

Radboud University



Master degree thesis in International Business

Importance of CSR to create higher work ethics

**A case study of employees' work ethic as a result
of their perceptions about CSR activities**

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Abstract

This is one of the first studies providing evidence about the relationship between Corporate Social Responsibility (CSR) perception by employees and their work ethic. Past research indicated a gap in the literature about CSR perception by employees and their work ethic. Research about CSR perception by employees is important because CSR leads to competitive advantage. Also, work ethic is a hot topic that has a positive influence on work-related behavior. Therefore, the purpose of this study is to investigate the relationship between CSR perception by employees and their work ethic using a short form of the multidimensional work ethic profile (MWEP-SF) and the Perceived CSR scale. The data that is used is collected through a survey conducted at Company X which resulted in a sample size of $N = 144$. Based on the results of a multivariate analysis of covariance, the overall effect showed a significant strong relationship between CSR perception by employees and their work ethic. Thus, it was concluded that when organizations implement CSR activities, this has a strong effect on employees' work ethic. However, when the dimensions of work ethic were zoomed in, CSR perception by employees does not have a significant effect on all dimensions of work ethic. The CSR perception by employees does affect the centrality of work, self-reliance, hard work, delay in gratification, and wasting time. Only not on leisure time and morality/ethics. Managers should consider this relationship in their CSR policies and in managing employees. Future research should examine the relationship in a different context to see if the relationship is still there.

Keywords

Work ethic, CSR perception by employees, CSR activities, engagement, involvement

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1. Introduction

1.1 Introduction

It is happening frequently: many organizations feel pressure from external stakeholders to position themselves in the market in a socially responsible way (Waddock, 2004). This means that organizations have to emphasize the “social contract” between business and society and they need to be aware of its impact on different stakeholders (Du & Vieira, 2012). For example, organizations need to produce products in a greener and more sustainable way and they must conform to the standards of providing a healthy and safe working environment (Blowfield, 2005). In this way, the organization shows that they pay attention to corporate social responsibility (CSR). There are many different definitions of CSR that all end up with dimensions such as ‘economic’, ‘social’, and ‘environmental’. The definition of CSR means that organizations should focus on these three concepts simultaneously, so they focus on economic growth and prosperity, social cohesion, and environmental protection (Torugsa, O’Donohue & Hecker, 2007). Many researchers (e.g., Rupp, 2011; Rupp, Williams & Aguilera, 2010) agree with the definition of Aguinis (2011). He defined CSR as: “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance” (Aguinis, 2011, p. 858). CSR activities have an impact on organizations because they need to focus on several things (Aguinis & Glavas, 2012; Meriac et al., 2013). First, the organization is concerned with contributing to the well-being of employees, customers, suppliers, and the community. Furthermore, the organization pays much attention to environmental issues. For example, their daily operations must not damage the environment.

CSR is an important topic in literature for several reasons (Skarmeas & Leonidou, 2013). According to Orlitzky, Schmidt, and Rynes (2003), CSR activities contribute to the firm’s reputation and goodwill with external stakeholders, which leads to improved financial performance. Furthermore, CSR activities lead to more customer satisfaction (Lev, Petrovits & Radhakrishnan, 2010; Luo & Bhattacharya, 2006) and customer trust (Vlachos et al., 2009) which can also lead to higher financial performance (Aguinis & Glavas, 2012). Besides the financial motives, CSR activities also have moral motives. This means that organizations see their CSR activities as a moral obligation to the society (Graafland & Mazereeuw-Van der Duijn Schouten, 2012). Because of the financial and moral motives and the stakeholder pressure

on organizations, CSR is an important topic for research and in addition, it is an important topic for organizations to implement in practice.

So far, research on CSR activities has long been focused on external stakeholders, while internal stakeholders (e.g. employees, managers, board of directors) are also important for organizational performance (Lee, Park & Lee, 2013). Similarly, Glavas and Kelley (2014) stated that research was primarily focused on institutional and organizational levels aimed at external stakeholders. While CSR activities also affect the individual level of organizations. CSR activities contribute to the employees' attachment to the company and organizational performance. This is confirmed by many other researchers, being employed by a socially responsible organization leads to increased employee engagement (Glavas & Piderit, 2009), employee commitment (Maignan, Ferrel & Hult, 1999), and improved employee relations (Agle, Mitchell & Sonnenfeld, 1999; Glavas & Piderit, 2009).

However, less attention has been paid to CSR perception by employees (Lee et al., 2013) or how CSR activities affect employees' intention to stay, work ethic, and happiness (Farid et al., 2019). In addition, Kim and Scullion (2013) also argued that CSR needs more research with a focus on employees. Not only the organization and its customers are important in business, but also its employees because they contribute to the organization's capabilities, efficiency (Lopez-Cabrales, Valle & Herrero, 2006), and effectiveness (Manzoor, 2012). As Farid et al. (2019) recommended investigating how employees' perception of CSR activities affect their work ethic, it is interesting to zoom in on this relationship. Several studies (Meriac, Woehr & Banister, 2010; Miller, Woehr & Hudspeth, 2002) defined work ethic as "a set of beliefs and attitudes reflecting the fundamental value of work" (Meriac et al., 2013, p. 155). Miller et al. (2002) argued that work ethic consists of multiple dimensions. They stated that work ethic is a seven-dimensional construct consisting of: 'centrality of work', 'self-reliance', 'hard work', 'leisure', 'morality/ethics', 'delay of gratification', and 'wasted time' (Miller et al., 2002). According to Yousef (2000), work ethic has a positive influence on individual and organizational factors. Therefore, it is an important topic for research.

There are several reasons which make the link between CSR perception by employees and their work ethic interesting for research. First, ethical behavior is a characteristic of work ethic (Miller et al., 2002). According to Sims (1992), ethical behavior is a behavior that is morally accepted as "good" and "right". People who exhibit ethical behavior also contribute to a fair

and caring environment (Trivellas et al., 2009). This ethical behavior can be linked to one of the dimensions of CSR activities, which is the 'environment' (Aguinis, 2011). Furthermore, work ethic has an important influence on the performance of employees (Meriac & Gorman, 2017). Many researchers claim that work ethic has a positive influence on organizational commitment, job satisfaction, and economic development (Congleton, 1991; Yousef, 2000). These reasons make it interesting to zoom in on the perception of CSR by employees and their work ethic.

1.2 Academic and practical relevance

Investigating the relationship between CSR perception by employees and their work ethic has several reasons for both academic and practical relevance. First of all, CSR is a hot topic in business nowadays (Skarmas & Leonidou, 2013) which also often involves a company's stakeholders (Rodrigo & Arenas, 2008). Past research on CSR has focused primarily on the financial goals of organizations (Lee, 2008) and the CSR perception of customers (Lee et al., 2013). While limited research has been done in the literature about the perception of CSR by employees (Rodrigo & Arenas, 2008). Although, research on the perception of CSR by employees is important because CSR leads to competitive advantage through the attraction of talent, loyalty, and motivation (Branco & Rodrigues, 2006). In addition, employees have a positive influence on the organization's effectiveness (Manzoor, 2012). This makes it interesting to fill the gap in the literature about the perception of CSR by employees. Also, work ethic is a hot topic that has a strong influence on work-related behavior (Miller et al., 2002). Work ethic has a positive influence on job satisfaction, organizational commitment, and economic development (Congleton, 1991; Lambert & Hogan, 2009; Yousef, 2000). According to Farid et al. (2019), there is a gap in the academic literature about the relationship between the perception of CSR by employees and their work ethic. Since CSR perception by employees and work ethics both influence employee behavior (Branco & Rodrigues, 2006; Congleton, 1991; Lambert & Hogan, 2009; Miller et al., 2002; Yousef, 2000), it is interesting to investigate the relationship between these two aspects (Farid et al., 2019). Besides the academic relevance, there is also a practical relevance of this research. Management teams of organizations can use the results of this study, for example, to communicate better with their employees about CSR activities to get them more involved in the CSR activities of the organization. It is the objective of this study to investigate the relationship between CSR perception by employees and their work ethic.

1.3 Purpose of this study

To fill the gap between the relationship between the perception of CSR activities by employees and their work ethic (Farid et al., 2019), the following main research question is formulated: *“What is the relation between CSR perception by employees and their work ethic?”* The aim of this study is to investigate the relationship between CSR perception by employees and their work ethic. The term ‘employees’ refers to both regular and managing employees.

To answer this research question, a quantitative study is performed. This research is addressed through a survey which is completed by employees of Company X. This organization is chosen because it is an American business located in America, Asia, and Europe that pays a lot of attention to be socially responsible worldwide. Being socially responsible worldwide is also emphasized in the internal communication within the company. Furthermore, Company X also pays a lot of attention to employees’ work ethic. This research has been focused on the most important subsidiary in Europe which is located in Because of Company X’s international origins and because there are not only Dutch but also international people working in Almelo, this research contributes to International Business literature. Both managers and employees within the organization have been involved in this research because of two reasons. First, managers may have a different perception of work ethic than employees (Turnipseed & Rassuli, 2005). Second, according to Vlachos et al. (2017), managers could influence the CSR perception by employees.

1.4 Outline of thesis

Following this chapter, extensive research has been conducted on CSR activities and employees’ work ethic through a literature review. Based on existing literature, hypotheses have been formulated. Chapter three consists of the research methodology, describing the data collection, data analysis, and research ethics. Then, chapter four presents the results of this research. Chapter five provides a conclusion and the final chapter discusses managerial implications.

2. Literature Review

This chapter described the phenomenon of perception of CSR activities by employees and their work ethic. First, the chapter started by describing what is known about the two dimensions. After that, it described what is not yet known in the literature, and based on that, hypotheses have been developed.

2.1 Corporate Social Responsibility activities

As mentioned in the previous chapter, organizations implementing CSR activities take into account the expectations of stakeholders focused on economic, social, and environmental performance (Aguinis, 2011). It also refers to the actions and policies by organizations which are affected and implemented by actors at different levels of analysis which consist of the institutional, organizational, and individual levels (Aguinis, 2011). Organizations take internal stakeholders into account when implementing these actions and policies (Aguinis, 2011). As mentioned in the first chapter, much research has already been conducted about the perception of external stakeholders (e.g. customers, shareholders, and the local community), while internal stakeholders (e.g., employees, managers, board of directors) are also important (Lee et al., 2013). Glavas and Kelley (2014) also claimed this, they stated that research was primarily focused on external stakeholders. Consequently, the perception of CSR activities by employees has received less attention in research (Farid et al., 2019; Lee et al., 2013). According to Pearce and Ensley (2004), the CSR strategy is designed and implemented by the internal stakeholders since they are part of the organization and the external stakeholders are not. Therefore, it is important to investigate the perception of CSR by internal stakeholders.

2.1.1 Institutional level

Many scientific researchers investigated the institutional level of CSR activities. The institutional level of CSR activities is focused on normative, cultural-cognitive, and regulative elements (Scott, 1995). The regulative part consists of following laws and standards, while the normative and cultural-cognitive part is focused on following constructs that are shaped by external stakeholders, society, and consumers (Scott, 1995). The institutional level plays a major role in creating CSR activities. It exerts institutional pressure on organizations to implement CSR activities (Aguinis & Glavas, 2012). External stakeholders can be shareholders, consumers, the media, the local community, and interest groups. They have instrumental, relational, and moral reasons for putting institutional pressure on organizations (Aguinis &

Glavas, 2012). For example, interest groups put a lot of pressure on organizations to change their policies to be more focused on societal issues (Greening & Gray, 1994). Or customers, who can influence organizations through their evaluations and purchases (Sen & Bhattacharya, 2001). Aguinis and Glavas (2012) stated that satisfying stakeholders' expectations, can have a positive impact on a firm's reputation. For example, by customers who give a positive review of the company or its products (Sen & Bhattacharya, 2001). Through CSR activities, organizations can improve their reputation which leads to increased financial performance due to customer loyalty (Aguinis & Glavas, 2012). On top of that, when an organization has a good reputation, it can also attract new employees who want to work for an organization that pays attention to CSR (Hannington, 2016). To summarize, institutional pressures lead to more CSR activities in an organization which ultimately affects employees' perception of CSR activities.

2.1.2 Organizational level

In addition to the institutional level, many researchers have also examined the organizational level of CSR activities. As mentioned before, there are financial and moral motives to invest in CSR activities (Graafland & Mazereeuw-Van der Duijn Schouten, 2012). However, Aguinis and Glavas (2012) stated that organizations engage in CSR activities due to instrumental and normative reasons. The instrumental reason is that CSR activities can increase competitiveness and it is beneficial for doing business. In addition, the normative reason is that companies exhibit acceptable behavior (Aguinis & Glavas, 2012). When an organization's mission, structure, and values are aligned with society, it leads to more CSR activities (Aguinis & Glavas, 2012; Bansal, 2003). Just as on the institutional level, on the organizational level, there is also a positive relationship between CSR activities and financial performance (Aguinis & Glavas, 2012). Although, there are also some non-financial performance outcomes such as product quality (Agle et al., 1999), operational efficiencies (Sharma & Vredenburg, 1998), and perceived quality of management (Waddock & Graves, 1997). So, different researchers came up with different reasons for engaging in CSR activities. However, they do agree that engaging in CSR activities leads to both financial and non-financial performance on the organizational level. Consequently, the institutional and organizational level of CSR activities affect the individual level, and thus also the perception of CSR activities by employees.

2.1.3 Individual level

Many researchers indicated that research on CSR activities at the individual level is limited (Aguinis, 2011; Aguinis & Glavas, 2012; Glavas & Kelly, 2014; Lee et al., 2013). Nevertheless, this section will describe what is already in the field about the individual level of CSR activities. First of all, managers need to be involved in the engagement of CSR activities (Weaver, Treviño & Cochran, 1999). Weaver et al. (1999) argued that CSR engagement without any management involvement leads to “decoupled CSR activities”, that are not aligned with the core activities of an organization. However, when managers are involved in CSR engagement, employees are more committed and have more creative ideas (Ramus & Steger, 2000). As mentioned in the first chapter, being employed by a socially responsible organization leads to increased employee engagement (Glavas & Piderit, 2009). Furthermore, many researchers argued that it leads to increased organizational citizenship behavior (OCB) (Lin et al., 2010; Sully de Luque et al., 2008) and higher employee involvement (Maignan et al., 1999). Sully de Luque et al. (2008) argued that when managers put pressure on CSR values, this results in higher employee effort, which in turn leads to higher firm performance.

According to Farid et al. (2019), CSR at the individual level is increasingly important in scientific research. Therefore, they researched how CSR activities affect employee work engagement and OCB. They found that CSR activities lead to OCB and work engagement, and they also found that work engagement leads to OCB. Organ (1988) stated that OCB refers to employees’ actions that are not defined in their job description but are performed voluntarily and contribute to organizational effectiveness. Additionally, several studies (Lin et al., 2010; Zhang, Di Fan & Zhu, 2014) showed that when an organization is socially responsible, employees will be more likely to show OCB. The other dimension explored by Farid et al. (2019) is work engagement. Work engagement can be defined as a “positive, fulfilling work-related state of mind, categorized by vigor, dedication, and absorption” (Schaufeli et al., 2002, p. 74). Some studies also showed a positive relation between CSR activities and work engagement (Gao, Zhang & Huo, 2017; Glavas, 2016). So to summarize, many studies showed that CSR activities of an organization have a positive influence on the individual level. CSR activities lead to higher employee engagement, involvement, and OCB.

Since there is limited research on how and why CSR activities affect employees, researchers know less about the relationship between CSR activities and employees (Aguilera et al., 2007; Aguinis, 2011; Lee, 2008; Pelozo, 2009). Therefore, Glavas and Kelley (2014) developed a

measurement of CSR at the individual level. They examined how employees perceive a company's CSR activities. The perception of CSR by employees is important because employees can influence workplace attitudes, behaviors, and performance (Bargh, Chen & Burrows, 1996; Cable & Judge, 1996). As mentioned before, employees' work ethic can be linked to their perception of CSR activities. Employees with ethical behavior also contribute to a fair and caring environment (Trivellas et al., 2019), this ethical behavior can be linked to the environmental dimension of CSR activities. (Aguinis, 2001). Furthermore, it is interesting to zoom in on employees' work ethic because it is relevant for situations where a performance relationship exists (Furnham, 1990). First, Meriac and Gorman (2017) argued that work ethic has an important influence on the performance of employees. Second, a lot of researchers claimed that work ethic also has a positive influence on individual and organizational factors (Congleton, 1991; Yousef, 2000). For example, on organizational commitment, job satisfaction, and economic development.

2.2 Work ethic

According to Miller et al. (2002), work ethic is an important concept because it has a significant impact on work-related behavior. In addition, other researchers also argued that work ethic has positive influence on individual and organizational factors. Work ethic leads to a higher organizational commitment, job satisfaction, and economic development (Congleton, 1991; Yousef, 2000). Furthermore, it also leads to higher employee performance (Meriac & Gorman, 2017). However, the findings of researchers were not always the same. Blood (1969) researched individuals' work ethic beliefs and their satisfaction with their job and life in general. He found that the higher the individual's work ethic the more satisfied people are with their job and life in general. Again, Ganster (1980) found no evidence to confirm this statement. However, the context in which these researchers conducted the study was different. Blood (1969) examined highly educated airmen and noncommissioned officers and Ganster (1980) examined under graduated individuals. According to Farid et al. (2019), there is limited knowledge about what kind of factors lead to work ethic, for example, the effect of the perception of CSR activities by employees on their work ethic. The construct of work ethic is measured on the individual level using seven dimensions: 'centrality of work', 'self-reliance', 'hard work', 'leisure', 'morality/ethics', 'delay of gratification', and 'wasted time' (Miller et al., 2002). To examine the relationship between the perception of CSR activities by employees and their work ethic, the seven dimensions of work ethic are first explored.

2.2.1 Centrality of work

Miller et al. (2002, p. 464) defined the centrality of work as: “belief in work for works’ sake and the importance of work”. People with this belief consider their work very important in their life (Sharabi & Harpaz, 2010) and they always want to work more than people with a low centrality of work (Sharabi & Harpaz, 2007; Snir & Harpaz, 2002). When people have a high centrality of work, they also show a higher work involvement (Diefendorff et al., 2002; Kanungo, 1982) and they are more committed to the organization (Kalleberg & Mastekaasa, 2001; Mannheim, Baruch & Tal, 1997). The centrality of work is very important for organizations because it leads to higher job satisfaction and participation in decision-making, and lower absenteeism and turnover (Kanungo, 1982). When comparing these statements with the study from Farid et al. (2019), they argued that CSR activities of an organization lead to a higher employees’ work involvement. Glavas (2016) also argued that CSR activities lead to higher work involvement. As a result, a high perception of CSR activities by employees can also be expected to lead to higher centrality of work because a high perception of CSR activities also leads to higher work involvement. In taking all these things together, the first hypothesis is derived from the literature:

Hypothesis 1: The higher the perception of CSR activities by employees, the higher their centrality of work.

2.2.2 Self-reliance

Self-reliance is defined as “striving for independence in one’s daily work” (Miller et al., 2002, p. 464). McKinley, Mone, and Barker (1998) also argued that it consists of as little dependence as possible and people have a high degree of responsibility. People who want to be more independent will also be more individualistic and self-autonomous (Rupp et al., 2018). Rupp et al. (2018) showed evidence that CSR activities have a positive influence on employees’ work engagement, this is especially the case for more individualistic people. And as mentioned earlier, more individualistic people will also strive more for independence (Rupp et al., 2018). As a result, a positive relationship can be expected to exist between the perception of CSR activities by employees and self-reliance. Furthermore, self-reliant people are highly motivated to achieve something (Zabelina, Tsiring & Chestyunina, 2018). According to Dobre (2013), highly motivated employees will also show high productivity. So self-reliance is characterized by high productivity. There is also a link between CSR activities and employees’ productivity (Heal, 2005). For example, when an organization pays its employees more than the minimum

required to fill jobs, employees may work harder if they also get paid more (Heal, 2005). So, productivity increases when the organization pays attention to the well-being of employees, which is part of CSR activities. Higher productivity leads again to the positive relationship between the phenomenon that will be investigated. When these results are combined (Farid et al., 2019; Rupp et al., 2018; Zabelina et al., 2018), the following hypothesis is derived based on this literature:

***Hypothesis 2:** The higher the perception of CSR activities by employees, the higher their self-reliance.*

2.2.3 Hard work

Hard work is defined as "believe in the virtues of hard work" (Miller et al., 2002, p. 464). People who work hard use their time productively (Jones, 1997). So hard work is also characterized by productivity. As mentioned earlier, it is not clear if higher productivity leads to a higher work ethic (Ganster, 1981). However, Jones (1997) argued people who work hard, are also more productive. Hard work is in turn a dimension of work ethic (Miller et al., 2002). Therefore, it is expected that productivity is linked to a higher work ethic. As mentioned earlier, Heal (2005) argued that CSR activities can improve employees' productivity. For example, rewarding employees more than the minimum will make them work harder for the organization. Furthermore, organizations that participate in CSR activities have a better reputation (Aguinis & Glavas, 2012; Branco & Rodriguez, 2006). According to Branco and Rodriguez (2006), a better reputation results in higher employees' motivation and higher employees' productivity. In taking all these things together, the outcome of this research is that a high perception of CSR activities by employees leads to working harder, the following hypothesis is derived based on the literature:

***Hypothesis 3:** The higher the perception of CSR activities by employees, the more they believe in hard work.*

2.2.4 Leisure

Miller et al. (2002, p. 464) defined leisure as: "proleisure attitudes and beliefs in the importance of nonwork activities". The total time minus the time that people work is considered leisure (Feldman & Hornik, 1981). There is no consensus about the relationship between leisure and work ethic (Van Ness et al., 2010). Some researchers argued that people who want to spend a

lot of time on leisure, derive less fulfillment from their work (Buchholz, 1978; Miller et al., 2002; Weber & Kalberg, 2013). Conversely, other researchers argued that leisure has a positive influence on work ethic (Furnham, 1990; Tang, 1993). Cui et al. (2019) claimed that leisure at some level has a positive impact on employee productivity, which is a characteristic of work ethic. When an employee has about 5.813 hours of leisure per year, it has a positive impact on productivity. When the number of hours of leisure is far above or below this level, it has a negative impact on productivity (Cui et al., 2019). So there is still little clarity regarding the relationship between work ethic and the perception of CSR activities. However, as shown above, in hypothesis one, it has been mentioned the higher the perception of CSR activities, the higher their centrality of work and the more they will center their work. In that sense, there will be less time for leisure. Therefore, the fourth hypothesis is derived based on the literature:

***Hypothesis 4:** The higher the perception of CSR activities by employees, the less they will strive for leisure.*

2.2.5 Morality/ethics

The fifth dimension of work ethic is morality/ethics. Miller et al. (2002, p. 464) defined morality/ethics as: “believing in a just and moral existence”. A lot of researchers argued that employees’ morality is closely connected with CSR (Aguinis, 2011; Hui, 2008). Employees with high moral concerns show behavior that is consistent with the CSR activities of an organization (Kolodinsky et al., 2010). Also, other researchers argued that CSR activities are imbued with morality and ethics (Joyner & Payne, 2002). This means that there is a link between CSR activities and the morality/ethics of employees (Rupp et al., 2013). Because of these results, it can be expected that employees with high moral concerns would prefer to work for an organization that pays attention to CSR. So, therefore, it is expected that a corporate socially responsible organization also has employees with high moral concerns. In taking these things together, the outcome of this research will be that a high perception of CSR activities by employees leads to employees with high moral concern. The fifth hypothesis of this study is derived based on the literature:

***Hypothesis 5:** The higher the perception of CSR activities by employees, the more they will have high moral concerns.*

2.2.6 Delay of gratification

Miller et al. (2002, p. 464) defined delay of gratification as: “orientation toward the future; the postponement of rewards”. Bjorklund and Kipp (1996) examined whether there was a significant difference among gender in the delay of gratification. They found that women and girls are more apt to wait for a larger reward than men and boys. According to Waldman et al. (2006), managers that pay attention to CSR activities put more focus on delaying gratification for future concerns and priorities. As a result, it can also be expected that employees will show more delay of gratification because employees often follow the behavior of managers (De Jong & Den Hartog, 2007). In addition, Garel and Petit-Romec (2020) also argued that CSR-related activities motivate employees to engage in long-term activities. This means that they focus on the future, which is a characteristic of delay of gratification. These results led to the sixth hypothesis of this study:

***Hypothesis 6:** The higher the perception of CSR activities by employees, the more they will show a delay of gratification.*

2.2.7 Wasted time

The last dimension of work ethic is ‘wasted time’. Miller et al. (2002, p. 464) defined wasted time as: “attitudes and beliefs reflecting active and productive use of time”. This means that they try to work efficiently and they do not want to waste time (Miller et al., 2002). According to Organ (1988), productive use of time is a characteristic of conscientiousness. Conscientious people are committed to their job, work hard, obey the norms and rules of the organization, and never waste their time at work (Organ, 1988). As mentioned earlier, CSR activities of an organization lead to higher employee work engagement (Farid et al., 2019). So, people are more committed to their work, which in turn is a characteristic of conscientious people. These conscientious people do not want to waste time at work (Organ, 1988). So therefore, the outcome of this research will be that a high perception of CSR activities by employees leads to employees who focus on not wasting their time. Furthermore, when employees use their time efficiently, it will increase their job satisfaction and decrease avoidance behavior (Van Ness et al., 2010). As mentioned before, people who are more satisfied with their job, are also more involved in their work (Lee, 2005), and CSR activities lead to higher job involvement (Maignan et al., 1999). As a result, a high perception of CSR activities by employees can be expected to reduce wasted time because CSR activities lead to higher job involvement. Which in turn is a

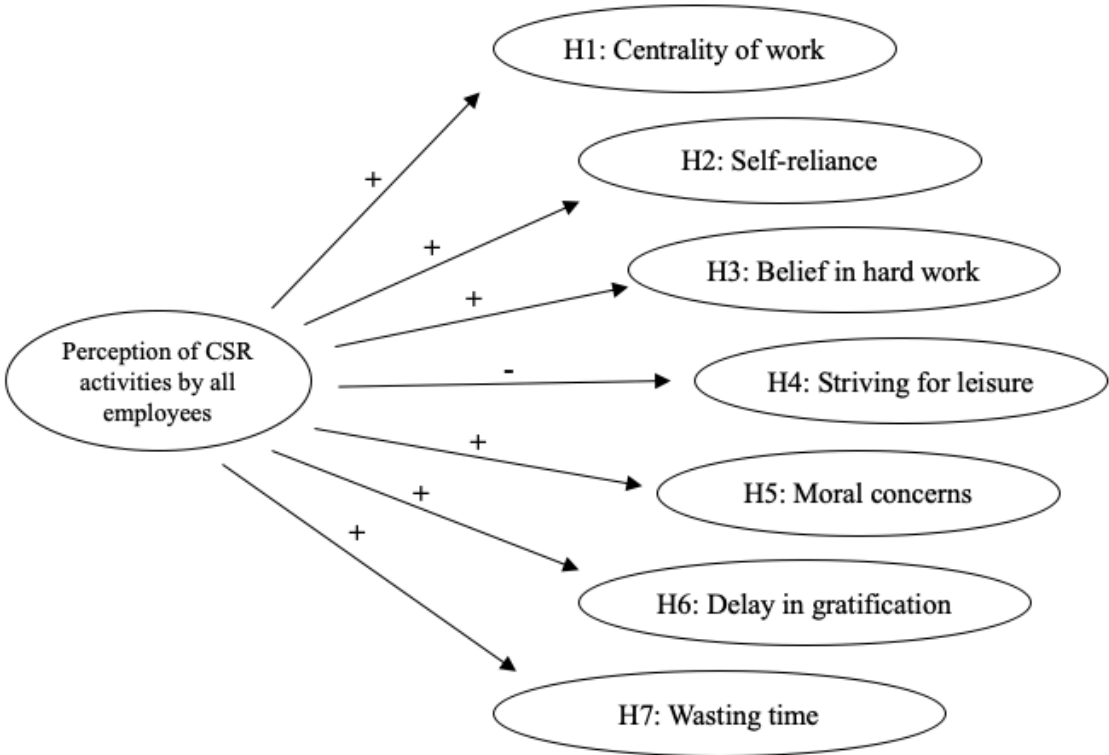
characteristic of reducing wasted time. Taking all these results together led to the last hypothesis of this study:

***Hypothesis 7:** The higher the perception of CSR activities by employees, the less they will waste their time.*

2.3 Conceptual model

By linking the perception of CSR activities by employees with the dimensions of work ethic, the following conceptual model is developed which is shown in Figure 1. In addition, the control variables were included when testing the hypotheses to see if they have an impact on the results.

Figure 1 Conceptual model



3. Methodology

3.1 Quantitative research method

This research investigated the effects of the perception of CSR activities by employees on their work ethic. According to Hair et al. (2018), this indicated a cause and effect relationship which is measured through a quantitative study. A cause and effect relationship is conceptualized as a cause for a specific outcome. The variables used in this study have been measured quantitatively (Glavas & Kelley, 2014; Meriac et al., 2013), therefore, it is not possible to use qualitative methods. In addition, quantitative research was chosen because the research is conducted at a multinational enterprise (MNE). In this way, the results consisted of a large part of the employees and therefore qualitative methods would be too time consuming. The data is collected through a survey which is shown in Appendix 1.6. Furthermore, Figure 8 (Appendix 1.10) shows the survey translated into Dutch. A further explanation about this is found in section 3.3 Data collection method.

3.2 Data source and justification

The research question consists of two concepts namely “employees’ work ethic” and “perception of CSR activities by employees”. The dependent variable is employees’ work ethic and consists of seven dimensions on which the hypotheses in this research have been based. Work ethic was measured by a short form of the multidimensional work ethic profile (MWEP-SF) developed by Meriac et al. (2013). The original multidimensional work ethic profile (MWEP) was developed by Miller et al. (2002), however, the length was a barrier to use. The large number of questions required too much time and effort for the respondents (Meriac et al., 2013). Making it more likely that respondents will drop out halfway through the survey. Therefore, this study used a server based on the shorter variant developed by Meriac et al. (2013). The questionnaire consists of 28 items on an interval scale (7-point Likert scale) from 7 = Strongly Agree to 1 = Strongly Disagree. A unipolar scale was chosen to offer respondents as many choices as possible. The seven dimensions of work ethic have been each measured by four items. Table 1 (Appendix 1.1) shows for each item which dimension has been measured.

The purpose of this study was to investigate how the perception of CSR activities by employees affects their work ethic. So, the independent variable is the perception of CSR activities by employees and has been measured by the Perceived CSR scale developed by Glavas and Kelley

(2014). The questionnaire consists of 8 items on an interval scale (7-point Likert scale) from 7 = Strongly Agree to 1 = Strongly Disagree.

Control variables have been taken into account because they could influence the results and they were necessary to ensure the reliability and validity of the research (Field, 2017; Hair et al., 2018). This study is controlled for gender, job tenure, and job status of employees because these variables could influence the degree of employees' work ethic. For example, Bjorklund and Kipp (1996) found that there was a significant difference among gender in the delay of gratification. In addition, previous studies found a significant relationship between job tenure and employees' work ethic (Gomez-Mejia, 1983; Whelen, 1972). Regarding the job status, Turnipseed and Rassuli (2005) found that managing employees may have a different perception of work ethic than regular employees. Furthermore, managers could influence employees' perception of CSR activities (Vlachos et al., 2017). The variables 'gender' and 'job status' were nonmetric variables. In Table 3 (Appendix 1.2), the control variables are shown with the answer possibilities.

3.3 Data collection method

The data analyzed in this study consisted of quantitative data collected from Company X. This worldwide player is originally an American company based in America, Asia, and Europe. Company X offers engineering, manufacturing, and technology solutions (Company X, 2020). This study focused on the most important subsidiary in Europe which is based in Specifically, two departments Design Engineering and Manufacturing, consisting of 420 employees. The Design Engineering department consists of 120 employees and focuses mainly on the realization of a customer's idea (Company X, 2022b). The Manufacturing department consists of 300 employees and focuses on developing intimate relationships with customers and bringing products to market faster and more cost-effectively than competitors (Company X, 2022a). These two departments were targeted for two reasons. First, last year, Company X Europe conducted an Engagement Survey. As part of this journey to more engagement within the company, they are now emphasizing ecological aspects and pro-social goals within the Company X Europe organization. In this way, they collaborated with the Radboud University Nijmegen to investigate and analyze aspects of CSR and work ethic. Second, the employees of these departments have the same level of education, which made it possible to compare the two departments. Support departments such as HR, finance, and marketing were not included in the survey because Company X focused on the two departments of Design Engineering and

Manufacturing in the Engagement Survey. It has been chosen to include both regular employees and managing employees because results may vary among employees and managers. The questionnaire was offered online through the software Google Forms and the objective was to get a minimum response of 100 employees. The questionnaire was also offered in Dutch to make the barrier for participation as low as possible. The translation has been checked by Radboud into Languages and was declared valid. To achieve the response rate of 100 employees, a reminder email was also sent to employees, the English version is shown in Figure 4 (Appendix 1.7) and the Dutch version is shown in Figure 7 (Appendix 1.11).

3.4 Data analysis

After the data was collected through a questionnaire, several analytical steps were performed using the software program SPSS. First, a reliability analysis was conducted to see if the items fit well together as a dimension. The Cronbach's alpha indicates the degree of reliability (Field, 2017; Hair et al., 2018). Subsequently, the variables had to be combined. Namely, one variable for the questions about employees' perception of CSR and seven variables for the dimensions of work ethics. All variables have been shown in Table 1 and Table 2 (Appendix 1.1). After that, missing data was analyzed to check whether it was ignorable or not. This missing data has been checked by performing a univariate descriptive analysis. There is missing data when one or more variables are not available for analysis, this might affect the generalizability of the results (Field, 2017; Hair et al., 2018). To characterize the missing data, it has been checked if the missing data were scattered randomly or are distinct patterns identifiable. Furthermore, it has been checked if there were any outliers in the dataset (Field, 2017; Hair et al., 2018). If an outlier has been founded, it would be transformed into a missing value. The missing data is ignorable if it is less than 10% of the dataset and completely at random. When the missing data is not completely at random, it could bias the results (Hair et al., 2018). Finally, in the descriptive analysis, skewness and kurtosis were analyzed. The skewness and kurtosis provide more information about the shape of the distribution (Field, 2017). According to Field (2017), skewness measures the asymmetry of the probability distribution and kurtosis indicates the extent to which scores cluster in the tail or peak of a frequency distribution.

The proposed hypotheses have been tested with a multivariate analysis of covariance (MANCOVA) since there is one metrically independent variable, seven metrically dependent variables, and three control variables. According to Field (2017), Multivariate Analysis of

Variance (MANOVA) tests whether there is a cause-and-effect relationship. As mentioned before, this is the case in this research. As control variables were included in the study, a MANCOVA has therefore also been performed. Before the test was performed, assumptions were tested. It is important to test the assumptions because bias has to be avoided in statistics (Field, 2017). When bias occurs, the results of the respondents are at odds with the true values. So it is important to get unbiased values which are the same as the thing it is trying to estimate (Field, 2017). The five assumptions of MANOVA also had to be tested for a MANCOVA (Field, 2017; Hair et al., 2018). First, the independence among observations has been checked. Secondly, the equality of variance, also called homogeneity, has been tested. Next, the normality of dependent measures has been examined. Fourth, the linearity of the relationships between the outcomes must be considered. The last assumption of MANOVA is the sensitivity to outliers, however, this is already discussed in the previous section. Furthermore, there are two assumptions for use of an analysis of covariance (Field, 2017; Hair et al., 2018). First, the covariance must have some relationship (correlation) with the dependent variables and there should be no correlation with the independent variable. Second, they must have a homogeneity of regression effect (Field, 2017; Hair et al., 2018). After all assumptions have been met, the MANCOVA was performed. All the steps described above have been elaborated in the results.

3.5 Research Ethics

Conducting an online survey can involve ethical issues. The ethical principles explained below were based on the Netherlands Code of Conduct for Research Integrity (Netherlands Code of Conduct for Research Integrity, 2018). These ethical principles are honesty, scrupulousness, transparency, independence, and responsibility. This research is honestly made because results were not falsified, and the entire research process was handled accurately. In addition, there is scrupulousness by using scientific methods (Hair et al., Field, 2017). This ensures carefulness in designing, undertaking, reporting, and disseminating research. The third principle, transparency, is also important, which means that it is clear to other people what data the research is based on and how the results were achieved. As mentioned earlier, the data was collected through an online survey completed by employees of Company X. The fourth principle, independence, is achieved because the researcher is not guided by non-scientific considerations. Moreover, independence is achieved because the researcher worked completely independently at all stages of the research. Lastly, responsibility is achieved because this research is scientifically and societally relevant. Furthermore, the researcher had taken into

account the legitimate interests of the commissioning company Company X, by surveying the departments Design Engineering and Manufacturing. In addition, the researcher worked closely with Company X's Project Test Manager to ensure that Company X's interests were taken into account.

In addition to the above principles, it is also important to ensure confidentiality (Field, 2017; Hair et al., 2018). Therefore, the researcher worked closely with Company X's Project Test Manager who had introduced the researcher in Company X's two weekly newsletter, which is shown in Figure 1 (Appendix 1.3). In addition, it is important to ensure anonymity (Field, 2017; Hair et al., 2018). This was ensured by indicating that personal information was not asked for and that the answers have only been used for this study. In the invitation of the survey shown in Figure 3 (Appendix 1.5), the concepts of CSR and work ethic have been explained briefly and simply making the concepts easy to understand for everyone. This in turn contributed to confidentiality. The Dutch version of the invitation is shown in Figure 6 (Appendix 1.9). Furthermore, it is important to have informed consent (Field, 2017; Hair et al., 2018). An informational email, see Figure 2 (Appendix 1.4) and see Figure 5 for the Dutch version (Appendix 1.8), was sent a week before the survey invitation. In this email, it was explained what the survey entails and it also explained the purpose of Company X and the researcher. This informational email is written on behalf of the researcher and the supervisor from Company X which also leads to additional confidence in the study. Before this study was conducted, it was determined that the researcher would share the results with Company X's Project Test Manager and make recommendations for the management team based on the results. The Project Test Manager of Company X would then share the results with the employees in an overview.

4. Results

Before the MANCOVA analysis is performed, it is important to analyze the descriptive statistics and seven assumptions must be met (Field, 2017; Hair et al., 2018). After that, the MANCOVA analysis is performed.

4.1 Descriptive statistics

Before analyzing the results, it is important to see whether the items fit well together as a dimension. This is measured by a reliability analysis, the Cronbach's alpha indicates the degree of reliability (Field, 2017; Hair et al., 2018). Appendix 2.1 shows the results of the reliability analysis. Most of the items are reliable with Cronbach's $\alpha > .800$, however, the analysis in Table 6 (Appendix 2.1) indicates a too low value for morality/ethics with Cronbach's $\alpha = .582$. Therefore, the item analysis (Table 7, Appendix 2.1) is checked, in which it is notable that the corrected item total correlation is $> .30$, which means that the items fit well together (Field, 2017). The analysis in Table 2 (Appendix 2.1) indicates also for self-reliance a too low value with Cronbach's $\alpha = .576$. Unfortunately, the values of the item analysis in Table 3 (Appendix 2.1) are not $> .30$. However, for the sake of comparability with other studies, no further action is taken on this matter. The low value of Cronbach's α is because of the small set of items in this study. According to Field (2017), the larger the number of items, the higher the value of Cronbach's alpha.

A total of 144 respondents participated in this research. Looking at the frequency tables in Appendix 2.2, Table 10 shows the number of men and women who participated in the study. A large proportion of the respondents are male, namely 77.1% of the respondents. This is representative of the sample because relatively more men than women are employed by Company X. In addition, Table 11 (Appendix 2.2) indicates that 29.9% are employed by the organization for 0-2 years and 29.9% are employed by the organization for more than 12 years. Furthermore, Table 12 (Appendix 2.2) shows that a majority of respondents are employed as an employee, namely 86.8%, and a smaller proportion are employed as a manager, namely 13.2% of the respondents. This is also representative of the sample because there are relatively more employees than managers.

Table 13 (Appendix 2.2) shows a descriptive analysis of the independent variable and dependent variables. Using this table, missing values and outliers can be analyzed. As

mentioned earlier in section 3.4.1, missing data is ignorable if it is less than 10% of the dataset (Field, 2017; Hair et al., 2018). There are no outliers in the data set and the missing data percentage run from 0.69% to 4.17%, meaning the missing data is ignorable. Table 14 (Appendix 2.2) shows a descriptive analysis of the control variables. As with the independent variable and dependent variables, the missing data can also be ignored here.

Next, the skewness and kurtosis are analyzed. Tables 13 and 14 (Appendix 2.2) show that almost all variables display skewness and kurtosis within the value of -3 and 3. This means that the distribution of the results is approximately normal. Indicating the results are around the mean (Field, 2017). However, this is not the case for the variable centrality of work. The kurtosis of 3.527 makes it important to analyze the histogram and plots. Figure 1 (Appendix 2.2) shows the histogram in which it can be seen that an extreme outlier is present. The same can also be seen in the Q-Q Plot which is shown in Figure 2 (Appendix 2.2). In addition, the Boxplot which is shown in Figure 3 (Appendix 2.2) indicates that respondent 64 is the extreme outlier. Looking at this respondent's answers, it might seem that the respondent answered the questions seriously, therefore it was decided to leave the respondent in the data and ignore the high value of kurtosis. Lastly, the missing data is examined to see if it is completely random, meaning there is no relationship between the missing indicator and observed variables. When the missing data is not completely at random, it could bias the results (Field, 2017; Hair et al., 2018). The Missing Completely at Random test (Table 15, Appendix 2.3), shows non-significance with $p < 0.05$ with a value of $p = .953$. According to Hair et al. (2014), this means the data is missing completely at random.

4.2 Assumptions

Before the MANCOVA analysis is performed, the assumptions mentioned in section 3.4.2 must be met (Field, 2017; Hair et al., 2018). Appendix 2.4 shows tables of output from the assumptions. Regarding the first assumption, the responses of each group need to be uncorrelated with each other by some characteristics of the group (Field, 2017; Hair et al., 2018). This means that there are no relationships between observations in each group or between groups. If there are relationships, participants occur multiple times in a sample, leading to skewed and unrepresentative results. This assumption is tested with the Durbin-Watson test which can range from 0 to 4 (Field, 2017). It is important to strive for a value of 2, meaning there is no correlation between the residuals (Field, 2017). Table 16 (Appendix 2.4) shows there

was no independence of residuals as assessed by the Durbin-Watson statistic of 1.919 which is very close to a value of 2. This means that all the employees of Company X who responded to the survey are not related to each other. In addition, no dependencies are expected in this study because everyone participates only once. Because of the above reasons, the first assumption is fulfilled. The second assumption is checked using the Levene's Test which needs to be non-significant to have equal variances. The Levene's Test (Table 17, Appendix 2.4) shows all values are above 0.05, meaning there are no differences in mean scores of the different groups. Therefore, it is concluded that there is homogeneity, hence the second assumption is fulfilled. The third assumption requires the dependent measures must be normally distributed. Although, this assumption is not a problem if the sample size (N) is larger than 30 (Hair et al., 2018, Field, 2017). Table 13 (Appendix 2.2) shows that the sample size (N = 144) is above 30, thus the assumption of normality is met. Regarding the fourth assumption, it is required that all dependent variables are linearly related (Field, 2017; Hair et al., 2018). Figure 4 (Appendix 2.4) shows linearity among the dependent variables which fulfills the fourth assumption. As mentioned earlier in section 4.1, it is important to check whether there are outliers in the data. Since no outliers are detected which is already explained in section 4.1, the fifth assumption is also fulfilled. Then, the sixth hypothesis is tested with a scatterplot. A scatterplot represents a relationship between metric variables in a graph (Field, 2017; Hair et al., 2018). Figure 5 (Appendix 2.4) shows there is homoscedasticity and unbiased because there is no specific pattern identified. So the sixth assumption is also fulfilled because there is no correlation with the independent variable. Finally, the last assumption requires the control variables to have homogeneity of regression effect (Field, 2017; Hair et al., 2018). This means that the control variables have an equal effect on the dependent variable across the groups. When looking at gender * CSR perception, job tenure * CSR perception, and job status * CSR perception in Table 18 (Appendix 2.4), it can be seen that all relationships with the dependent variables are non-significant because they are all above $p < .05$. So the last assumption about the homogeneity of the regression effect is met. Thus, it can be concluded that all assumptions are met, which means that the MANCOVA analysis could be performed.

4.3 Multivariate analysis of covariance

To answer the research question, the hypotheses are tested by conducting a MANCOVA analysis. This analysis is conducted to investigate whether the CSR perception by employees affects the work ethic of employees controlled by gender, job status, and job tenure. Table 1

below shows the results of the Wilks' Lambda test. In this, it can be seen that CSR perception has a significant effect on the combined dependent variables because $F(7, 118) = 4.734$, $p < .001$; Wilks' Lambda = .781; partial $\eta^2 = .219$. This means employees' perceptions of CSR have a strong significant effect on the combined dimensions of work ethic. The control variables have no significant effect on the combined dependent variables. Although, job tenure has almost a significant value with a strong effect because $F(7, 118) = 2.019$, $p = .058$; Wilks' Lambda = .893; partial $\eta^2 = .107$. According to Field (2017), a partial η^2 value of around .01 indicates a small effect, around .06 indicates a medium effect, and around .138 indicates a strong effect. It is therefore decided to include the control variable job tenure when analyzing the hypotheses.

Table 1: Multivariate Tests

Multivariate Tests Wilks' Lambda test

Effect	Value	F	Hypothesis df	Error df	Sig.	Partial η^2
Intercept	.340	32.669	7.000	118.000	<.001	.660
CSR perception	.781	4.734	7.000	118.000	<.001	.219
Gender	.948	.926	7.000	118.000	.489	.052
Job Status	.961	.680	7.000	118.000	.689	.039
Job Tenure	.893	2.019	7.000	118.000	.058	.107

After showing the significant effect of CSR perception on the combined dependent variables, the results are zoomed in using the Tests of Between-Subjects Effects (Table 19, Appendix 2.5) to test the hypotheses. To have a significant relationship between the independent variable and the dependent variables, it is required to have a significant value below $p < .05$ (Field, 2017). The analysis shows that perceived CSR perception has a significant effect on the centrality of work, self-reliance, hard work, delay of gratification, and wasting time because $p < .05$. However, the analysis shows that perceived CSR perception has not a significant effect on leisure and morality/ethics because $p > .05$. In addition, the control variables gender and job status have no significant effect on the dependent variables because $p > .05$. Although, job tenure does have a significant effect on hard work because $p = .044$ which is $< .05$. Since this study is investigating whether the effect is positive or negative, the Parameter Estimates is analyzed which are shown in Table 2 below.

Table 2: Parameter Estimates

<i>Parameter Estimates</i>						
Dependent variable	Parameter	B	Std. Error	t	Sig.	Partial η^2
Centrality of work	CSR perception	.324	.075	<.001	<.001	.132
Self-reliance	CSR perception	.190	.069	.007	.007	.057
Hard work	CSR perception	.287	.101	.005	.005	.061
	Job tenure	-.142	.070	-2.032	.044	.032
Leisure	CSR perception	-.076	.094	-.812	.419	.005
Morality/ethics	CSR perception	.101	.055	1.854	.066	.027
Delay of gratification	CSR perception	.308	.091	3.378	<.001	.084
Wasting time	CSR perception	.210	.073	2.877	.005	.063

The first dimension centrality of work shows $p < .001$ and $\beta = .324$. So when CSR perception increases by one unit, the centrality of work will increase with $\beta = .324$. This means that an increase in CSR perception will increase the centrality of work. Due to these results, the first hypothesis is accepted. The second dimension self-reliance shows $p < .05$ and $\beta = .190$. So when CSR perception increases by one unit, self-reliance will increase with $\beta = .190$. Due to these results, the second hypothesis is accepted. Also, the third hypothesis shows $p < .05$ and $\beta = .287$. This means that an increase in CSR perception will increase the employees' belief in hard work. Therefore, the third hypothesis is accepted. Additionally, control variable job tenure shows $p < .05$ and $\beta = -.142$. This means that job tenure has a significant effect on employees' belief in hard work. So the longer employees work for the organization, the lower their belief in hard work. Next, the fourth dimension leisure shows $p = .419$ and $\beta = -.076$. This β indicates when CSR perception increases by one unit, fewer employees will strive for leisure. However, $p > .05$ which means that the effect of CSR perception on striving for leisure is not significant. Because of these results, the fourth hypothesis is rejected. In addition, the fifth dimension morality/ethics shows $p = .066$ and $\beta = .101$. This β indicates when CSR perception increases by one unit, employees' morality/ethics will increase with $\beta = .101$. However, $p > .05$ which means that the effect of CSR perception on employees' morality/ethics is not significant. Because of these results, the fifth hypothesis is rejected. The sixth hypothesis delay of gratification shows $p < .001$ and $\beta = .308$. So when CSR perception increases by one unit, delay of gratification will increase with $\beta = .308$. Due to these results, the sixth hypothesis is accepted. Lastly, the seventh hypothesis wasting time shows $p < .05$ and $\beta = .210$. This means that when CSR perception increases by one unit, employees want to waste even less time at work. These results indicate that the last hypothesis is accepted.

5. Conclusion

This study aims to fill the gap in the literature and investigate the relationship between CSR perception by employees and their work ethic. The following research question was formulated in the introduction to investigate the abovementioned: *“What is the relation between CSR perception by employees and their work ethic?”* The results described in the previous chapter lead to a threefold answer to this research question. Firstly, the results of this study indicate that perception of CSR by employees has an overall significant strong effect on employees' work ethic. Secondly, the control variables gender and job status have no significant effect on employees' work ethic. The control variable job tenure has almost a significant effect on employees' work ethic. Thirdly, when focusing separately on the dimensions of work ethics to test the hypotheses, it is found that CSR perception by employees does not have a significant effect on all dimensions of work ethics. The results show that CSR perception by employees has a significant positive effect on the centrality of work, self-reliance, belief in hard work, delay of gratification, and wasting time. So, the higher the perception of CSR activities by employees, the higher their centrality of work; their self-reliance; their belief in hard work; the more they will show a delay of gratification, and the less they will waste their time. CSR perception by employees has no significant effect on leisure and morality/ethics. So when CSR perception by employees will increase, it will not affect leisure or morality/ethics. The control variable job tenure has only a significant effect on the employees' belief in hard work. So the longer employees work for the organization, the lower their belief in hard work.

6. Discussion

In this chapter, the results of chapter four are discussed and linked to the existing literature discussed in chapter two. In addition, the literature is re-examined to explain the rejected hypotheses. Next, the theoretical and practical implications are discussed. Finally, the limitations and recommendations for future research are presented.

6.1 Interpretation of the results

6.1.1 Overall effect on work ethic

This research investigates the relation between CSR perception by employees and their work ethic. The results of the overall effect show a significant strong relationship between CSR perception by employees and their work ethic. In other words, when organizations implement CSR activities, this has a strong effect on the work ethic of their employees. The relationship between these two concepts had not been investigated before (Farid et al., 2019). However, based on previous literature, CSR activities affect the employee level because CSR activities lead to a higher involvement, work engagement, effort, and OCB (Farid et al., 2019; Glavas & Piderit, 2009; Maignan et al., 1999; Sully de Luque et al., 2008). The results of the overall effect are in line with the effect on the individual level because work ethic is also measured on the individual level.

6.1.2 Effect on seven dimensions of work ethic

In addition to the overall effect, the seven dimensions of work ethic are zoomed in to test the hypotheses. Although most effects are significant, two hypotheses are not significant. Hypothesis 1 stated that the higher the perception of CSR activities by employees, the higher their centrality of work. Based on the results in chapter four, the first hypothesis is accepted. So the higher the perception of CSR activities by employees, the higher the likelihood of employees center their work. The reason behind this could be that a high CSR perception by employees leads to a higher work involvement (Farid et al., 2019; Glavas, 2016), and people who have a high centrality of work, will also show a higher work involvement (Diefendorff et al., 2002; Kanungo, 1982).

Hypothesis 2 stated that the higher the perception of CSR activities by employees, the higher their self-reliance. The results in chapter four indicates that the second hypothesis is accepted. This means that the higher the perception of CSR activities by employees, the higher the

likelihood that employees are self-reliant. There are several underlying reasons for this hypothesis that have already been discussed in chapter two. First of all, CSR activities have a positive influence on work engagement, especially for more individualistic people (Rupp et al., 2018). In addition, Rupp et al. (2018) stated that people who want to be more self-reliant will also be more individualistic. Thus, the positive relationship between CSR perception by employees and their self-reliance can be explained by the consistency of individualistic people which is reflected in both the relationship with CSR activities and self-reliance. Secondly, hypothesis two can be explained by the relationship with productivity. As mentioned earlier in chapter two, CSR activities have a positive influence on employees' productivity (Heal, 2005). In addition, self-reliant people are highly motivated to achieve something (Zabelina et al., 2018). Dobre (2013) argue that highly motivated employees have high productivity. So productivity is also reflected in both the relationship with CSR activities and self-reliance. Individualistic people (Rupp et al., 2018) and high productivity (Dobre, 2014; Heal, 2005; Zabelina et al., 2018) taken together, may explain why hypothesis 2 is accepted.

Subsequently, hypothesis 3 stated that the higher the perception of CSR activities by employees, the more they believe in hard work. Based on the results in chapter four, the third hypothesis is accepted. These results are in line with the arguments of Jones (1997) and Heal (2005). People who work hard use their time productively, making productivity a characteristic of hard work (Jones, 1997). Additionally, CSR activities can improve employees' productivity (Heal, 2005). So the reason behind this hypothesis could be the link with productivity which is reflected in both the relationship with CSR activities and self-reliance (Heal, 2005; Jones, 1997). So, therefore, the higher the CSR perception by employees, the higher the likelihood they believe in hard work.

Then, hypothesis 4 stated that the higher the perception of CSR activities by employees, the less they will strive for leisure. The results in chapter four indicates that the fourth hypothesis is rejected because it is not significant. The negative value of β does indicate that employees will strive less for leisure when their CSR perceptions are high. However, the effect size (partial η^2) is very small which led to the conclusion that in this study no relationship was found between leisure and CSR perception by employees. This does not mean that there is no difference in general, it only means that there has not been shown a significant difference in this study. An explanation for the results of this study could be the sample size. As previous studies have had much larger samples compared to this study. For example, the study by Ryan

and Tipu (2014) has a sample size of $N = 484$ which is almost 3.5 times larger than the sample size of this study which is $N = 144$. High sample sizes can potentially lead to significant results. So when there is a low sample size, it is harder to find a significant effect (Field, 2017). However, it is not surprising that there is no relationship between CSR perception by employees and leisure. As already mentioned in chapter two, there is no consensus about the relationship between leisure and work ethic (Van Ness et al., 2010). This could be because it is assumed that fifty years ago people thought differently about this than they do now. So new research has changed the way people think about the relationship between leisure and work ethics. In recent years, a proper work-life balance has become very popular because it leads to higher job satisfaction, performance, commitment, and less stress (Sirgy & Lee, 2018). Leisure thus seems to be increasingly important for organizations and employees. This could be an explanation for the absence of the relationship between CSR perception by employees and leisure.

Hypothesis 5 stated that the higher the perception of CSR activities by employees, the more they will have high moral concerns. Based on the results in chapter four, the fifth hypothesis is rejected because it is not significant. The positive value of β does indicate that employees will have high moral concerns when their CSR perceptions are high. However, this effect size (partial η^2) is very small which led to the conclusion that in this study no relationship is found between morality/ethics and CSR perception by employees. An explanation for this could be the low value of Cronbach's alpha for morality/ethics. This value indicates that the items did not all measure the same construct. This low Cronbach's Alpha was also an issue in Ryan and Tipu's (2014) study. In addition, Ryan and Tipu (2014) found that women scored relatively higher on morality/ethics than men. While the sample size of this study consists of relatively more men (77.1%) than women because more men than women are employed by the organization. This could be an explanation for the absence of the relationship between CSR perception by employees and their morality/ethics.

Subsequently, hypothesis 6 stated that the higher the perception of CSR activities by employees, the more they will show a delay of gratification. The results in chapter four indicates that the fourth hypothesis is accepted. This means that the higher the perception of CSR activities by employees, the higher the likelihood that employees show a delay of gratification. The reason behind this could be that managers paying attention to CSR activities put more focus on delaying gratification for future concerns and priorities (Waldman et al., 2006). De Jong & Den Hartog (2017) stated that employees often follow the behavior of managers. In addition, CSR

activities can also motivate employees to participate in long-term activities (Garel & Petit-Romec, 2020). So, therefore, the higher the CSR perception by employees, the higher the likelihood they will show a delay of gratification.

Finally, the last hypothesis stated that the higher the perception of CSR activities by employees, the less they will waste their time. Based on the results in chapter four, the seventh hypothesis is accepted. This means that the higher the CSR perception by employees, the higher the likelihood that employees do not want to waste their time. The reason behind this could be the link with Organ's (1988) argument. He argued that conscientious people do not want to waste their time and are more committed to their job (Organ, 1988). As mentioned earlier in chapter two, CSR activities lead to higher engagement and commitment (Farid et al., 2019). So, therefore, a high CSR perception by employees leads to the likelihood that they do not want to waste their time because they are committed to their job and want to use their time efficiently (Miller et al., 2002). It can be concluded that almost all the results are consistent with the hypotheses established based on the literature, except for the hypotheses about leisure and morality/ethics.

6.1.3 Control variables

Besides answering the research question and testing the hypotheses, control variables are also included in this study. Based on the results in chapter four, none of the control variables has a significant effect on employees' work ethic. The absence of a significant effect of gender on employees' work ethic is confirmed by Meriac, Poling, and Woehr (2009). Furthermore, job status has also no significant effect on employees' work ethic. This is a surprising result because researchers claimed that managers have a different level of work ethic than employees (Turnipseed & Rassuli, 2005). Although Ali & Al-Owaihian (2008) argued that managers and employees both scored high on work ethic. An explanation for the missing effect in this study could be due to the smaller sample size or the origin of the respondents. As mentioned earlier, when there is a low sample size, it is harder to find a significant effect (Field, 2017). The last control variable job tenure has almost a significant effect on work ethic. When zooming in on the dimensions of work ethic for this control variable, it can be seen that job tenure has a significant effect on the hard work dimension. The results of this study could be compared with the study of Pogson et al. (2003). They also found that employees in their early stages work harder than employees in later stages (Pogson et al., 2003). This is in line with this study because here it is found that the longer employees work for the organization, the less they

believe in hard work. However, there is no consensus regarding the measurement of job tenure. Pogson et al. (2003) used age for career stage while this study has used organizational tenure.

6.2 Theoretical and practical implications

As mentioned earlier in the introduction, much research has been done on CSR in the past. For the most part, the literature has focused on the institutional and organizational level aimed at external stakeholders (Glavas & Kelley, 2009; Lee et al., 2013). Furthermore, past research on CSR has mainly focused on the financial goals of organizations (Lee, 2008) and the CSR perception of customers (Lee et al., 2013). While limited research has been done in the literature about the perception of CSR by employees (Rodrigo & Arenas, 2008). Since several researchers claimed that research on CSR at the individual level is important (Lee et al., 2013), this study focuses on CSR perception by employees. Research on CSR perception by employees is important because CSR can lead to competitive advantage, through the attraction of talent, loyalty, and motivation (Branco & Rodrigues, 2006). Furthermore, employees have a positive influence on the organization's effectiveness (Manzoor, 2012). These reasons make it important to focus on the employee level in studying CSR. Additionally, Farid et al. (2019) claimed that there is no research yet on the link between CSR perception by employees and their work ethic. Research on work ethic is also important because it leads to job satisfaction, organizational commitment, and economic development (Congleton, 1991; Lambert & Hogan, 2009; Yousef, 2000). These reasons make it interesting to combine the CSR perception by employees and their work ethic and to investigate the relationship between these two concepts.

This study makes a unique theoretical contribution by providing insight into the relationship between employees' CSR perception and their work ethic. Therefore, this study shows that CSR has a strong influence on employees' work ethics. So when an organization pays attention to CSR activities, according to this study, this could positively influence the work ethic of employees. In addition, through this study, it has become clear that CSR perception by employees does not affect all seven dimensions of work ethic. Specifically, there is no effect on leisure and morality/ethics. In addition, it has become clear that gender, job status, and job tenure do not affect work ethic. Although, when zooming in on the dimensions of work ethic, the results shows that job tenure does affect employees' belief in hard work. As the relationship between CSR perception by employees and their work ethic has been identified, this study contributes to filling the gap observed by Farid et al. (2019).

Since it is known that CSR activities lead to higher work ethics of employees, this research is also practically relevant for organizations. This study is useful for management teams, HR departments, and communication departments of organizations. They will understand the importance of CSR even more because it also has positive effects on the work ethic of employees. For example, they can develop internal communication campaigns about CSR activities in which they try to stimulate employees to become more enthusiastic about implementing and executing CSR activities. By developing campaigns about CSR, employees may feel more involved in the implementation and execution of CSR activities in the organization. In addition, CSR can also be important for the recruitment of new employees because CSR activities positively influence the organization's reputation, which in turn leads to the attraction of new employees. To conclude, implementing CSR activities has many advantages for an organization at the employee level.

6.3 Limitations and directions for future research

In this research, 144 respondents completed the survey which is a response rate of 34%. In the future, there are several ways to increase this response rate. The researcher did not know any of the employees of the organization, which makes the employees feel less obliged to fill in the survey. If, for example, the researcher had done an internship at the organization, the researcher could have made more contact with the employees, which could make them more inclined to complete the survey. However, there was too limited time to do an internship at the organization. It is therefore advisable to get to know the respondents better in future research to achieve a higher response rate. However, this could also lead to new problems. The respondents might give socially desirable answers if they know the researcher. It may also be more difficult for the researcher to analyze the data objectively. Furthermore, the short form of the multidimensional work ethic profile (MWEP-SF) was used in this study. Perhaps the original version of Miller et al. (2002) could give a more comprehensive view of the relationship between CSR perception by employees and their work ethic. It is therefore recommended to use the original version in future research.

Since this is one of the first studies providing evidence about the relationship between CSR perception by employees and their work ethic, it is recommended to carry out this research again in different contexts. First of all, this study is conducted by an organization where mainly highly educated technicians are employed. It may be interesting to conduct this research among lower educated employees, or among employees working in another sector to see if the

relationship is still there. Secondly, this research is conducted at an MNE. In the future, it may be interesting to see whether the relationship is also present in small-medium enterprises. In addition, this research took place in a short period of time which made it complicated to include other subsidiaries of the organization. It is therefore important to take a longer period of time in the future. In this way, it will be more appropriate to focus on the international business perspective, as was also determined beforehand for this study. When there is more time, it is possible to include several subsidiaries around the world. It would be interesting to see how the relationship is in other parts of the world within one organization since this research is focused only on one organization in Europe.

As already mentioned, the organization employs mainly technicians. This could have an impact on the results of this study. It is questionable whether the results would have been the same in another organization operating in a different sector. In addition, it is questionable whether the results would be the same in another country because it is assumed that the Netherlands focuses more on sustainability than other countries. It is also assumed that people in the Netherlands have a higher degree of work ethic than people in other countries. Therefore, it is again interesting to study different subsidiaries in the world because the type of country would influence the results. Hopefully, this study serves as a springboard for future research in a different context striving for a higher response rate.

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Appendix 1: Survey

Appendix 1.1 Items, dimensions, and variables

Table 1 Items, dimensions, and variables perception of CSR

Item	Variable
Contributing to the well-being of employees is a high priority at the organization	csr_1
Contributing to the well-being of customers is a high priority at the organization	csr_2
Contributing to the well-being of suppliers is a high priority at the organization	csr_3
Contributing to the well-being of the community is a high priority at the organization	csr_4
Environmental issues are integral to the strategy of the organization	csr_5
Addressing environmental issues is integral to the dairy operations of the organization	csr_6
The organization takes great care that our work does not hurt the environment	csr_7
The organization achieves its short term goals while staying focused on its impact on the environment	csr_8

Table 2 Items, dimensions, and variables Work ethic

Item	Dimension	Variable
It is important to stay busy at work and not waste time.	Wasted Time	wt_1
I feel content when I have spent the day working.	Centrality of Work	cw_1
One should always take responsibility for one's actions.	Morality/ethics	me_1
I would prefer a job that allowed me to have more leisure time.	Leisure	l_1
Time should not be wasted, it should be used efficiently.	Wasted Time	wt_2
I get more fulfillment from items I had to wait for.	Delay of Gratification	dg_1
A hard day's work is very fulfilling.	Centrality of Work	cw_2
Things that you have to wait for are the most worthwhile.	Delay of Gratification	dg_2
Working hard is the key to being successful.	Hard Work	hw_1
Self-reliance is the key to being successful.	Self-reliance	sr_1
If one works hard enough, one is likely to make a good life for oneself.	Hard Work	hw_2
I constantly look for ways to productively use my time.	Wasted Time	wt_3
One should not pass judgment until one has heard all of the facts.	Morality/ethics	me_2
People would be better off if they depended on themselves.	Self-reliance	sr_2
A distant reward is usually more satisfying than an immediate one.	Delay of Gratification	dg_3
More leisure time is good for people.	Leisure	l_2
I try to plan out my workday so as not to waste time.	Wasted Time	wt_4
The world would be a better place if people spent more time relaxing.	Leisure	l_3
I strive to be self-reliant.	Self-reliance	sr_3
If you work hard you will succeed.	Hard Work	hw_3
The best things in life are those you have to wait for.	Delay of Gratification	dg_4
Anyone who is able and willing to work hard has a good chance of succeeding.	Hard Work	hw_4
It is important to treat others as you would like to be treated.	Morality/ethics	me_3
I experience a sense of fulfillment from working.	Centrality of Work	cw_3
People should have more leisure time to spend in relaxation.	Leisure	l_4

It is important to control one's destiny by not being dependent on others.	Self-reliance	sr_4
People should be fair in their dealings with others.	Morality/ethics	me_4
A hard day's work provides a sense of accomplishment.	Centrality of Work	cw_4

Appendix 1.2 Control variables

Table 3 Items, dimensions, and variables perception of CSR

Construct	Item
Gender of employee	Nominal scale for gender 1 = Female 2 = Male
Job tenure of employee	Ordinal scale for number of years worked in organization 1 = 0-2 years 2 = 3-5 years 3 = 6-8 years 4 = 9-11 years 5 = more than 12 years
Job status of employee	Nominal scale for job status 1 = Employee 2 = Manager

Appendix 1.3 Introduction in newsletter

Figure 1 Introduction Newsletter, sent on 25 April 2022

Mijn naam is Anne van Otten, 23 jaar oud en ik woon in Enter. In mijn vrije tijd ben ik graag actief, ik zit op tennis en doe aan CrossFit. Op dit moment zit ik in de afrondende fase van de master International Business aan de Radboud Universiteit. Voor mijn master thesis doe ik onderzoek naar de relatie tussen de perceptie van medewerkers over Corporate Social Responsibility activiteiten en hun werk ethiek. Gaandeweg hebben jullie al een enquête verzoek ontvangen over Corporate Social Responsibility en werk ethiek om de relatie tussen deze twee aspecten te onderzoeken. Hiervoor zou ik om jullie ondersteuning willen vragen deze enquête in te vullen, om zowel mij als te helpen bijdragen in de maatschappelijke samenwerking.

Appendix 1.4 Informational mail (English version)

Figure 2 Informational mail (English version), sent on 18 April 2022

Dear employee of [redacted] dear colleague,

In the context of the [redacted] Engagement Survey, a number of activities have been launched using your feedback to create a more engaging experience with [redacted] as an employer. As part of this journey, [redacted] is now focusing on ecological aspects and pro-social objectives within the [redacted] organization for which it is collaborating with the Radboud University Nijmegen in order to survey and analyze aspects of Corporate Social Responsibility (CSR) and work ethic.

And to get us started, we need your help!

As part of a research master's program, Anne Otten, student at Radboud University Nijmegen, is currently researching about the relationship between employees' perception of CSR activities within our organization and its effect on the employee's work ethic ([link to thesis summary](#)).

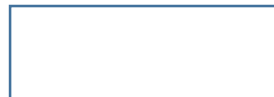
For this purpose, Anne has prepared a questionnaire and will appreciate your participation. You are asked for your opinion, so there are no wrong answers. Completing the questionnaire requires less than 10 minutes of your time and no personal data will be requested in the questionnaire to guarantee anonymity and confidentiality.

If you have any questions or comments about Anne's research, please do not hesitate to contact her via email ([redacted]) or reach out to me directly.

On behalf of Anne and myself, we would like to thank you for your participation and are very keen on your feedback to make [redacted] a more socially responsible and impactful employer.

With best regards,

Anne Otten
Master student International Business
Radboud Universiteit Nijmegen



Appendix 1.5 Invitation of survey (English version)

Figure 3 Invitation of survey, sent on 21 April

Dear employee of [redacted]

Thank you for participating in "the [redacted] CSR & work ethic" survey as part of my Master Thesis at Radboud University Nijmegen. This survey should take you less than 10 minutes and there are no right or wrong answers. The interest is to get "the employee's opinion".

You will be asked to answer questions about Corporate Social Responsibility and work ethics. I will give you an explanation of these concepts.

Corporate Social Responsibility = business activities take into account people, the environment and society. For example, producing products in a greener and more sustainable way or conforming to the standards of providing a healthy and safe working environment.

Work ethic = It indicates with how much a person is committed to performing his/her job. For example, the internal will to work.

The link of the survey: [redacted]

In case of questions prior or after the survey, please do not hesitate to email me. My email address is: [redacted]. It is also possible to reach out to your colleague [redacted].

Thank you again for your participation.

Anne Otten
Master student International Business
Radboud University Nijmegen

Appendix 1.6 Survey (English version)

General questions

1. Gender
2. Number of years working for the company
3. Job status

Corporate Social Responsibilities

4. Contributing to the well-being of employees is a high priority at my organization
5. Contributing to the well-being of customers is a high priority at my organization
6. Contributing to the well-being of suppliers is a high priority at my organization
7. Contributing to the well-being of the community is a high priority at my organization
8. Environmental issues are integral to the strategy of my organization
9. Addressing environmental issues is integral to the daily operations of my organization
10. My organization takes great care that our work does not hurt the environment
11. My organization achieves its short-term goals while staying focused on its impact on the environment.

Work ethic

12. It is important to stay busy at work and not waste time
13. I feel content when I have spent the day working
14. One should always take responsibility for one's actions
15. I would prefer a job that allowed me to have more leisure time.
16. Time should not be wasted, it should be used efficiently
17. I get more fulfillment from items I had to wait for
18. A hard day's work is very fulfilling
19. Things that you have to wait for are the most worthwhile
20. Working hard is the key to being successful
21. Self-reliance is the key to being successful
22. If one works hard enough, one is likely to make a good life for oneself
23. I constantly look for ways to productively use my time
24. One should not pass judgment until one has heard all of the facts
25. People would be better off if they depended on themselves
26. A distant reward is usually more satisfying than an immediate one
27. More leisure time is good for people
28. I try to plan out my workday so as not to waste time
29. The world would be a better place if people spent more time relaxing
30. I strive to be self-reliant
31. If you work hard you will succeed
32. The best things in life are those you have to wait for
33. Anyone who is able and willing to work hard has a good chance of succeeding
34. It is important to treat others as you would like to be treated
35. I experience a sense of fulfillment from working
36. People should have more leisure time to spend in relaxation
37. It is important to control one's destiny by not being dependent on others
38. People should be fair in their dealings with others
39. A hard day's work provides a sense of accomplishment

Appendix 1.7 Reminder invitation of survey (English version)

Figure 4 Reminder invitation of survey (English version), sent on 2 May 2022

Dear employee, dear colleague,

Hereby a friendly reminder to complete the survey Corporate Social Responsibility & work ethics.

Your participation is important and provides insight over your opinion and the things that you find important as a colleague and employee. Help us map out where can develop by completing the survey.

You can fill in until 04 May and the link to the survey can be found here:

Thank you again for your participation and with best regards,

Anne Otten
Master student International Business
Radboud Universiteit Nijmegen

Appendix 1.8 Informational email (Dutch version)



Figure 5 Informational email (Dutch version), sent on 18 April 2022

Beste medewerker van [redacted], beste collega,

In het kader van het [redacted] Engagement Onderzoek zijn we bezig met een aantal activiteiten waarbij gebruik is gemaakt van jouw feedback om een meer betrokken ervaring met [redacted] als werkgever te creëren. Als onderdeel van hiervan richt [redacted] zich o.a. op ecologische aspecten en pro-sociale doelstellingen binnen de [redacted] organisatie. [redacted] werkt hiervoor samen met de Radboud Universiteit Nijmegen om aspecten van Maatschappelijk Verantwoord Ondernemen (MVO) en werk-ethiek te onderzoeken en te analyseren.

Om op weg te komen, hebben we jouw hulp nodig!

In het kader van een afstudeeronderzoek doet Anne Otten, student aan de Radboud Universiteit Nijmegen, momenteel onderzoek naar de relatie tussen de perceptie van MVO-activiteiten binnen onze organisatie door medewerkers en het effect daarvan op de werk-ethiek van medewerkers ([link naar samenvatting scriptie](#)).

Anne heeft hiervoor een vragenlijst opgesteld en zal jullie medewerking op prijs stellen. Er wordt om jouw mening gevraagd, dus er zijn geen foute antwoorden. Het invullen van de vragenlijst vraagt minder dan 10 minuten van jouw tijd en er worden geen persoonlijke gegevens gevraagd in de vragenlijst om anonimiteit en vertrouwelijkheid te garanderen.

Als je vragen of opmerkingen hebt over het onderzoek van Anne, aarzel dan niet om contact met haar op te nemen via e-mail [redacted] of neem rechtstreeks contact met mij op.

Namens Anne en mijzelf willen wij je bedanken voor jouw deelname en zijn wij zeer benieuwd naar je feedback om van Benchmark een meer maatschappelijk verantwoordelijke en impactvolle werkgever te maken.

Met vriendelijke groet,

Anne Otten
Master student International Business
Radboud Universiteit Nijmegen



Appendix 1.9 Invitation of survey (Dutch version)

Figure 6 Invitation of survey (Dutch version), sent on 21 April 2022

Beste medewerker van [redacted]

Hartelijk dank voor je deelname aan [redacted] MVO & werk ethiek" enquête in het kader van mijn Master Thesis aan de Radboud Universiteit Nijmegen. Er zijn geen goede of foute antwoorden, het gaat alleen om "de mening van de werknemer".

Je wordt gevraagd om antwoord te geven op vragen over Maatschappelijk Verantwoord Ondernemen en werk ethiek. Hieronder vindt je een uitleg geven over deze begrippen.

Maatschappelijk Verantwoord Ondernemen = bij bedrijfsactiviteiten wordt rekening gehouden met mens, milieu en maatschappij. Bijvoorbeeld door producten op een groenere en duurzamere manier te produceren of door te voldoen aan de normen voor een gezonde en veilige werkomgeving.

Werk ethiek = het geeft aan met hoeveel toewijding een persoon zijn/haar werk uitvoert. Bijvoorbeeld de interne wil om aan het werk te gaan.

De link van de enquête: [redacted]

In geval van vragen voor of na de enquête, aarzel dan niet om mij te e-mailen. Mijn emailadres is [redacted]. Het is ook mogelijk om contact op te nemen met uw colleg [redacted].

Nogmaals hartelijk dank voor je deelname.

Anne Otten
Masterstudent International Business
Radboud Universiteit Nijmegen

Appendix 1.10 Survey (Dutch version)

Algemene vragen

1. Geslacht
2. Aantal uren werkzaam bij het bedrijf
3. Soort functie binnen het bedrijf

Maatschappelijk Verantwoord Ondernemen

4. Bijdragen aan het welzijn van werknemers is een hoge prioriteit in de organisatie
5. Bijdragen aan het welzijn van klanten is een hoge prioriteit in de organisatie
6. Bijdragen aan het welzijn van leveranciers is een hoge prioriteit in de organisatie
7. Bijdragen aan het welzijn van de maatschappij is een hoge prioriteit in de organisatie
8. Milieukwesties vormen een integraal onderdeel van de strategie van de organisatie
9. De aanpak van milieukwesties is een integraal onderdeel van de dagelijkse activiteiten van de organisatie
10. De organisatie ziet er nauwlettend op toe dat ons werk het milieu niet schaadt
11. De organisatie bereikt haar korte termijn doelen en blijft tegelijkertijd gefocust op haar impact op het milieu

Werk ethiek

12. Het is belangrijk om op het werk bezig te blijven en geen tijd te verspillen
13. Ik voel me tevreden als ik de hele dag gewerkt heb
14. Men moet altijd verantwoordelijkheid nemen voor zijn daden
15. Ik zou liever een baan hebben waarin ik meer vrije tijd heb
16. Tijd mag niet worden verspild maar moet efficiënt worden gebruikt
17. Ik krijg meer voldoening van zaken waar ik op heb moeten wachten
18. Een dag hard werken geeft veel voldoening
19. Dingen waar je op moet wachten zijn het meest de moeite waard
20. Hard werken is de sleutel tot succes
21. Zelfredzaamheid is de sleutel tot succes
22. Als men hard genoeg werkt, zal men waarschijnlijk een goed leven voor zichzelf maken
23. Ik zoek voortdurend naar manieren om mijn tijd productief te gebruiken
24. Men moet geen oordeel delen voordat men alle feiten heeft gehoord
25. Mensen zouden beter af zijn als ze op zichzelf waren aangewezen
26. Een beloning op afstand is meestal bevredigender dan een onmiddellijke beloning
27. Meer vrije tijd is goed voor mensen
28. Ik probeer mijn werkdag zo te plannen dat ik geen tijd verspil
29. De wereld zou een betere plek zijn als mensen meer tijd aan ontspanning zouden besteden
30. Ik streef ernaar om zelfredzaam te zijn
31. Als je hard werkt, zal je slagen
32. De beste dingen in het leven zijn de dingen waar je op moet wachten
33. Iedereen die hard kan en wil werken, heeft een goede kans van slagen
34. Het is belangrijk om anderen te behandelen zoals je zelf behandeld zou willen worden
35. Ik ervaar een gevoel van voldoening door te werken
36. Mensen zouden meer vrije tijd moeten hebben om zich te ontspannen
37. Het is belangrijk om je lot in eigen handen te nemen door niet afhankelijk te zijn van anderen
38. Mensen moeten eerlijk zijn in hun omgang met anderen
39. Een dag hard werken geeft een gevoel van vervulling

Appendix 1.11 Reminder invitation of survey (Dutch version)

Figure 7 Reminder invitation of survey (Dutch version), sent on 2 May 2022

Beste medewerker, beste collega,

Bij deze een vriendelijke herinnering tot invullen van de enquête Maatschappelijk Verantwoord Ondernemen & werk ethiek. Je deelname is belangrijk en geeft inzicht in je mening en de zaken die je als collega en werknemer belangrijk vindt.

Help ons mee in kaart te brengen waar zich kan ontwikkelen door de enquête in te vullen.

Invullen kan tot 04 mei en de link naar de enquête vindt je hier:

Nogmaals hartelijk dank voor je deelname.

Anne Otten
Masterstudent International Business
Radboud Universiteit Nijmegen

Appendix 2: Results

Appendix 2.1 Reliability analysis

Table 1: Reliability Statistics Centrality of work

Centrality of work

Cronbach's Alpha	N of items
.830	4

Table 2: Reliability Statistics Self-reliance

Self-reliance

Cronbach's Alpha	N of items
.576	4

Table 3: Item-Total Statistics Self-reliance

Self-reliance

	Corrected Item – Total Correlation	Cronbach's Alpha if item Deleted
Self-reliance 1	.498	.393
Self-reliance 2	.189	.676
Self-reliance 3	.380	.495
Self-reliance 4	.438	.443

Table 4: Reliability Statistics Hard work

Hard work

Cronbach's Alpha	N of items
.870	4

Table 5: Reliability Statistics Leisure

Leisure

Cronbach's Alpha	N of items
.759	4

Table 6: Reliability Statistics Morality/ethics

Morality/ethics

Cronbach's Alpha	N of items
.582	4

Table 7: Item-Total Statistics Morality/ethics

Morality/ethics

	Corrected Item – Total Correlation	Cronbach's Alpha if item Deleted
Morality/ethics 1	.335	.533
Morality/ethics 2	.320	.559
Morality/ethics 3	.395	.484
Morality/ethics 4	.467	.473

Table 8: Reliability Statistics Delay of gratification

Delay of gratification

Cronbach's Alpha	N of items
.852	4

Table 9: Reliability Statistics Wasting time

Wasting time

Cronbach's Alpha	N of items
.803	4

Appendix 2.2 Frequency tables

Table 10: Frequency Gender

<i>Gender</i>		
	N	%
Female	32	22.2%
Male	111	77.1%
Missing system	1	0.7%

Table 11: Frequency Job tenure

<i>Job tenure</i>		
	N	%
0-2 years	43	29.9%
3-5 years	28	19.4%
6-8 years	20	13.9%
9-11 years	10	6.9%
More than 12 years	43	29.9%

Table 12: Frequency Job status

<i>Job status</i>		
	N	%
Employee	125	86.8%
Manager	19	13.2%

Table 13: Descriptive statistics A

		Perceived CSR	Centrality of work	Self- reliance	Hard work	Leisure	Morality /ethics	Delay of Gratification	Wasting time
N	Valid	138	143	140	142	142	144	143	143
	Missing	6	1	4	2	2	0	1	1
Mean		4.22	5.43	4.92	4.24	5.03	6.22	3.21	5.55
Median		4.13	5.50	5.00	4.25	5.00	6.25	3.25	5.75
Mode		5.13	5.50	5.25	5.00	5.00	6.75	3.50	6.00
Std. Deviation		1.11	.93	.85	1.28	1.11	.64	1.17	.90
Skewness		.182	-1.198	-.283	-.379	-.292	-.979	.206	-.490
Kurtosis		-.547	3.527	.224	-.320	-.096	.984	-.217	-.225
Min.		1.88	1.00	2.50	1.00	2.00	4.00	1.00	2.75
Max.		6.75	7.00	7.00	6.75	7.00	7.00	6.50	7.00

Table 14: Descriptive statistics B

		Gender	Job tenure	Job status
N	Valid	143	144	144
	Missing	1	0	0
Mean		1.78	2.88	1.13
Median		2.00	3.00	1
Mode		2	1	1
Std. Deviation		.418	1.630	.340
Skewness		-1.340	.204	2.198
Kurtosis		-.209	-1.574	2.871
Min.		1	1	1
Max.		2	5	2

Figure 1 Histogram Centrality of work

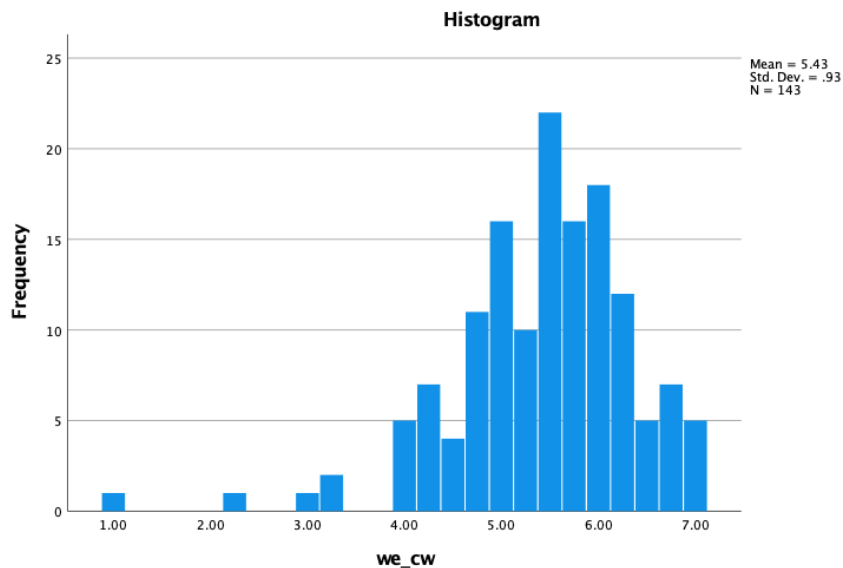


Figure 2 Normal Q-Q Plot Centrality of work

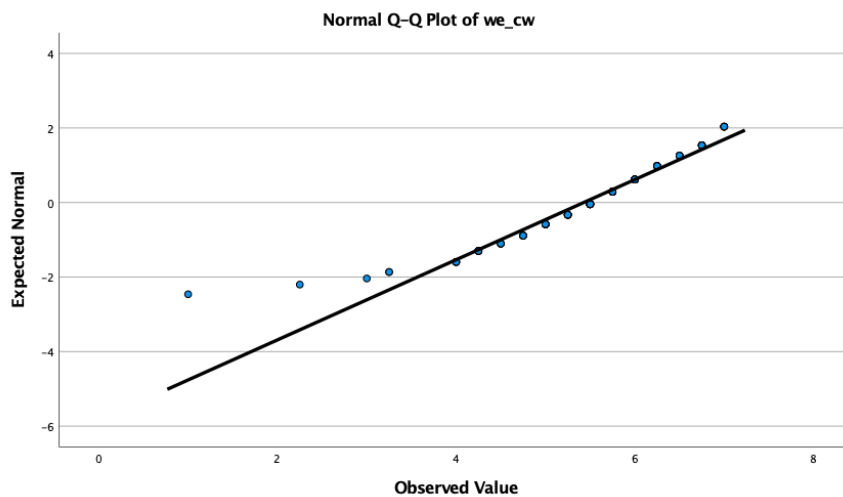
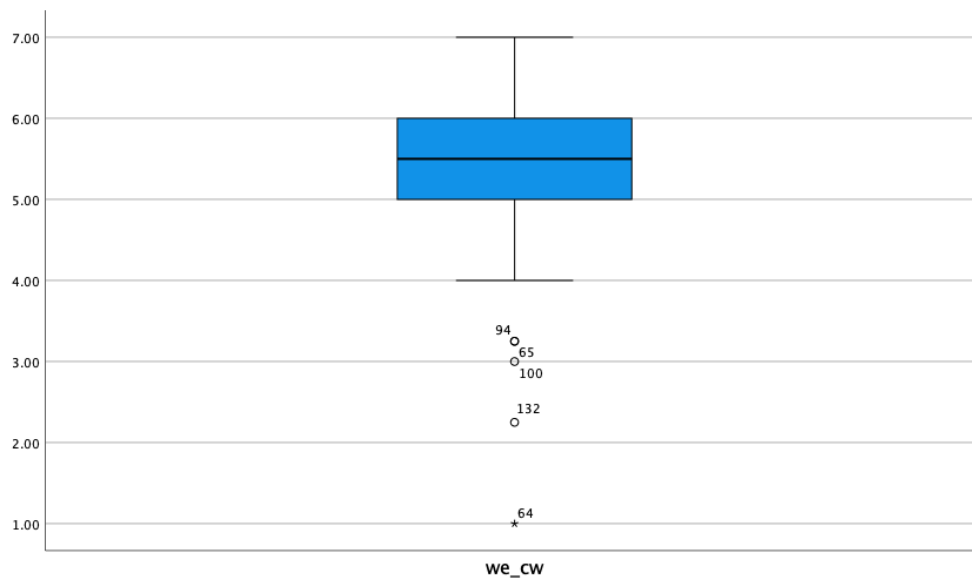


Figure 3 Boxplot Centrality of work



Appendix 2.3 Missing Completely at Random (MCAR) test

Table 15: MCAR test

EM Means

Perceived CSR	Centrality of work	Self-reliance	Hard work	Leisure	Morality/ethics	Delay of Gratification	Wasting time
4.2	5.43	4.91	4.24	5.03	6.22	3.20	5.54

a. Little's MCAR test: Chi-Square = 37.024, DF = 53, Sig. = .953

Appendix 2.4 Assumptions

Table 16: Independence

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin Watson
1	.504	.254	.211	.988	.254	5.921	7	122	<.001	1.919

a. Predictors: (Constant), we_wt, we_dg, we_l, we_cw, we_mc, we_hw, we_sr
 b. Dependent Variable: csr

Table 17: Equal variances

Tests of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
Centrality of Work	1.171	27	98	.282
Self-Reliance	1.023	27	96	.447
Hard Work	.980	27	98	.503
Leisure	1.035	27	98	.433
Morality/ethics	1.350	27	99	.145
Delay of Gratification	1.506	27	99	.076
Wasting time	1.316	27	98	.166

Figure 4 Linearity

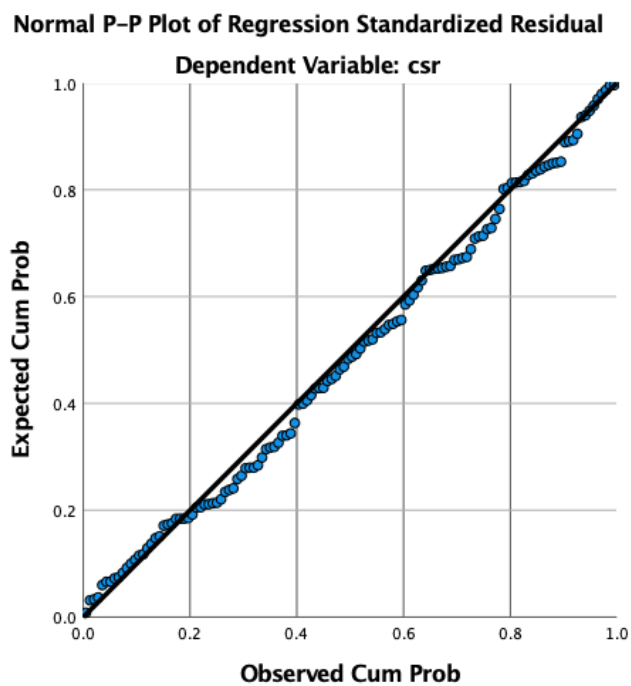


Figure 5 Scatterplot

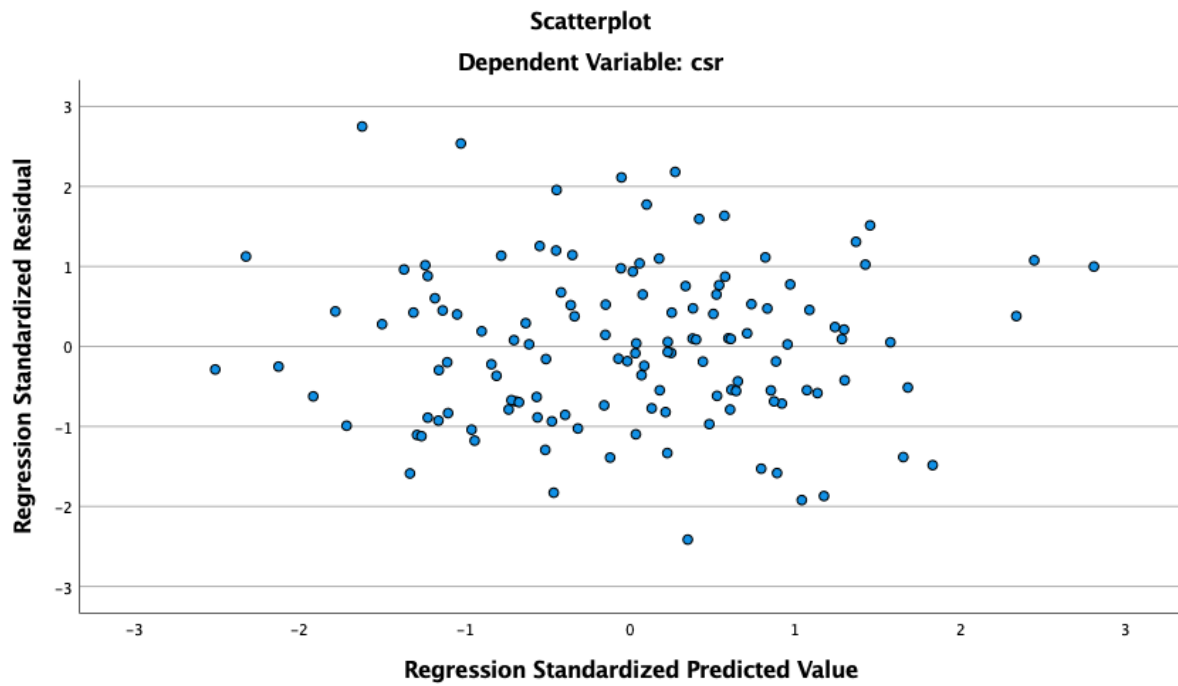


Table 18: Homogeneity of Regression Effect

Multivariate Tests Wilks' Lambda test

Effect	Value	F	Hypothesis df	Error df	Sig.
Gender * Perceived CSR	.967	.755	7.000	117.000	.626
Job tenure * Perceived CSR	.924	1.375	7.000	117.000	.222
Job status * Perceived CSR	.896	1.949	7.000	117.000	.068

Appendix 2.5 MANCOVA Results

Table 19: Tests of Between-Subjects Effects

Tests of Between-Subjects Effects

Source	Dependent Variable	Type III Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	we_cw	17.654	4	4.413	5.422	<.001	.149
	we_sr	10.585	4	2.646	3.764	.006	.108
	we_hw	26.516	4	6.629	4.453	.002	.126
	we_l	4.274	4	1.069	.833	.507	.026
	we_mc	3.060	4	.765	1.748	.144	.053
	we_dg	17.527	4	4.382	3.604	.008	.104
	we_wt	12.968	4	3.242	4.156	.003	.118
Intercept	we_cw	45.884	1	45.994	56.500	<.001	.313
	we_sr	47.786	1	47.786	67.672	<.001	.354
	we_hw	51.142	1	51.142	34.355	<.001	.217
	we_l	69.064	1	69.064	53.829	<.001	.303
	we_mc	77.131	1	77.131	176.238	<.001	.587
	we_dg	8.478	1	8.478	6.973	.009	.053
	we_wt	50.361	1	50.361	64.564	<.001	.342
csr	we_cw	15.399	1	15.399	18.916	<.001	.132
	we_sr	5.273	1	5.273	7.501	.007	.057
	we_hw	12.067	1	12.067	8.106	.005	.061
	we_l	.845	1	.845	.659	.419	.005
	we_mc	1.505	1	1.505	3.438	.066	.027
	we_dg	13.873	1	13.873	11.410	<.001	.084
	we_wt	6.454	1	6.454	8.274	.005	.063
gender	we_cw	.130	1	.130	.159	.691	.001
	we_sr	1.661	1	1.661	2.362	.127	.019
	we_hw	4.419	1	4.419	2.968	.087	.023
	we_l	.372	1	.372	.290	.591	.002
	we_mc	.255	1	.255	.583	.447	.005
	we_dg	.099	1	.099	.081	.776	.001
	we_wt	.147	1	.147	.189	.665	.002
job_status	we_cw	.313	1	.313	.384	.537	.003
	we_sr	.049	1	.049	.070	.791	.001
	we_hw	2.804	1	2.804	1.884	.172	.015
	we_l	2.864	1	2.864	2.233	.138	.018
	we_mc	.112	1	.112	.257	.613	.002
	we_dg	.709	1	.709	.583	.447	.005
	we_wt	.135	1	.135	.173	.678	.001
job_tenure	we_cw	.340	1	.340	.418	.519	.003
	we_sr	.531	1	.531	.756	.386	.006
	we_hw	6.146	1	6.146	4.129	.044	.032

	we_l	.820	1	.820	.639	.426	.005
	we_mc	.426	1	.426	.973	.326	.008
	we_dg	.391	1	.391	.321	.572	.003
	we_wt	2.761	1	2.761	3.540	.062	.028
Error	we_cw	100.943	124	.814			
	we_sr	87.174	124	.703			
	we_hw	184.591	124	1.489			
	we_l	159.096	124	1.283			
	we_mc	54.269	124	.438			
	we_dg	150.758	124	1.216			
	we_wt	96.721	124	.780			
Total	we_cw	3936.063	129				
	we_sr	3203.875	129				
	we_hw	2528.438	129				
	we_l	3458.750	129				
	we_mc	5049.625	129				
	we_dg	1477.750	129				
	we_wt	4106.000	129				
Corrected Total	we_cw	118.597	128				
	we_sr	97.759	128				
	we_hw	211.108	128				
	we_l	163.370	128				
	we_mc	57.328	128				
	we_dg	168.285	128				
	we_wt	109.690	128				
