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THE IMPACT OF PERCEIVED CORPORATE SOCIAL RESPONSIBILITY TOWARDS MULTI-STAKEHOLDERS ON EMPLOYEES' AFFECTIVE COMMITMENT: THE EVIDENCE FROM EGYPT

DR. MONA SOLIMAN¹, ADEL ZAYED AND WESSAM KHEDR

ABSTRACT

Purpose: This paper examines the influential effect of Corporate Social Responsibility (CSR) towards multi-stakeholders (social and non-social stakeholders, employees, customers and government) in explaining employees' Affective Organisational Commitment (AOC) within an under-researched context: Egypt.

Design/methodology: This research draws on survey data from a sample of 226, and 4 explanatory interviews with employees working in different industries in Egypt.

Findings: Regression analysis confirmed the differential effect of the four components of CSR on AOC, with CSR towards employees having the highest effect.

Practical implications: The differential impact of each type of the CSR on employee behaviour would help practitioners to formulate their CSR strategies in accordance.

Originality/value: This paper tries to validate the stakeholder-based CSR construct in a cultural setting little explored in the literature: Egypt.

Keywords: Corporate Social Responsibility, Egypt, Affective Organisational Commitment.

INTRODUCTION

Corporate social responsibility (CSR) has become a centre of attention for practitioners and academics (Bevan. et al., 2012). However, many have questioned if it “*pays*” to invest in CSR programmes (Glavas and Godwin, 2013), inspiring research to investigate the relationship between CSR and the financial results of businesses (Orlitzky. et al., 2003), customer loyalty (Mandhachitara and Poolthone, 2011) and corporate reputation (Rettab et al., 2009). Nevertheless, the influence of CSR initiatives on employees has remained understudied (Glavas and Godwin, 2013).

Employees play a significant role in their organisation's success. Their perception of CSR can influence their behavior (Peterson, 2004; Rupp. et al., 2006), and the main hypothesis is that CSR makes employees feel proud of being part of an organisation that takes care of the world and helps them fulfil their psychological need for a meaningful existence (Aguilera. et al., 2007).

Yet researchers have confirmed that only limited studies have been conducted to examine the influence of CSR on the attitudes of employees (Akdoğan. et al., 2016; Low. et al., 2017). Moreover, most research on CSR has been conducted in a Western context, with insufficient research carried out on emerging economies (Alnaimi. et al., 2012; Hofman and Newman, 2014).

If CSR is crucial to progressing the development agenda in any country (Gokulsing, 2011), it could be even more important for developing ones. This is because CSR is becoming a development tool to help countries unable to accomplish the developmental agendas independently. (Okoye, 2012).

To achieve this, however, it is important to coordinate efforts between the government and the private sector (Gokulsing, 2011; Okoye, 2012). Unfortunately this condition is not always met; in emerging economies, businesses still benefit from a weak institutional

¹ Doctorate in Business Administration, AASTMT

atmosphere, the loose enforcement of regulations and weak public pressure that enables exploitative environments where employees work in dangerous settings with unfair compensation (Budhwar and Mellahi, 2007; Mozes. et al., 2011).

Egypt as a developing country bears strong witness to this, resulting in labour problems which was one of the reasons that triggered several strikes leading up to the 2011 revolution (Beinin, 2012).

This study aims to investigate whether Egyptian employees living in these conditions would appreciate business CSR. More specifically, the study will examine if employees would place more value on the CSR directed to their own benefits rather than CSR directed towards other stakeholders.

To explore this point, this study deploys Turker's CSR model to argue that employee perception of various types of CSR (social and non-social stakeholders, employees, customers and government) might differ, and consequently their effects on employee's affective organisational commitment (AOC) also differ. Specifically, this study aims at answering the following questions:

- 1- Do Egyptian employees perceive their CSR towards society, customers, employees, and government equally? If not:
- 2- What is the relative impact of CSR towards each stakeholder group on employee's commitment?

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The concept of CSR has been evolving since the 1930s (Carroll, 1979). Carroll (1991) elaborated that, in the past, a corporation's only responsibility was to deliver the highest financial returns; however, although social activists promoted a wider view of corporate responsibility, it was not until 1970s social regulations that this subject was well-defined (Carroll, 1991). Ever since, managers have striven to maintain equilibrium between their responsibilities towards business owners and towards expanding stakeholders groups.

Nevertheless, there has been little agreement on what the features of CSR are. Opponents of CSR's broad economic view assert that businesses are socially responsible, as long as they conform to regulations while maximising profits (Bauman and Skitka, 2012). From this standpoint, profitable corporations accomplish social responsibility because they provide revenues to investors, salaries to employees and goods/services to customers.

Proponents of this argument, propose that businesses should use their resources for wide-ranging social ends (Fredrick, 1960). Hence, socially responsible businesses should initially attain their economic objectives, meet their legal requirements, and then maintain ethical standards and get involved in philanthropic initiatives (Carroll, 1979).

Although these are still unsettled arguments, resources allocated to CSR have risen considerably over the past decades (Bauman and Skitka, 2012), and businesses now ask how, instead of whether, they should adopt it (Smith 2003).

Nevertheless, there is no global definition for CSR to date (D'Aprile and Talò, 2015; Glavas and Kelley, 2014). Well-known definitions include, for example, Carroll (1979): "*The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.*" Another is Turker (2009b): CSR is "*corporate behaviors which aim to affect stakeholders positively and go beyond its economic interest.*"

Notably, there is a link between the CSR concept and the organisation's stakeholders concept (Carroll, 1991; Turker, 2009b). The stakeholders' concept determines the societal groups that are important to business and to whom the organisation is responsible. The literature presents different stakeholder categorisations. This paper uses the comprehensive categorisation of Wheeler and Sillanpää (1997), following the work of Farooq et al. (2014) and Turker (2009b). It includes four categories: *CSR to social and non-social stakeholders*, which

includes business responsibility to nongovernmental organisations, society, and the natural environment; *CSR to employees*, seeking employee welfare by incorporating job security, safety, career opportunities, organisational justice and union relations; *CSR to customers*, representing businesses responsibility toward consumers, including product safety, customer care and handling customer complaints, beyond the law; and *CSR to government*, including law compliance and paying taxes.

Many studies have focused on studying the effects of these types of CSR; however, most have studied the effects on organizations' financial performance. Only a few have studied the effect on employee behaviour (Low et al., 2017; Prutina, 2016).

Based on Social Identity Theory (SIT), it has been argued that the CSR is expected to positively influence an employee's behaviour. It is claimed that an employee's behaviour may be positively influenced if he/she is proud to be a member of a socially responsible organisation (Brammer et al., 2007).

CSR's positive effect on an employee's behaviour has been confirmed by many studies. For example, CSR was found to positively influence employee engagement (Albdour and Altarawneh, 2012); employee motivation (Skudiene and Auruskeviciene, 2012); organisational justice and job satisfaction (Tziner et al., 2011); employee trust (Farooq et al., 2014); and organisational identification (Akdoğan et al., 2016).

Although those studies focused on different employee behaviours, it has been identified that employees' organisational commitment is critical in understanding their work behaviour. The link between CSR and an employee's organisational commitment has been proven by several studies, such as Ebeid (2010), Li (2012) and Kim et al. (2010).

Notably, Allen and Meyer (1990) differentiated between three components of organisational commitment: *affective commitment*, "an emotional attachment to, identification with, and involvement in the organization"; *continuance commitment*, "the perceived costs associated with leaving the organization"; and *normative commitment*, which "reflects a perceived obligation to remain in the organization". They also clarified that employees with strong affective commitment remain in an organisation because they want to; those with strong continuance commitment remain in organisations because they need to; and those with strong normative commitment remain because they feel they ought to.

Turker (2009b) affirmed that, based on the SIT, the link between the affective commitment component and CSR is particularly clear. Being a member of a reputable organisation enhances an employee's social identity and influences affective components rather than normative and continuance components. As a result, studies such as Brammer et al. (2007), Turker (2009b) and Rego et al. (2010) have all focused on affective commitment. Yet, according to Rego et al. (2010), studies have with few exceptions ignored CSR as an antecedent to affective commitment.

Examples of those exception studies are Nejati and Ghasemi (2013), which found that CSR is a significant predictor of AOC. Farooq et al. (2014) confirmed that CSR towards different stakeholders (with the exception of environmental CSR) significantly predicts affective commitment. Additionally, Turker (2009b) affirmed that the commitment levels of employees are positively related to CSR towards society, employees, and customers.

From the above discussion, it can be hypothesised that

H1: *Employee's perception of organisation CSR practices towards social and non-social stakeholders, employees, customers and government will have a significant positive influence on their Affective Organisational Commitment (AOC).*

Although there are plenty of studies confirming the relationship between different CSR types and employee commitment, yet studies that differentiate between the relative impact of these CSR types on employee commitment are rare (Farooq et al., 2014; Hofman and Newman,

2014). Previous studies either examined the CSR aggregate effect (e.g., Tziner et al., 2011) or examined the effect of a single CSR component Albdour and Altarawneh (2012).

It is argued that the relevance of the different CSR components for employees induces different types of social exchange and social identity processes, which in turn have a different influence on employees' attitudes. For example, CSR actions focused on employees may induce restricted social exchange, whereas actions focused on other stakeholders could induce more generalised social exchange (Farooq et al., 2014).

Thus, examining the relative influence of each CSR type on an employee's commitment enables comparing the effect of these components and helps understand what matters more to employees.

Nevertheless, what matters to employees is shaped by the cultural and economic conditions in which those employees live. According to this study, conducted within an eastern-emerging context and based against the Egyptian cultural and economic provisions, it is argued that an employee's perception to different CSR activities differs, and that their affective commitment also differs, with CSR towards employees having the most influential effect.

This argument is based on the fact that Egypt is a collectivist culture (Hofstede, 2001), where people share affiliations within their in-groups (family and friends) and less with society as a whole. We would therefore expect CSR associated with in-group benefits to outweigh CSR directed to outer-groups. Similarly, Egypt's high-power distance culture, denoted by autocratic management styles and compensation systems based on hierarchy/seniority (Hatem, 2006), may affect employees' perception of injustice and thus their view on their legitimacy towards more compensation through internal CSR practices rather than towards their owners and/or government, which are seen as high-power parties.

From the above discussion, it could be concluded that Egyptian employees might not only favour the internal CSR activities; their commitment would also be more shaped by this particular type of CSR rather than other types. Thus, it is hypothesised that

H2: *CSR towards employees would explain the AOC more than the other three CSR components.*

METHODS

This study adopted an explanatory sequential design research, employing a quantitative approach via a cross-sectional design survey alongside a qualitative approach, using six unstructured interviews for data contextualisation and interpretation.

Participants and Procedure

Data was collected from a convenience sample of employees in a variety of industries across private sectors in Egypt. Respondents were first approached through an online survey; due to insufficient responses, a hard copy questionnaire was also used. Respondents below-university education were excluded to ensure awareness concerning the study concepts (Nejati and Ghasemi, 2013).

Of the 340 respondents approached, 226 completed the questionnaire (a 66.5% response rate). Male respondents accounted for 56.2% (n=127) of total respondents, while the female sample totalled 99. About half of the respondents were below 35 years old (49.5%); many worked as employees and middle-level managers (78.5%), had spent >11 years in the organisation (30.7%), worked in large organisations (41.7%) within in private companies (75.2%), and mainly in service industries (52%).

Research Variables and Measures

Affective Organisational Commitment (AOC): A 9-item shortened version of a 15-item organisational commitment questionnaire (OCQ-of Mowday et al., 1979) was used to measure this variable.

Corporate Social Responsibility(CSR): Turker's (2009a) CSR scale was used, consisting of 17 items measuring CSR towards social and non-social stakeholders(CSR-1), employees(CSR-2), customers(CSR-3) and government(CSR-4) on a five-point Likert-type scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Control Variables: A range of variables were identified as significant determinants of commitment (Brammer et al., 2007; Turker, 2009b). These included tenure, age, gender, and organisation size and sector.

Statistical Tools

The statistical package of SPSS (version 22) was used for data analysis. The data was first tested for validity and reliability, average variance extracted (AVE), and factor loading (FL) (Sekaran and Bougie, 2010). For hypotheses testing, regression analysis was initially used to examine the impact of (and rank the importance of) different CSRs types with respect to AOC. Accordingly, hierarchical regression analysis was used to evaluate the changes that happen due to each CSR in explaining the variation present in AOC (Malhotra and Birks, 2007).

RESULTS

Table (1-1) shows all the Kaiser–Meyer–Olkin (KMO) values greater than 0.5 and all P-values of Bartlett test less than 0.05. Also, all AVEs are greater than 50%, and FL are greater than 0.4, which means that all variables have adequate convergent validity (Sekaran and Bougie, 2010).

TABLE (1-1) Convergent Validity of the Research Variables

	KMO	Bartlett Test	AVE	Items	FL
CSR-1	0.919	0.000	73.651	10	0.758
				11	0.786
				12	0.831
				13	0.767
				14	0.626
				15	0.690
CSR-2	0.858	0.000	76.248	16	0.699
				17	0.771
				18	0.841
				19	0.772
				20	0.713
CSR-3	0.740	0.000	79.522	21	0.716
				22	0.796
				23	0.785
CSR-4	0.500	0.000	90.179	24	0.805
				25	0.902
AOC	0.926	0.000	68.203	26	0.902
				1	0.655
				2	0.776
				3	0.491
				4	0.643
				5	0.825
				6	0.552
				7	0.681
8	0.752				
				9	0.765

Cronbach's alpha values showed adequate reliability for all variables (>than 0.7): CSR-1=0.94; CSR-2=0.92; CSR-3=0.87; CSR-4= 0.89; AOC=0.939.

Table (1–2) shows the research variables all have adequate discriminant validity. All square roots of AVE values are greater than the correlations between the corresponding construct and other constructs.

TABLE (1–2) Discriminant Validity of the Research Variables

	N	1	2	3	4	5
1.CSR-1	226	(0.858)				
2.CSR-2	226	.753**	(0.873)			
3.CSR-3	226	.660**	.692**	(0.891)		
4.CSR-4	226	.578**	.604**	.618**	(0.949)	
5.AOC	226	.689**	.752**	.656**	.597**	(0.826)

Testing the First Hypothesis

It could be observed from Table (1–4) that multiple regression analysis confirmed a significant positive impact of CSR-1, CSR-2, CSR-3, and CSR-4 on AOC, with $\beta=0.178$ (P-value=0.007); $\beta=0.395$ (P-value=0.000); $\beta=0.157$ (P-value=0.016); and $\beta=0.137$ (P-value=0.018), respectively. Thus, H1 is accepted, confirming that CSR practices towards employees, customers, society and government each have a significant positive effect on employee's AOC.

Table (1–4) Multiple Regression Analysis of CSR Variables on AOC

Model	Un-standardised		Standardised	T	P-value	
	Coefficients		Coefficients			
	B	Std. Error	Beta			
	(Constant)	.009	.337		.027	.978
	Gender	.025	.085	.014	.295	.768
	Age	.010	.064	.008	.150	.881
	Tenure	.027	.045	.034	.603	.547
1	Sector	.176	.065	.119	2.689	.008
	Size	.093	.057	.075	1.649	.101
	CSR1	.178	.066	.185	2.706	.007
	CSR2	.395	.070	.400	5.611	.000
	CSR3	.157	.065	.158	2.419	.016
	CSR4	.137	.058	.139	2.378	.018

It could be also observed that, according to the standardised beta values, CSR-2 is the most important practice, with a highest Standardised Beta of 0.400. This is followed by CSR-1(standardised beta=0.185), followed by CSR-3(standardised beta=0.158), and lastly CSR-4 (standardised beta=0.139).

Testing the Second Hypothesis

CSR types were then added in the hierarchical regression analysis based on their relative importance with respect to AOC. It was found that CSR towards employees (CSR-2) has the highest R²change (0.497), followed by CSR towards society (CSR-1; R²change=0.030), then CSR towards customers (CSR-3; R²change=0.016), and lastly CSR towards government (CSR-4; R²change=0.009). Thus, H2 was accepted.

TABLE (1–5) Hierarchical Regression Analysis of CSR Variables on AOC

Model	Un-standardised	Standardised	T	P-value	R ² change
	Coefficients	Coefficients			

		B	Std. Error	Beta			
1	(Constant)	2.857	.415		6.884	.000	0.100
	Gender	-.250	.126	-.135	-1.987	.048	
	Age	.122	.100	.105	1.217	.225	
	Tenure	.062	.070	.079	.887	.376	
	Sector	.359	.102	.242	3.514	.001	
	Size	.083	.089	.067	.930	.353	
	(Constant)	.943	.302		3.119	.002	
Gender	-.132	.085	-.071	-1.556	.121		
Age	-.003	.067	-.003	-.044	.965		
Tenure	.042	.047	.053	.890	.374		
Sector	.173	.069	.117	2.488	.014		
Size	.062	.060	.050	1.033	.303		
CSR2	.718	.044	.727	16.148	.000		
3	(Constant)	.687	.298		2.303	.022	0.030
	Gender	-.085	.083	-.046	-1.034	.302	
	Age	.009	.065	.007	.132	.895	
	Tenure	.014	.046	.018	.313	.754	
	Sector	.197	.067	.133	2.932	.004	
	Size	.073	.058	.059	1.261	.209	
	CSR2	.516	.065	.523	7.906	.000	
	CSR1	.262	.064	.273	4.102	.000	
4	(Constant)	.288	.319		.902	.368	0.016
	Gender	-.016	.084	-.009	-.190	.849	
	Age	-.014	.064	-.012	-.212	.833	
	Tenure	.035	.046	.044	.774	.440	
	Sector	.188	.066	.127	2.850	.005	
	Size	.094	.057	.075	1.640	.102	
	CSR2	.430	.070	.436	6.178	.000	
	CSR1	.202	.066	.210	3.079	.002	
	CSR3	.196	.063	.198	3.100	.002	
5	(Constant)	.009	.337		.027	.978	0.009
	Gender	.025	.085	.014	.295	.768	
	Age	.010	.064	.008	.150	.881	
	Tenure	.027	.045	.034	.603	.547	
	Sector	.176	.065	.119	2.689	.008	
	Size	.093	.057	.075	1.649	.101	
	CSR2	.395	.070	.400	5.611	.000	
	CSR1	.178	.066	.185	2.706	.007	
	CSR3	.157	.065	.158	2.419	.016	
	CSR4	.137	.058	.139	2.378	.018	

DISCUSSION

The main objective of this research was to test the effect of different types of CSR on employees' AOC and to test for their relative impact, with CSR towards employees proposed to be the most influential.

The results flagged up two important findings. First, they confirmed that all four CSR types each have a significant positive effect on employee's AOC, thereby supporting H1. Second, the results highlighted the value of each of the CSR types, showing that CSR-

2(towards employees) is the most important type with the highest standardised-beta (0.400), and a large R^2 change amounting to almost 50%, followed by CSR-1 (towards society) and CSR-3 (towards customers). Lastly came CSR-4 (towards government) with a very low R^2 change level. H2 is therefore supported.

The results of H1 have been corroborated by several studies (e.g., Farooq et al., 2014; Nejati and Ghasemi, 2013; Turker, 2009b). Most of those studies explained their results based on SIT and/or social exchange theories. SIT confirms that employees who identify with their companies are committed because their identification maintains both their external and internal prestige. Their company's image fulfils social identity needs and thus keeps them committed to the company. Similarly, proponents of the social exchange theory argued that if employees perceive that their organisation voluntarily supports their wellbeing, as a result of the reciprocity notion they will reciprocate this attitude. Because employees are part of a bigger group involving their community, their customers and the government, it is also expected that they will reciprocate their firm's actions towards those groups as well. Their commitment is thus positively influenced because employees' commitment could be one facet of these reciprocal actions.

Nevertheless, H2 showed us how the employees' AOC might differ based on each stakeholder set. The results highlighted that, in general, the AOC of employees is not greatly shaped by externally-directed CSR practices (with a total R^2 change less than 5%), yet they mostly favour internal-CSR actions (with a CSR-2 R^2 change of almost 50%). This result is in line with the findings of Turker (2009b), Nejati and Ghasemi (2013) and Farooq et al. (2014).

A direct explanation could be that people in developing countries assign a low level of importance to CSR in comparison with people in developed countries. Wahba (2008) noted that environmental awareness is still a new prototype among Egyptian corporations.

As discussed earlier, it could be Egypt's collectivist and high-power distance culture that leads employees to favour the in-group members over outer-group ones.

It could, however, be further argued that the harsh workplace conditions endured by Egyptian employees might also add to their under-evaluation of external CSR in general and over-evaluation of the inner-group specifically. These harsh conditions are mainly due to employer malpractice. For example, to gain flexibility, private employers used to avoid tax and insurance obligations by not providing their employees with employment contracts or insurance, or even by making them sign undated resignation letters before taking on the job (Ghoneim et al., 2004; Hatem, 2006).

Recently, and with the economic and political unrest following the 2011 revolution, employee demands have increased, and disengagement problems have intensified. This is reflected by the fact that there were 1,969 strikes in 2012, compared with 530 in 2010 (Shukrallah and Ali, 2013).

Besides these conditions directing employees towards internal CSR practices, there are other reasons to explain why CSR towards the government is least favoured. The Global Competitiveness Report (GCR) and the Arab World Competitiveness Report (AWCR) highlighted that most Egyptian businessmen and employees hold very negative view of their government's performance. Among other variables, they perceive burdensome administrative regulations and wasteful government spending (El-Mikawy, 2003).

These explanations were supported by the exploratory interviews conducted in this study. All employees revealed that they would prefer their companies to increase salaries rather than help outside groups, and that they would prefer to be consulted on CSR initiatives. They complained of not benefiting directly or indirectly from them, and they had doubts regarding their employers' motives, accusing their employers of showing off (window dressing) or using CSR as a tool to escape taxation or to pass illegal acts by bribing the government.

To conclude, these research findings may be of interest to Egyptian employers searching for ways to enhance the commitment of their employees. One guaranteed way to do this would be via raising internal CSR activities. It is important for corporate managers to know that employees are very sensitive to any confusion about CSR initiatives. Management should thus clearly disseminate the firm's CSR vision through internal organisational channels, ensure their employees' involvement and clarify resource allocation that is often misinterpreted.

Research Limitations and Future Research

The first limitation of this research is its generalisability. Issues such as cultural differences and current levels of CSR awareness in various countries should be considered. A convenient sample is also a limitation, since participants may not fairly represent whole population; future research should involve a larger sample size. Moreover, self-reported data was used, so a common-method bias may exist.

Finally, CSR was measured based on the perception of employees who may not be involved in CSR activities. Therefore, a difference between the perception and actual involvement levels of respondents is possible (Turker, 2009b). Yet this method is still better than studying official CSR reports which could be subjective and have window-dressing limitations. Social identity theory (SIT) also suggests that the best way to measure employees' affective commitment is through their own perceptions (Peterson, 2004).

CONCLUSION

This research draws attention to the importance of viewing CSR from different perspectives, especially within a context that is characterised by turbulent economic conditions, cultural boundaries and a poor employee-employer relationship.

The differential impact of each CSR component also flags up the fact that managers should design their CSR strategies according to these relative impacts. Finally, this study validates the stakeholder-based CSR construct in a cultural setting little explored in the literature: Egypt.

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