUSION

Existing studies investigate the outcomes of CSR on employees (Kim & Kim, 2021; Rupp, Shao, Thornton, & Skarlicki, 2013), however studies focusing on the importance of CSR authenticity are still limited (e.g. Schaefer et al., 2019). In this study, calls are answered that enquire insights into the impact of CSR authenticity on employees' attitudes and behavior, including underlying mechanisms and boundary conditions that further explain this relationship (McShane & Cunningham, 2015; Schaefer et al., 2019). Moreover, following the micro-level approach to CSR (Morgeson, Aguinis, Waldman, & Siegel, 2013), we contribute by responding to the increasing call for research on how employees respond to CSR programs (Gond et al., 2017; Rupp et al., 2013).

The results of this study confirmed the proposed theoretical model. Specifically, results stipulate a significant positive relationship between CSR authenticity and OCB, indicating that genuine CSR commitments towards the CSR program, consistent with the organization's core values, will encourage employees to pursue OCB. This is a valuable finding for organizations, as OCB is not only a desirable outcome in its own right, but is also a particularly relevant outcome for organizations, as OCB has been linked to, for instance, organizational effectiveness (Organ, Podsakoff, & MacKenzie, 2006). Moreover, we elucidate underlying mechanisms and boundary conditions that contribute to our understanding of the critical role of CSR authenticity in organizations. Evidence is provided, proposing CSR authenticity to impact OCB indirectly, through organizational identification. This suggests that the authentic, or genuine, CSR activities form an important source of pride and self-esteem among employees, which enables

them to identify with the organization, in turn fostering extra-role behavior such as OCB. Moreover, organizational justice is found to serve as mediator in the relationship between CSR authenticity and organizational identification, providing further explanations for how CSR authenticity enables employees to identify themselves with the organization.

In addition, findings show that ethical leadership moderates the positive impact of CSR authenticity on OCB. In particular, the findings suggest that when employees' direct leaders display high levels of ethical leadership, their followers engage in OCB to a higher extent, as a consequence of their perception of authentic CSR. However, low levels of ethical leadership are found to weaken the positive influence that CSR authenticity has on OCB. Thus, the case can be made for employees to rely on consistency of the cues – CSR authenticity and ethical leadership – to form their corresponding reaction (Slovic, 1966). Thus, our results mark convergence between CSR authenticity, ethical leadership, and OCB.

## 5.1 Managerial implications

The main practical implication of our study is that organizations should be aware of the crucial role that CSR authenticity plays in fostering positive employee outcomes. It is not sufficient for organizations to simply invest in implementing a CSR program to meet the expectations of stakeholders, as CSR efforts by organizations can also be negatively received by stakeholders (Schaefer et al., 2019). Beyond involving themselves with CSR initiatives, our results suggest that organizations should ensure that their employees understand the specific purpose of the CSR program and its alignment with the organization's core values. Regularly informing and updating employees on the objectives of their CSR programs can probably contribute to reaching this result.

Even though an organization's management can positively propagate its CSR program, our results reveal that it is crucial that direct leaders also share the beliefs underlying the program, making it imperative that the values and behavior of the direct leaders are in line with the values

of the organization. If this is not the case, employees could receive inconsistent information, which may negatively influence employees' behavior. Organizations could therefore invest efforts in training their direct leaders, to promote their ethical responsibility and ethical conduct in interactions with employees.

Considering the indirect effect CSR authenticity has on OCB, via organizational identification, the case can be made for organizations to portray genuine CSR engagements towards their stakeholders, in an attempt to increase employees' willingness to identify themselves with the organization. In doing so, employees can feel proud of their involvement with the organization and may 'pay it forward' by demonstrating extra-role behavior, such as OCB. As organizational justice mediates the relationship between CSR authenticity and organizational identification, organizations will benefit when openly integrating the interests of stakeholders into the strategy and activities of the organization. Creating a climate of fair treatment within the organization could be another effective way of promoting organizational identification, for example by allowing employees to voice their opinions on important organizational issues related to CSR or by providing them with up-to-date information.

## 5.2 Limitations and suggestions for future research

Despite the numerous contributions, our study also has some limitations. First, data were collected using a cross-sectional design. Although we built on well-developed theories to set up our conceptual framework, the cross-sectional data do not allow us to determine causality, nor to assess the impact of sustainability practices on employees over time. Consequently, future research using longitudinal data may provide additional insights on the impact of CSR authenticity on OCB. Second, single-source data was used to test our conceptual model. Use of such data is deemed relevant when "both the predictor and criterion variables are capturing an individual's perceptions, beliefs, judgments, or feelings" (Podsakoff et al., 2012: 549). We also made efforts to prevent common source bias and our data did not demonstrate common source

bias. Yet, future research could rely on multiple source data, allowing multilevel analyses. To further generalize our findings, data could be collected from employees working in different countries, as differences in national culture can be moderating influences in organizational behavior (Gelfand, Erez, & Aycan, 2007). Additionally, it can be interesting for future research to study the antecedents of employees' evaluation of CSR authenticity (De Vries et al., 2015). This study offers valuable theoretical and practical contributions by shedding light on the underlying mechanisms and contingency factors explaining the impact of CSR authenticity on OCB. Taken together, given the increased skepticism towards CSR, CSR authenticity is an important factor in fostering both positive employee attitudes and behavior.

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**TABLES**

**TABLE 1: Mean, Standard Deviations, and Correlations**

|   |   | Mean | SD | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|---|
| 1 | CSR Authenticity | 5.30 | 1.02 | (0.95) | | | | |
| 2 | Organizational Justice | 5.51 | 0.99 | .620* | (0.91) | | | |
| 3 | Organizational Identification | 5.34 | 1.05 | .714* | .646* | (0.94) | | |
| 4 | OCB | 5.86 | 0.74 | .373* | .327* | .519* | (0.88) | |
| 5 | Ethical Leadership | 4.27 | 0.93 | .573* | .598* | .607* | .418* | (0.97) |

N = 482; Cronbach Alpha's are in parentheses; *p< 0.01 (2-tailed).

**TABLE 2: Results of structural model**

|   | Detail hypotheses | β | b | SE | Lower Bounds | Upper Bounds | p-value |
|---|---|---|---|---|---|---|---|
| H1 | *CSR authenticity -> OCB* | .314 | .162 | .033 | .104 | .234 | .000 |
| H2a | *CSR authenticity -> Organizational Identification* | .559 | .552 | .051 | .457 | .654 | .000 |
| H2b | *Organizational Identification -> OCB* | .444 | .233 | .044 | .153 | .327 | .000 |
| H2 | *CSR authenticity -> Organizational Identification -> OCB* | .248 | .128 | .027 | .083 | .188 | .000 |
| H3a | *CSR authenticity -> Organizational Justice* | .687 | .723 | .043 | .641 | .815 | .000 |
| H3b | *Organizational Justice -> Organizational Identification* | .310 | .291 | .044 | .208 | .377 | .000 |
| H3 | *CSR authenticity -> Organizational Justice -> Organizational Identification* | .213 | .211 | .033 | .150 | .281 | .000 |
| H4 | *Ethical Leadership x CSR authenticity  -> OCB* | .138 | .049 | .016 | .023 | .077 | .002 |
| Conditional direct effect | | | | | | | |
| | Low (mean -1SD) | | -.089 | .043 | -.161 | -.020 | .033 |
| | Medium (mean) | | -.004 | .042 | -.075 | .063 | .846 |
| | High (mean +1SD) | | .081 | .051 | .009 | .173 | .067 |

β: standardized coefficient; b: unstandardized coefficient; SE: standard error of b.

**FIGURE LEGENDS**
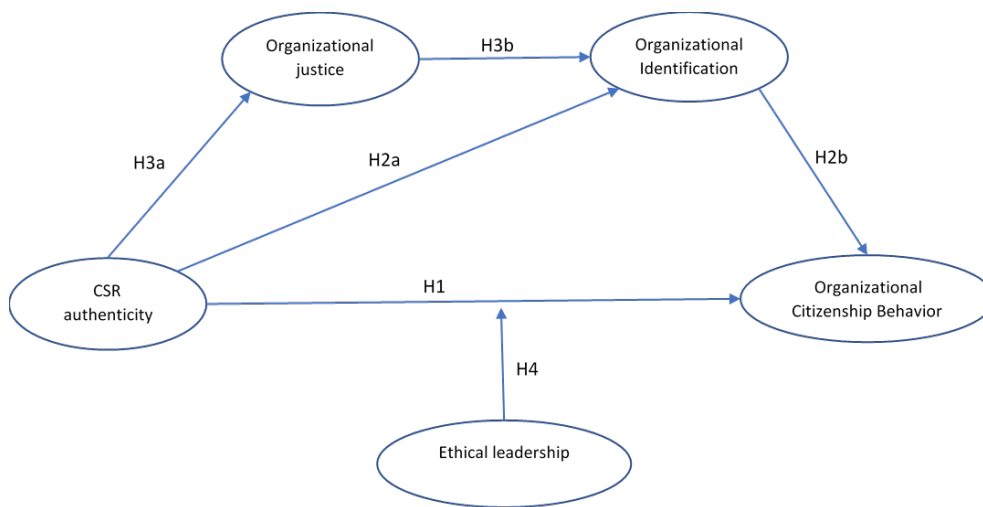
**FIGURE 1 Conceptual model**



**FIGURE 2 Moderating effect of ethical leadership on the relationship between CSR authenticity and OCB**