

---

AI translation · View original & related papers at  
[chinaxiv.org/items/chinaxiv-202002.00013](https://chinaxiv.org/items/chinaxiv-202002.00013)

---

## Differential Employee Responses to Corporate Social Responsibility: An Attribution Theory Perspective

**Authors:** Yan Aimin, Yali Li, Xie Julan, Li Ying, Xie Julan

**Date:** 2020-02-05T00:00:00+00:00

### Abstract

Corporate Social Responsibility (CSR) attribution refers to the process and outcome of individuals' subjective reasoning and judgment regarding the motives underlying corporate engagement in social responsibility, and constitutes a critical factor influencing the effectiveness of CSR initiatives. Through a review of extant literature, this paper synthesizes factors affecting employees' CSR attribution across three levels: individual, leadership, and organizational, while concurrently examining the influence of CSR attribution on employee attitudes and behaviors and its underlying mechanisms from the perspectives of social exchange theory and organizational identification. Future research may further elucidate the distinct antecedents and outcomes of different forms of CSR attribution, investigate the formation mechanisms of CSR attribution grounded in attribution theory, explore the simultaneous effects of multiple factors on CSR attribution, examine how attribution influences the fairness heuristic mechanism in CSR contexts, and develop indigenous research within the Chinese context.

### Full Text

## Differential Responses of Employees to Corporate Social Responsibility: An Interpretation Based on Attribution Theory

\*\*YAN Aimin<sup>1</sup>, LI Yali<sup>1</sup>, XIE Julan<sup>1\*</sup>, LI Ying<sup>1\*\*</sup>

<sup>1</sup>(School of Business, Central South University, Changsha 410083, China)

### Abstract

Corporate social responsibility (CSR) attribution refers to the process and outcome through which individuals subjectively infer and judge the motivations

behind a company's engagement in social responsibility practices. It represents a critical factor influencing whether CSR initiatives achieve their intended positive effects. By reviewing existing literature, this paper summarizes the individual-, leadership-, and organizational-level factors that influence employee CSR attributions. Furthermore, it examines the mechanisms through which CSR attributions affect employee attitudes and behaviors from the perspectives of social exchange theory and organizational identification theory. Future research should further clarify the unique antecedents and outcomes of different CSR attributions, explore the formation mechanisms of CSR attributions based on attribution theory, investigate the simultaneous influence of multiple factors on CSR attributions, examine how attributions affect CSR fairness heuristics, and conduct localized research within the Chinese context.

**Keywords:** Corporate Social Responsibility; Attribution Theory; Organizational Trust; Organizational Identification

---

Since the 21st century, the rapid acceleration of economic globalization has brought increasingly severe negative consequences, making corporate social responsibility (CSR) a topic of significant public concern. Early CSR research predominantly focused on macro-level impacts, examining how CSR influences corporate financial and non-financial outcomes [1,2,3]. In recent years, scholars have increasingly shifted their attention to the psychological micro-effects of CSR at the employee level, gradually achieving a transition from "macro to micro" and from "external stakeholders to internal employees." Previous studies have primarily drawn on social exchange theory and organizational identification theory to explore the positive effects of CSR and their underlying mechanisms [4,5]. Research grounded in social exchange theory finds that organizational engagement in CSR benefits various stakeholders, strengthens reciprocal norms between employees and employers, enhances employees' organizational trust and perceived organizational support, and consequently motivates employees to reciprocate with more positive attitudes and behaviors [5]. Meanwhile, research based on organizational identification theory demonstrates that proactive CSR engagement enhances organizational reputation, thereby increasing employees' organizational identification to satisfy their self-enhancement needs and ultimately fostering more positive attitudes and behaviors. However, recent studies reveal that CSR does not always yield positive effects. For instance, while some research indicates that CSR can promote organizational citizenship behavior [4], other studies find that the relationship between CSR and organizational citizenship behavior is not significant [6] and may even negatively impact such behaviors [7].

These inconsistent findings suggest that social exchange theory and organizational identification theory cannot fully explain the micro-level effects of CSR on employees. In recent years, scholars have begun to examine employees' differential reactions to CSR practices from an attribution perspective [8,9,10]. As one of the most important organizational stakeholders, employees serve as both

implementers and beneficiaries of CSR (i.e., internal stakeholders) [11]. Employees' CSR attributions significantly influence their attitudes and behaviors toward the organization [9,10,12] and represent a key determinant of whether CSR practices can exert positive effects at the employee level [13]. Therefore, studying employee CSR attributions holds considerable theoretical and practical significance. Although previous scholars have conducted numerous studies on the antecedents and consequences of CSR attributions, yielding fruitful results, a systematic review of these findings is lacking. This gap has somewhat constrained both management practice and future research on CSR attributions.

Based on the above analysis, this study systematically reviews and synthesizes research related to CSR attributions to enhance understanding of employees' differential responses to CSR. According to existing literature, we first searched Chinese-language sources using the following primary search terms: [“企业社会责任 / 社会责任 / 企业伦理 / 企业公民 / 企业社会绩效 / 慈善 / 可持续发展 / 绿色行为” + “归因 / 动机 / 动因” + “员工”], requiring all terms to appear in the “subject” field (including title, keywords, and abstract). Using intelligent search methods (subject term expansion) in major databases such as CNKI and Wanfang, we obtained 5 relevant papers. Simultaneously, we searched English-language literature in Web of Science and EBSCOHOST using [“Corporate Social Responsibility / Social Responsibility / Enterprise Ethics / Corporate Citizenship / Corporate Social Performance / Philanthropy / Sustainability / Green Behavior” + “Attribution / Motive / Motivation / Reason” + “Employee”] with the same subject field requirement, yielding 46 relevant papers. We then employed citation searching to trace references and citations of these 51 papers to obtain more comprehensive literature. After preliminary screening to exclude irrelevant papers, we identified 3 Chinese and 24 English target papers. Based on this literature, this paper systematically examines the connotation, antecedents, consequences, and mechanisms of CSR attributions.

## 1 The Connotation of Corporate Social Responsibility Attributions

Attribution refers to the process through which individuals infer the motivations behind their own or others' behaviors. Individuals' perceptions of the causes underlying specific behaviors determine their reactions to those behaviors [15]. Moreover, attributions are formed based on observable behavioral information rather than objective facts. Individuals can make internal or external attributions according to the locus of control (source of factors), stability, and controllability influencing their own or others' behaviors, thereby helping them better understand, predict, and control events [15]. Similarly, CSR attribution refers to the process and conclusion of individuals' subjective reasoning and judgment regarding the motivations behind a company' s engagement in social responsibility practices [16]. The actual motivations for organizational CSR engagement may not perfectly align with individuals' attributions, as employees often interpret the organization' s true motivations through their own

attributional lenses. When employees believe that a company implements CSR to enhance social welfare, they may make internal attributions; when they perceive that the organization engages in CSR merely for its own benefit, they tend to make external attributions [17].

Although numerous typologies for CSR attributions currently exist (see Table 1), no universally accepted classification standard has emerged. Overall, most existing research examining employee CSR attributions employs either four-dimensional or two-dimensional frameworks. Ellen et al. (2006) [17] proposed a four-dimensional CSR attribution framework comprising value-driven, stakeholder-driven, egoistic-driven, and strategic-driven attributions, with the first two dimensions labeled “CSR altruistic attributions” and the latter two “CSR egoistic attributions.” They developed a four-dimensional CSR attribution scale that has been widely adopted. Du et al. (2007) [20] developed a two-dimensional “internal-external” CSR attribution scale by adapting the four-dimensional scale. In recent years, researchers led by Vlachos et al. (2013) have gradually applied the internal-external CSR attribution framework to the employee level and conducted a series of studies [8,10,18,19]. Notably, the dimensional classifications in these studies largely draw from consumer CSR attribution research. Donia et al. (2016) [14] were the first to use employees as a sample, dividing CSR attributions into substantive and symbolic dimensions and developing corresponding measurement scales.

Overall, different CSR attribution typologies share conceptual consistency but differ in their dimensional classification rationales. First, all CSR attribution typologies essentially address whether the organization’s motivation for engaging in CSR is to create social welfare or to pursue its own interests. CSR altruistic-egoistic attributions concern whether CSR engagement aims to “do good” or to improve corporate performance [19]. Internal-external CSR attributions refer to whether CSR engagement stems from benevolent values or stakeholder pressures [18]. Substantive-symbolic CSR attributions concern whether CSR satisfies social needs or strategic organizational needs [13]. Altruistic, internal, and substantive attributions all reflect employees’ perceptions that CSR creates social welfare, whereas egoistic, external, and symbolic attributions represent the view that CSR serves organizational self-interest.

Second, different dimensional classifications are based on distinct rationales. Specifically, CSR altruistic-egoistic attributions are based on the benefit orientation of CSR engagement [19]; if CSR aims to increase social welfare, altruistic attributions are made, whereas if it aims to improve corporate performance, egoistic attributions result. Internal-external CSR attributions are based on the driving forces behind CSR engagement [18]; if CSR stems from internal motivation (benevolent values), internal attributions are made, whereas if it results from external pressure (stakeholders), external attributions emerge. Substantive-symbolic CSR attributions are based on the type of needs satisfied by CSR engagement [14]; if CSR satisfies social needs, substantive attributions are made, whereas if it satisfies strategic organizational needs, symbolic attri-

butions result. Authentic-inauthentic CSR attributions are based on the degree of consistency between the image projected through CSR practices and the organization's true identity [22]. Although existing research has not reached consensus on CSR attribution typologies and often uses multiple typologies interchangeably [13], most studies employ the "internal-external" framework to summarize employees' cognitions regarding the reasons behind organizational CSR engagement [8,10,18,21,23]. Classifying CSR attributions as "internal" versus "external" better aligns with the core assumptions of attribution theory and provides a stronger theoretical foundation, helping us better understand the formation mechanisms of CSR attributions [17].

## 2 Factors Influencing Corporate Social Responsibility Attributions

Employees' CSR attributions are influenced by multiple factors. Existing research has explored these antecedents from three perspectives: individual, leadership, and organizational levels (see Table 2 ).

### 2.1 Individual Factors

Individual factors influencing CSR attributions primarily include demographic characteristics and psychological factors. Among demographic variables, age, organizational tenure, and gender all affect CSR attributions [8,12,24]. Research indicates that longer tenure is associated with a greater tendency to make internal CSR attributions [18]. However, the effects of age and gender on CSR attributions remain inconsistent. Some studies suggest that older individuals are more likely to make internal CSR attributions [9], while others find that older individuals are more likely to make public relations motive attributions (a type of external CSR attribution) [24]. Additionally, research on gender differences in employee CSR attributions has yielded mixed results, with some indicating that men are more likely than women to make benevolent attributions [12], while others find no significant relationship between gender and CSR attributions [8,9]. Unfortunately, existing research has not deeply explored the reasons for these inconsistent findings.

Beyond demographic factors, individual characteristics such as affective commitment, trust propensity, and ethical attitudes also influence CSR attributions [13,22,25]. Most studies simultaneously examine how these factors influence both internal and external CSR attributions. Specifically, research demonstrates that employees' trust propensity and ethical attitudes are positively related to internal CSR attributions and negatively related to external CSR attributions [13,25]. Moreover, employees with greater affective commitment to CSR practices are more likely to view organizational CSR engagement as an authentic reflection of organizational values [22]. This research also reveals that employees with higher fairness perceptions are more likely to make authentic attributions (similar to internal CSR attributions), whereas those with

lower fairness perceptions are more likely to make inauthentic judgments. Additionally, some researchers have examined internal CSR attributions exclusively, finding that self-esteem positively influences internal CSR attributions [26]. Regrettably, existing research remains dominated by case studies and theoretical derivations, with limited empirical examination of how these factors influence CSR attributions.

## 2.2 Leadership Factors

Leadership factors influencing CSR attributions primarily include leadership style, leaders' own CSR attributions, and affective commitment. Leaders' qualities and cognitions may influence subordinates' organizational beliefs and behaviors. Research reveals that employees' internal CSR attributions are affected by multiple factors. Specifically, charismatic leadership is positively related to employees' internal CSR attributions [18]. A study of European manufacturing company employees found a trickle-down effect for CSR attributions, whereby leaders' internal (authentic) CSR attributions positively influence employees' internal (authentic) CSR attributions [7]. Regarding external CSR attributions, research has only found that leaders' external (authentic) CSR attributions positively influence employees' external (authentic) CSR attributions [7], with this relationship moderated by organizational tenure—the higher the leader's tenure, the stronger the relationship [7]. Furthermore, leaders' affective commitment to CSR practices positively influences employees' judgments of CSR program authenticity [22]. Overall, leadership factors serve as important cues for employees' CSR attributional judgments, shaping their perceptions of the motivations behind organizational CSR engagement.

## 2.3 Organizational Factors

Unlike individual and leadership factors, organizational factors focus on how CSR resources, implementation processes, and organizational values influence employee CSR attributions. Generally, greater CSR resource investment leads employees to make more internal CSR attributions, whereas limited investment results in more external attributions. For example, research shows that when CSR practice goals are more specific, commitment is higher, or CSR programs are more distinctive from competitors, employees are more likely to make internal CSR attributions; conversely, they are more likely to make external attributions [13]. Moreover, when organizations provide more CSR resources (sustained, tangible resource commitment), demonstrate greater consistency among CSR program elements, and embed CSR practices more deeply within the organization ( "at the core of the business" ), employees are more likely to make authentic CSR attributions; otherwise, they question the authenticity of such efforts [22]. This research also finds that when organizational CSR programs evolve with the times and demonstrate leadership within and beyond their industry, employees are more likely to make authentic CSR attributions. Additionally, research indicates that CSR attributions are influenced by organizational

values. When organizational CSR engagement is guided by benevolent intentions and aligns with organizational values, employees are more likely to make internal CSR attributions [13]. Employees' cognitions do not form in a social vacuum; their perceptions are shaped by various organizational factors. Although existing research has extensively examined how organizational factors influence CSR attributions, it has not captured the full picture, as fairness climate and ethical climate may also affect employees' CSR attributions.

### **3 The Impact of Corporate Social Responsibility Attributions on Employee Attitudes and Behaviors**

CSR attribution has emerged as a widely discussed topic in recent years, with numerous studies exploring its effects. We systematically review research on the consequences of CSR attributions from the perspectives of employee attitudes and behaviors (see Table 3 ).

#### **3.1 Impact on Employee Work Attitudes**

##### **(1) Direct Effects of CSR Attributions on Employee Attitudes**

Employees' CSR attributions influence their work attitudes. Generally, internal CSR attributions produce positive effects, while external CSR attributions are more likely to generate negative effects. For instance, internal CSR attributions can foster positive attitudes (including organizational attraction, organizational identification, perceived organizational support, trust in supervisors, organizational pride, job satisfaction, and meaningful work) by enhancing person-organization fit, whereas external CSR attributions reduce positive attitudes [9]. Only when employees make authentic CSR attributions does organizational identification increase [22]. Additionally, research indicates that higher benevolent attributions are associated with higher affective commitment [12], demonstrating the positive impact of internal CSR attributions. However, different CSR attributions may have unique effects. For example, one study found that employees' internal CSR attributions promote job satisfaction, while external CSR attributions show no significant relationship with job satisfaction [18]. Value-driven CSR attributions (a type of internal attribution) and strategic-driven CSR attributions (a type of external attribution) can enhance employee loyalty through organizational trust, stakeholder-driven attributions (a type of internal attribution) have no effect on loyalty, and egoistic-driven attributions (a type of external attribution) negatively influence loyalty [27].

##### **(2) Moderating Effects of CSR Attributions on the Relationship Between CSR Perceptions and Attitudes**

CSR attributions not only directly affect employee attitudes but also moderate the relationship between employees' CSR perceptions and their attitudes [24,25,26]. On one hand, external CSR attributions weaken the positive impact of CSR perceptions on employee attitudes. Research shows that public rela-

tions motive attributions (a type of external attribution) weaken the positive relationship between corporate support for employee volunteering and employees' prosocial identity cognition [24]. Another study indicates that higher levels of internal CSR attributions strengthen the positive relationship between CSR perceptions and organizational pride, thereby enhancing organizational identification; conversely, higher levels of external CSR attributions strengthen the negative relationship between these variables, thereby reducing organizational identification [16]. On the other hand, some research finds that internal CSR attributions enhance the positive influence of CSR perceptions on attitudes. Specifically, higher internal CSR attribution levels strengthen the positive relationships between CSR perceptions and job satisfaction/affective commitment, whereas external attributions show no significant moderating effect [25,26]. De Roeck & Delobbe (2012) [28] also found that higher internal CSR attribution levels strengthen the positive relationship between CSR perceptions and organizational trust.

Notably, recent research reveals that internal CSR attributions may also have negative moderating effects. For example, Lee & Seo (2017) [29] demonstrated that internal CSR attributions weaken the positive relationship between employees' CSR perceptions and organizational commitment, while external attributions show no significant moderating effect. This suggests that CSR altruistic and egoistic attributions are distinct constructs rather than opposite ends of a single continuum.

In summary, employees' internal CSR attributions can foster positive work attitudes and strengthen the positive relationship between CSR perceptions and favorable work attitudes. However, the effects of external CSR attributions on work attitudes remain inconsistent, and existing research has yet to clarify the conditions under which external attributions may have positive utility.

### 3.2 Impact on Employee Work-Related Behaviors

Previous research demonstrates that CSR attributions affect not only employee attitudes but also behaviors [8,10,23]. Generally, internal CSR attributions positively influence work behaviors, while external attributions produce negative effects. For example, internal CSR attributions can improve individual performance (including in-role performance, organizational citizenship behavior, and counterproductive work behavior), whereas external CSR attributions have the opposite effect, with this relationship moderated by the importance of CSR [9]. Internal CSR attributions are negatively related to workplace deviance, while external CSR attributions are positively related [23]. Only when employees make authentic CSR attributions do employee connections increase [22]. Value-driven and stakeholder-driven CSR attributions (both internal attributions) are positively related to positive word-of-mouth, while egoistic-driven attributions (an external attribution) are negatively related [27]. Additionally, higher benevolent attributions (an internal attribution) are associated with higher behavioral commitment [12].

However, external CSR attributions are not exclusively negative. For instance, strategic-driven CSR attributions (an external attribution) have been found to positively relate to positive word-of-mouth [27]. Research shows that employee creativity and employee advocacy are positively related to internal CSR attributions but not significantly related to external attributions [8,10]. One study also noted that internal CSR attributions weaken the positive relationship between CSR perceptions and organizational citizenship behavior, while external attributions show no significant moderating effect [29].

Overall, research on the effects of CSR attributions on employee behaviors has yet to reach consistent conclusions. Most studies have focused exclusively on the positive effects of internal CSR attributions and/or the negative effects of external attributions, neglecting the possibility that internal attributions may have negative effects and external attributions may have positive effects. Moreover, existing research has primarily examined direct effects, with less attention paid to moderating effects, representing an important avenue for future investigation.

## **4 Mechanisms Through Which Corporate Social Responsibility Attributions Influence Employee Attitudes and Behaviors**

Numerous studies demonstrate that CSR can positively influence employee attitudes and behaviors by promoting social exchange and organizational identification [4,30]. This section analyzes and elaborates on how attributions affect the micro-level effects of CSR among employees, helping managers and researchers more deeply and systematically reveal the processes through which CSR attributions exert their influence.

### **4.1 CSR Attributions and Employee-Organization Social Exchange**

Extensive research shows that CSR can facilitate social exchange between employees and organizations through perceived organizational support and organizational trust, thereby motivating employees to reciprocate positively [4,30]. However, individuals' attitudes toward a behavior depend not only on the behavior itself but also on their attributions for that behavior. Research indicates that CSR attributions can promote social exchange by satisfying employees' psychological needs or enhancing organizational trust [7,29]. First, when employees make authentic attributions for organizational CSR engagement, they are more likely to have their instrumental, relational, and moral needs satisfied, creating a sense of obligation to reciprocate and compensate the organization for CSR-related costs. Conversely, if employees believe the organization engages in CSR activities with ulterior motives—even if legally compliant—their instrumental, relational, or moral needs are less likely to be met [7], reducing their organizational trust and sense of meaning at work [31]. Consequently, self-serving CSR attributions cannot promote the social exchange mechanisms that lead employees to voluntarily engage in prosocial responses, making them unlikely

to reciprocate with positive behaviors [7]. Overall, employees' internal CSR attributions tend to facilitate social exchange mechanisms, whereas external CSR attributions primarily exert inhibitory effects.

#### 4.2 CSR Attributions and Employee Organizational Identification

In organizational settings, employees often define their self-worth through their organizational membership. Organizations that actively engage in CSR typically enjoy higher reputations and greater respect, which can enhance employees' organizational identification and satisfy their self-enhancement needs. Related research shows that external CSR can increase organizational identification through external prestige, thereby enhancing organizational loyalty, while internal CSR can increase organizational identification through internal respect, thereby promoting interpersonal helping and individual effort [4]. Organizations that genuinely contribute to society make employees feel more proud and honored, increasing organizational identification and subsequently influencing job performance [9]. Studies find that when employees make internal CSR attributions, they are more likely to experience enhanced self-esteem, leading to higher organizational identification and consequently greater employee engagement and creativity [10]. In contrast, when employees perceive that the organization engages in CSR for self-interest—making external attributions—they are less likely to identify with the organization, thereby failing to influence engagement and creativity [10]. Thus, internal attributions can strengthen the positive effect of CSR perceptions on organizational identification, while external attributions weaken CSR's promotional effect on organizational identification.

Employees' CSR attributions are not simple "left or right" judgments; they may simultaneously make multiple attributions. Some scholars find that only when employees make both high external and high internal CSR attributions do their in-role and extra-role performance improve significantly [21]. Overall, existing research has primarily examined how specific types of CSR attributions influence social exchange and organizational identification mechanisms, neglecting situations where multiple CSR attributions coexist. For example, how the simultaneous presence of high internal and high external CSR attributions affects employees' social exchange and organizational identification mechanisms remains an open question.

### 5 Future Research Directions

In recent years, scholars both domestically and internationally have increasingly focused on employee CSR attributions, with research gradually deepening. However, further analysis and exploration are needed regarding antecedents, consequences, and mechanisms. Specifically, future research can proceed in the following directions.

### 5.1 Clarifying Unique Antecedents and Outcomes of Different CSR Attributions

CSR attributions reflect individuals' cognitions about the motivations behind organizational CSR engagement [19], yet different types of CSR attributions may have distinct antecedents and outcomes. First, CSR attributions based on different classification standards may have different antecedents and effects. For example, research shows that strategic-driven CSR attributions (a type of egoistic attribution) can enhance employee loyalty through organizational trust [27], whereas external CSR attributions more often negatively affect employee attitudes and behaviors [10]. This suggests that although existing research often equates CSR egoistic attributions with external CSR attributions [14], their effects are not identical. Second, even CSR attributions based on the same classification standard may have different antecedents and outcomes. Vlachos et al. (2013) [20] demonstrated that charismatic leadership has a unique effect on internal CSR attributions—positively related to internal but not significantly related to external attributions. Additionally, research finds that internal CSR attributions positively influence work engagement and creativity, while external CSR attributions show no significant effects on these outcomes [10]. This indicates that different CSR attributions based on the same classification standard produce different effects. Therefore, future research should examine the unique antecedents and outcomes of different CSR attributions, which would not only enhance understanding of distinctions among attribution types but also help organizations develop targeted intervention strategies.

### 5.2 Exploring Formation Mechanisms of CSR Attributions Based on Attribution Theory

Attribution theory posits that individuals make internal or external attributions based on the locus of control (source of factors), stability, and controllability influencing their own or others' behaviors [15]. Similarly, employees can only make accurate attributions about organizational CSR motivations when these three conditions are clear. Unfortunately, most scholars treat CSR attributions as evaluative outcomes, focusing on antecedents, consequences, and mechanisms [8,9] while paying less attention to the formation process of employee CSR attributions. In fact, examining the formation mechanisms of CSR attributions can help organizations optimize CSR programs and enable managers to better guide employees toward positive attributions through enhanced internal communication. Donia and Sirsly (2016) [13] noted that when organizational CSR practices are perceived as driven by internal organizational values (i.e., internal control factors), employees are more likely to make substantive attributions; when viewed as responses to external pressure that “go with the flow” to support public causes (i.e., external control factors), employees are more likely to make symbolic attributions. These differential attributions subsequently influence employee performance. Therefore, future research should not only empirically test these theoretical propositions but also explore how combinations of the

three conditions—locus of control, stability, and controllability—influence CSR attributions, thereby clarifying the formation conditions for different attribution types.

### **5.3 Simultaneously Examining the Influence of Multiple Factors on CSR Attributions**

Employees' CSR attributions are jointly influenced by multiple sources of information. Although existing research has attempted to explore attribution formation mechanisms from individual, leadership, and organizational levels, these efforts remain incomplete. Research shows that ethical leadership, as an exemplar of moral behavior, can correctly guide and motivate employees' ethical attitudes and behaviors [32], while ethical attitudes are positively related to CSR altruistic attributions and negatively related to egoistic attributions [25]. Therefore, future research could explore the influence of ethical leadership on employee CSR attributions beyond charismatic leadership. Additionally, because individual attitudes and behaviors are socially constructed, personal, leadership, and organizational factors often interact in complex ways. Future research could adopt a variable-centered approach to reveal the interactive effects and mechanisms through which multiple factors jointly influence CSR attributions. However, in reality, employees are not homogeneous data carriers but represent different types. To reveal the complete psychological picture of how employees form CSR attributions, future research should also adopt a person-centered approach to examine how multiple factors influence CSR attributions [33]. This approach can not only explain which types of individuals are more likely to make internal versus external CSR attributions but also investigate which factors play dominant roles.

### **5.4 Examining How Attributions Influence CSR Fairness Heuristics**

Previous research has primarily examined how CSR attributions influence social exchange and organizational identification mechanisms [10,29], with insufficient attention to other mechanisms. In fact, fairness heuristics play an important role in how employees react to and evaluate CSR [34]. Individuals' attributions for an event are key to understanding how they form fairness perceptions [35]. Employees can observe how organizations treat other stakeholders through CSR practices, using this information to inform their judgments about organizational fairness [36]; employees' organizational fairness perceptions, in turn, significantly influence their attitudes and behaviors [37]. Research finds that authentic CSR attributions can help satisfy employees' moral needs, whereas self-serving CSR attributions are unlikely to meet their instrumental, relational, or moral needs [7]. Therefore, authentic CSR attributions appear more likely to foster organizational fairness perceptions. As the saying goes, "fairness arises from justice, and justice arises from morality"—only CSR practices rooted in corporate moral values are likely to have heuristic effects on employees' organizational fairness perceptions. Consequently, future research should examine how attributions

influence CSR fairness heuristics, reducing the sense of unfairness caused by negative CSR attributions and inhibiting the emergence of potential negative emotions.

### 5.5 Conducting Localized Research on CSR Attributions in the Chinese Context

Most existing CSR attribution research has been conducted in Western developed countries, and whether these findings can be generalized to China remains questionable. In fact, compared to organizations in developed countries, Chinese organizations face relatively tighter resources for implementing CSR initiatives and have less developed CSR practices [38]. Moreover, individuals' cognitions about CSR are influenced by cultural contexts. Compared to individuals in individualistic cultures, those in collectivist cultures pay more attention to community interests, are more inclined to see internal motivations behind CSR engagement [39], and are more likely to make altruistic attributions for corporate social responsibility motives [40]. Therefore, what key factors influence employee CSR attributions in China requires further investigation. Additionally, existing CSR attribution research has mostly used Western employee samples to examine antecedents, mechanisms, and outcomes. Future research should conduct cross-cultural studies to examine the characteristics of employee CSR attributions across different cultural contexts and the influence of cultural factors on CSR attributions. Conducting empirical research on CSR attributions based on China's socio-cultural characteristics can not only enhance theoretical generalizability but also provide theoretical foundations for Chinese organizations to scientifically and effectively manage the micro-level effects of CSR on employees.

## References

- [1] Kim, K., Kim, M., & Qian, C. (2015). Effects of corporate social responsibility on corporate financial performance: A competitive-action perspective. *Journal of Management*, 44(3), 1097-1118.
- [2] Wang, H., Tong, L., & Takeuchi, R. (2016). Corporate social responsibility: An overview and new research directions. *Academy of Management Journal*, 59(2), [3] El Akremi, A., Gond, J., Swaen, V., De Roeck, K., & Igalens, J. (2015). How do employees perceive corporate responsibility? Development and validation of a multidimensional corporate stakeholder responsibility scale. *Journal of Management*, 44(2), 619-657.
- [4] Farooq, O., Rupp, D. E., & Farooq, M. (2017). The multiple pathways through which internal and external corporate social responsibility influence organizational identification and multifoci outcomes: The moderating role of cultural and social orientations. *Academy of Management Journal*, 60(3), 954-985.

- [5] Gond, J., El Akremi, A., Swaen, V., & Babu, N. (2017). The psychological microfoundations of corporate social responsibility: A person-centric systematic review. *Journal of Organizational Behavior*, 38(2), 225-246.
- [6] Newman, A., Nielsen, I., & Miao, Q. (2015). The impact of employee perceptions of organizational corporate social responsibility practices on job performance and organizational citizenship behavior: Evidence from the Chinese private sector. *The International Journal of Human Resource Management*, 26(9), 1226-1242.
- [7] Lin, C. P., Lyau, N. M., Tsai, Y. H., Chen, W. Y., & Chiu, C. K. (2010). Modeling corporate citizenship and its relationship with organizational citizenship behaviors. *Journal of Business Ethics*, 95(3), 357-372.
- [8] Vlachos, P. A., Panagopoulos, N. G., Bachrach, D. G., & Morgeson, F. P. (2017). The effects of managerial and employee attributions for corporate social responsibility initiatives. *Journal of Organizational Behavior*, 38(7), 1111-1129.
- [9] Donia, M. B. L., Ronen, S., Tetrault Sirsly, C. A., & Bonaccio, S. (2017). CSR by any other name? The differential impact of substantive and symbolic CSR attributions on employee outcomes. *Journal of Business Ethics*, 1, 1-21.
- [10] Chaudhary, R., & Akhouri, A. (2018). Linking corporate social responsibility attributions and creativity: Modeling work engagement as a mediator. *Journal of Cleaner Production*, 190, 809-821.
- [11] 颜爱民, 李歌. (2016). 企业社会责任对员工行为的跨层分析——外部荣誉感和组织支持感的中介作用. *管理评论*, 28(1), 121-129.
- [12] Raub, S. (2017). When employees walk the company talk: The importance of employee involvement in corporate philanthropy. *Human Resource Management*, 56(5), [13] Donia, M. B. L., & Sirsly, C. A. T. (2016). Determinants and consequences of employee attributions of corporate social responsibility as substantive or symbolic. *European Management Journal*, 34(3), 232-242.
- [14] Donia, M. B. L., Sirsly, C. T., & Ronen, S. (2016). Employee attributions of corporate social responsibility as substantive or symbolic: Validation of a measure. *Applied Psychology*, 66(1), 103-142.
- [15] Weiner, B. (1979). A theory of motivation for some classroom experiences. *Journal of Educational Psychology*, 71(1), 3-25.
- [16] 张倩, 何姝霖, 时小贺. (2015). 企业社会责任对员工组织认同的影响——基于 CSR 归因调节的中介作用模型. *管理评论*, 27(2), 111-119.
- [17] Vlachos, P. A., Epitropaki, O., Panagopoulos, N. G., & Rapp, A. A. (2013). Causal attributions and employee reactions to corporate social responsibility. *Industrial and Organizational Psychology*, 4(6), 334-337.
- [18] Vlachos, P. A., Panagopoulos, N. G., & Rapp, A. A. (2013). Feeling good by doing good: Employee csr-induced attributions, job satisfaction, and the role of charismatic leadership. *Journal of Business Ethics*, 118(3), 577-588.

- [19] Ellen, P. S., Webb, D. J., & Mohr, L. A. (2006). Building corporate associations: Consumer attributions for corporate socially responsible programs. *Journal of the Academy of Marketing Science*, 34(2), 147-157.
- [20] Du, S., Bhattacharya, C. B., & Sen, S. (2007). Reaping relational rewards from corporate social responsibility: The role of competitive positioning. *International Journal of Research in Marketing*, 24(3), 224-241.
- [21] Story, J., & Neves, P. (2015). When corporate social responsibility (CSR) increases performance: Exploring the role of intrinsic and extrinsic csr attribution. *Business Ethics: A European Review*, 24(2), 111-124.
- [22] Mcshane, L. (2012). To thine own self be true? Employees' judgments of the authenticity of their organization' s corporate social responsibility program. *Journal of Business Ethics*, 108(1), 81-100.
- [23] Ahmad, I, Shahzad, K., & Zafar, M. A. (2017). Impact of corporate social responsibility attributions on workplace deviance behaviors. *Journal of Managerial Sciences*, 11(2), 157-172.
- [24] Gatignon-Turnau, A. L., & Mignonac, K. (2015). (Mis)Using employee volunteering for public relations: Implications for corporate volunteers' organizational commitment. *Journal of Business Research*, 68(1), 7-18.
- [25] 马晨, 周祖城. (2015). 员工的企业伦理态度对 PCSR 与工作满意度和情感承诺关系的影响研究. *管理学报*, 12(11), 1671-1677.
- [26] 马晨, 周祖城. (2017). 感知的企业社会责任对员工态度的影响: 自尊的调节效应. *系统管理学报*, 26(2), 295-310.
- [27] Vlachos, P. A., Theotokis, A., & Panagopoulos, N. G. (2010). Sales force reactions to corporate social responsibility: Attributions, outcomes, and the mediating role of organizational trust. *Industrial Marketing Management*, 39(7),
- [28] Roeck, K. D., & Delobbe, N. (2012). Do environmental CSR initiatives serve organizations' legitimacy in the oil industry? Exploring employees' reactions through organizational identification theory. *Journal of Business Ethics*, 110(10),
- [29] Lee, S. Y., & Seo, Y. W. (2017). Corporate social responsibility motive attribution by service employees in the parcel logistics industry as a moderator between csr perception and organizational effectiveness. *Sustainability*, 9(355),
- [30] Rupp, D. E., & Mallory, D. B. (2015). Corporate social responsibility: psychological, person-centric, and progressing. *Annual Review of Organizational Psychology & Organizational Behavior*, 2(1), 211-236.
- [31] Rupp, D. E., Shao, R., Thornton, M. A., & Skarlicki, D. P. (2013). Applicants' and employees' reactions to corporate social responsibility: The moderating effects of first-party justice perceptions and moral identity. *Personnel Psychology*, 66(4), 895-933.
- [32] Meda, A. K. (2005). *The social construction of ethical leadership* (Unpublished doctoral dissertation), Benedictine University, Illinois.

- [33] Meyer, J. P., Morin, A. J. S., & Vandenberghe, C. (2015). Dual commitment to organization and supervisor: A person-centered approach. *Journal of Vocational Behavior*, 88, 56-72.
- [34] Ali, M. A., & Jung, H. J. (2016). CSR and the workplace attitudes of irregular employees: The case of subcontracted workers in Korea. *Business Ethics: A European Review*, 2(26), 130-146.
- [35] Martinko, M. J., Douglas, S. C., Ford, R. C., & Gundlach, M. J. (2004). Dues paying: A theoretical explication and conceptual model. *Journal of Management*, 30(1), 49-69.
- [36] Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the s back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, 32(3), 836-863.
- [37] Cropanzano, R., Byrne, Z. S., Bobocel, D. R., & Rupp, D. E. (2001). Self-enhancement biases, laboratory experiments, george wilhelm friedrich hegel, and the increasingly crowded world of organizational justice. *Journal of Vocational Behavior*, 58(2), 260-272.
- [38] 晁罡, 姜胜林, 王磊. (2014). 发达国家与发展中国家企业社会责任实践比较研究. *软科学*, 28(6), 6-10.
- [39] Hur, W. M., & Kim, Y. (2017). How does culture improve consumer engagement in csr initiatives? The mediating role of motivational attributions: Cultural values and CSR. *Corporate Social Responsibility and Environmental Management*, 24(6), 620-633.
- [40] Choi, J., Chang, Y. K., Li, Y. J., & Jang, M. G. (2016). Doing good in another neighborhood: Attributions of CSR motives depend on corporate nationality and cultural orientation. *Journal of International Marketing*, 24(4), 82-102.

(Corresponding author: XIE Julan, Email: julia\_xie@csu.edu.cn)

**Author Contributions Statement:**

Yan Aimin: Proposed research propositions and framework

Li Yali: Drafted and revised the manuscript

Xie Julan: Proposed research propositions and framework; Revised final manuscript

*Note: Figure translations are in progress. See original paper for figures.*

*Source: ChinaXiv – Machine translation. Verify with original.*