Impact of Corporate Social Responsibility Attributions on Workplace Deviance Behaviors
Ifzal Ahmad*, Khurram Shahzad** & Mueen A. Zafar***

Abstract
Using a sample of 369 supervisor-subordinate dyads, this micro level study tested the impact of Corporate Social Responsibility (CSR) attributions on Workplace Deviance Behaviors (WDBs). We further tested the double layered mediating role of Employees’ Organizational Trust (EOT) and Psychological Contract Fulfillment (PCF) between the CSR attributions and WDBs. The results indicate that intrinsic CSR has a negative impact on WDBs and extrinsic CSR has positive impact on WDBs. We also found support for the mediating role of PCF between intrinsic CSR and WDBs and between extrinsic CSR and WDBs. Furthermore, the mediating role of EOT between intrinsic CSR and PCF and between extrinsic CSR and PCF was also supported. Results are discussed in the later part of the paper.

Keywords: Corporate Social Responsibility, Employees’ Organizational Trust, Psychological Contract Fulfillment, Workplace Deviance Behaviors.

Introduction
Extant literature on Corporate Social Responsibility (CSR) – 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. 855) – stressed on the importance of this notion for the organizations and suggest that it can be a source of competitive advantage (Economist, 2009). Past studies on CSR were mainly focused from the macro perspective whereas; the micro level perspective were limited to only 4% of the total studies up till 2012 (Aguinis & Glavas, 2012). Ever since this finding, a burgeoning attention has been observed on this micro level dimension where most of studies are reaching to the consensus on the positive outcomes of CSR.

However, Rupp & Mallory (2015) in their review paper on CSR suggested that apart from the positive effects of CSR, there may be negative effects too i.e. “the dark side of CSR” (p. 6.2). Likewise, Lange & Washburn (2012) also discussed this perspective and argued that CSR

* Ifzal Ahmad, Assistant Professor, Karakoram International University, Gilgit.
** Dr. Khurram Shahzad, Riphah International University, Islamabad.
*** Dr. Mueen A. Zafar, Capital University of Science & Technology, Islamabad.
practices which are used for the cause exploitation and instrumental purposes will prompt negative reactions. Other authors like Aguinis & Glavas (2013) also hinted towards such possibilities. Few empirical studies have been conducted from this perspective, particularly; from the employees’ perspective (Rupp et al., 2015). This is an important void which needs immediate attention as organizations invest large sums of money on these practices and hence they must the benefits and risks associated.

This micro level study aims to address the above mentioned void by focusing on the negative as well as positive effects of CSR. While utilizing the attribution theory (Kelly, 1967), we are studying the impact of CSR attributions on the employees’ workplace deviance behaviors (WDBs) with two levels of mediators i.e. employees’ organizational trust (EOT) and psychological contract fulfillment (PCF).

Previous studies argued that WDBs are increasing at a disturbing rate in the organizations (Stewart et al., 2009). For example, researchers found a loss of $85b dollars each year from the misuse of internet in office hours only, whereas $120b dollars were lost because of violence at workplace (see Latto, 2007; Matchulat, 2007). Therefore, gauging the impact of CSR attributions on WDBs is a key area worth studying.

**Literature Review**

Given the perks associated, researchers are now reaching to the consensus that CSR have positive impacts on employees’ attitudes and behaviors (Rupp & Mallory, 2015). However, due to the recent large scales corporate scandals such as the BP oil spill in 2010 or the closure of Coca Cola factory in Pakistan due to health & Safety issues etc. have raised questions on the intentions of their CSR practices. Such behaviors raise skepticism among employees. Under such circumstances, the attribution theory (Kelley, 1967) suggests that employees will start understanding the underlying intentions behind their employers’ CSR practices. Utilizing this theory, Vlachos et al. (2013) suggested that CSR induced attributions play an important role in shaping employees’ attitudes and behaviors.

According to attribution theory (Kelly, 1967), employees are ‘intuitive psychologists’ who look skeptically toward other individuals’ acts and form their attributions based on the signals they receive (Martinko et al., 2011). Likewise, employees believe that organizations are also social actors having different norms, values, aims and objectives similar to individuals; consequently, their assessments will be similar entailing the same cognitive processes (Bauman & Skitka, 2012). Therefore, employees will make judgment of the CSR practices to either extrinsic or intrinsic motives. Du and colleagues (2007, p. 226) explain that ‘extrinsic motives have the ultimate goal of increasing the brand’s
own welfare; whereas, intrinsic motives have the ultimate goal of doing good and/or fulfilling one’s obligation to society’. Positive dispositions of employees enhances due to intrinsic attributions, whereas, it reduces due to extrinsic attributions (Kelley, 1967). Therefore, the motives behind extrinsic CSR will be attributed to more selfish and instrumental behavior whereas, intrinsic CSR will be considered good, moral and socially responsible behavior.

Evidence suggests that judgment of morality is a key for sustainable and healthy relationships with the stakeholders. For example, recent study by van Prooijen & Ellemers (2015) suggest that prospective employees prefer moral organizations.

Utilizing this theoretical mechanism, we posit that CSR will have variant influence on WDBs. WDBs are those voluntary behaviors which intentionally violate the rules and regulations of the organization and hurt the well-being of other employees (Robinson & Bennett, 1995). Stewart et al., (2009) used the two dimensional model of workplace deviance (Interpersonal & Organizational) of Robinson and Bennett (1995) – a self-rater’s scale – and converted it into others rated measures for minimizing the personal bias associated with such techniques, thereby, offering a three dimensional model of WDBs i.e. Property Deviance (Prp. Deviance), Production Deviance (Prd. Deviance) and Personal Aggression (P. Aggression). This three dimensional typology will be used for measuring WDBs in this study.

We argue that if CSR activities of an organization are attributed to moral dimension such as fulfilling its due responsibility without the expectations of any instrumental gains will prompt positive dispositions. The locus of causality of such activities will be attributed to intrinsic causes (intrinsic CSR). As a result, their chances of engaging in WDBs will be reduced. For example, organizations supporting their employees beyond their legal obligations and taking care of their health and safety at all times will be attributed towards more intrinsic motives.

On the contrary, such organizations which claim to be responsible entities on one hand, but use these efforts for mere instrumental gains will be attributed to the exploitation of a sacred cause (Lange & Washburn, 2012). The locus of causality of such activities will be attributed to situational factors and external pressures such as the pressure of competition or claiming a tax rebate etc. i.e. extrinsic CSR. As a result, their positive dispositions about morality about the organization will be eliminated consequently, increases the chances of employees’ increased engagement in WDBs. Employees will feel angry on such selfish behavior of their employers and as a reaction, they would want organizations to suffer because of their selfish attitude.

Similarly, Psychological contract – unwritten expectations from each other in an employment relationship (Rousseau, 1995) – is
considered as a key notion between an employee/employer relationships (Bauman & Skitka, 2012). PCF is the belief and understanding of employees towards their employers about the possibilities of fulfilling their commitments (Rousseau, 1995). It is a key indicator for an organization to exhibit its support and dedication towards the well being of employees (Lester et al., 2002). Empirical findings maintain that psychological contract breach prompt negative reactions towards the employer. Therefore, we maintain that psychological contract fulfillment (PCF) will lessen the WDBs just like it increases in cases of breach. We posit that if the important aspects of psychological contracts are fulfilled such as fair compensation, career advancement opportunities, and healthy working conditions etc.; employees will feel that their employer is not reneging on its promises and perceive them as a moral organization (Bauman & Skitka, 2012). This attribution of morality will compel employees to behave morally too by avoiding negative work behaviors in return in order to equate the imbalance, i.e. fewer WDBs. Besides, this sense of morality will also enhance their ownership and responsibility towards their employers. Employees will speak for the good of the organization (Edmondson et al., 2001).

On the other hand, past studies also suggest that if employees perceive that their employers are not fulfilling their obligations then they may react by engaging in negative work behaviors (Rayton et al., 2014). Therefore, in summary, we contend that those CSR activities, who’s the locus of causality is attributed to intrinsic motives (intrinsic CSR) will affect PCF positively. Consequently, employees will feel compelled not to engage in negative work behaviors as positive dispositions. Whereas, those CSR activities, the locus of causality of which are attributed to extrinsic motives i.e. extrinsic CSR, will reduce the PCF. This in turn will increase the negative work behaviors due to elimination of positive dispositions.

Furthermore, Trust is defined as an agreement of one party to expose its position to the other without any control on their responses (Zand, 1972). The most commonly quoted attributes of trust are morality (Bauman & Skitka, 2012), benevolence and integrity upon which the character of the organizations are judged (Mayer et al., 1995). EOT is considered an immediate affected outcome of CSR perceptions (Hansen et al., 2011) which consequently effects more distant outcomes (Pivato et al., 2008) such as PCF and WDBs. Different scholars suggested that CSR perceptions have a positive effect on EOT (see Bauman & Skitka, 2012; Hansen et al., 2011 etc.). However, while using the attribution inferences, we think that not all CSR related activities to be positively attributed. There may be situations where such activities may be attributed toward instrumental intentions and accordingly will lead to negative consequences.
We argue that CSR induced intrinsic attributions will enhance EOT as the employers will be considered as moral, selfless and caring about their well-being. Consequently, enhanced EOT will further enhance PCF as employees’ enhanced trust would mean that their employers are moral. Likewise, being associated with a responsible organization, employees’ meaningfulness at work, and in work, will also enhance which will prompt positive dispositions (Aguinis & Glavas, 2013; Vlachos et al., 2013). Organizations considered as moral will enhance employees’ willingness to expose themselves to their employers, owing to the belief that moral organizations do not cheat or exploit (Bauman & Skitka, 2012); therefore, they will feel honored. Their self-esteem will be enhanced and they will feel pride to be identified with such organization (Gond et al., 2010). The opposite psychological mechanism will be applied for extrinsic CSR where employers will be attributed as selfish and immoral. Their engagement in CSR activities will be attributed towards more show off than their actual contributions towards the stakeholders. Consequently, employees’ trust will be negatively affected which will also eliminate the feeling of PCF.

Based on the above literature review, the following hypotheses are being proposed.

H1a: Intrinsic CSR attributions will reduce WDBs i.e. there will be negative relationship between the two variables.
H1b: Extrinsic CSR attributions will enhance WDBs i.e. there will be positive relationship between the two variables.
H2a: PCF will mediate the relationship between intrinsic CSR attributions and WDBs.
H2b: PCF will mediate the relationship between extrinsic CSR attributions and WDBs.
H3a: EOT will mediate the relationship between Intrinsic CSR and PCF.
H3b: EOT will mediate the relationship between Extrinsic CSR and PCF.

**Figure 1: Conceptual Framework**
Impact of Corporate Social Responsibility Attributions…

Ifzal, Khurram & Mueen

Journal of Managerial Sciences

Volume XI Number 2

162

IntCSR = Intrinsic CSR, ExtCSR = Extrinsic CSR, EOT = Employees’ Organizational Trust, PCF = Psychological Contract Fulfillment, Prd = Production, Prp. = Property. P = Personal

Methodology

Data were collected via self-administered questionnaire for this study. The items for WDBs were measured from 1 = “never”, to 5 = “daily” whereas, the items for the rest of the variables (except demographic variables) were measured via Likert scale from 1 = “strongly disagree” to 5 = “strongly agree”. Participants volunteered themselves for this study and were assured of complete confidentiality.

Sample

A multi-rater method was adopted similar to the one used by Stewart et al., (2009), where participants from telecom sector rated all the variables themselves expect the WDBs. They identified a colleague or supervisor for rating their WDBs. The names of the respondents were taken only for identification and matching of both parts i.e. filled by employee and his/her colleague and supervisor.

A total of 403 out of 800 questionnaires were returned. Complete match of 369 questionnaires were achieved which makes the response rate of 46.1%. Among the total respondents, the male female ratio recorded was 63.1% to 36.9% respectively. Among them, 35.5% of the respondents represented non managerial positions, whereas 28.7% were from lower management, 22.9% from middle management, and 12.9% from senior management positions. In terms of qualifications, 13.2% respondents were intermediates, 21.5% bachelors and 65.5% masters and above. Finally, experience wise distribution was recorded as 44.9% having 5 years or less experiences, 22.6% having 6 to 10 years, and 32.5% having above 10 years.

Measures and Measurement Model Results

Relevant scales from the past studies were adopted to operationalize the constructs (see Table 1). Furthermore, to test the adequacy of all the latent variables used in this study, confirmatory factor analysis was performed using AMOS 18. A seven factor model was tested comprising intrinsic CSR, extrinsic CSR, EOT, PCF, production deviance (Prd. deviance), property deviance (Prp. deviance) and personal aggression (P. aggression). Results (see Table 1) indicate that the data fits the proposed model well i.e. $\chi^2 = 523.725; \chi^2/df = 1.8 (< 2); \text{GFI} = 0.90 (> .90); \text{NFI} = 0.94 (> .90); \text{TLI} = 0.97 (> .90); \text{CFI} = 0.97 (> .90); \text{RMR} = 0.02 (< 0.1); \text{RMSEA} = 0.05 (< 0.08).$ Similarly, all items loaded well on their respective variables with a range of 0.72 to 0.94. Additionally, the requirements for achieving discriminant validity were also fulfilled as the average variance extracted (AVE) was well above the cut off value of .50
for all items and the values were also greater than the square root of inter-construct correlation (Fornell & Larcker, 1981). Besides, the reliability values i.e. cronbach alpha (α) and composite reliabilities (CRs) were also more than the required value of .70. Therefore, all the latent variables used in this study accomplish the requisites for both the discriminant as well as convergent validity.

Table 1: Scales used, reliability, validity and measurement model (CFA) test results

<table>
<thead>
<tr>
<th>Variable</th>
<th>SFL*</th>
<th>Alpha (α)*</th>
<th>CR*</th>
<th>AVE*</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR induced Intrinsic/Extrinsic attributions (Du et al. 2007; Ellen et al. 2006)</td>
<td>0.93</td>
<td>0.92</td>
<td>0.83</td>
<td></td>
</tr>
<tr>
<td>Sample item: 1: My organization is genuinely concerned about being socially responsible.</td>
<td>0.92</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSR induced Extrinsic attributions</td>
<td>0.89</td>
<td>0.89</td>
<td>0.73</td>
<td></td>
</tr>
<tr>
<td>Sample item: 1: My organization engages in socially responsible initiatives in order to get more customers.</td>
<td>0.88</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organizational Trust by Pivato et al. (2008)</td>
<td>0.88</td>
<td>0.85</td>
<td>0.72</td>
<td></td>
</tr>
<tr>
<td>Sample item: 1: I trust my organization</td>
<td>0.91</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Psychological Contract Fulfillment (Rousseau, 1996)</td>
<td>0.943</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sample item: 1: Overall, this organization has fulfilled its commitments to me</td>
<td>0.943</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workplace Deviance Behaviors (WDBs) by Stewart et al. (2009) adopted from Bennett and Robinson, (2000)</td>
<td>0.94</td>
<td>0.94</td>
<td>0.69</td>
<td></td>
</tr>
<tr>
<td>Production Deviance</td>
<td>0.94</td>
<td>0.94</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sample item: 1. Put little effort into their work</td>
<td>0.855</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Aggression</td>
<td>0.92</td>
<td>0.92</td>
<td>0.74</td>
<td></td>
</tr>
<tr>
<td>Sample item: 1. Said something hurtful to someone at work</td>
<td>0.860</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Deviance</td>
<td>0.94</td>
<td>0.93</td>
<td>0.84</td>
<td></td>
</tr>
<tr>
<td>Sample item:</td>
<td>0.94</td>
<td>0.93</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Impact of Corporate Social Responsibility Attributions…

Common Method Variance (CMV)
Herman’s one factor method was adopted to control the effects of CMV via CFA to see if all the variables can be explained through a single factor or not (Podsakoff et al., 2003). The Chi square for single factor comprising items of all the latent variable was recorded as ($\chi^2 = 5345.630$), compared to a seven factor model i.e. ($\chi^2 = 523.725$). Therefore, the fit for seven factor model is significantly better than the single factor model ($\Delta \chi^2 = 4821.905; p < 0.001$). Similarly, we also tested another single factor model comprising items from the four latent variables which were rated by the employees, and compared it with a four factor model. Likewise, the three factor model of WDBs was also tested as a single factor and the results were compared with a three factor model. Therefore, it was concluded that there is a minimal threat of CMV in this study.

Table 2: Results for CMV and model fit

<table>
<thead>
<tr>
<th></th>
<th>Chi Square</th>
<th>$\chi^2$/df</th>
<th>GFI</th>
<th>NFI</th>
<th>CFI</th>
<th>RMSEA</th>
</tr>
</thead>
<tbody>
<tr>
<td>One factor (7 latent variables)</td>
<td>5345.630</td>
<td>17.878</td>
<td>.423</td>
<td>.369</td>
<td>.381</td>
<td>.216</td>
</tr>
<tr>
<td>One factor (4 latent variables)</td>
<td>2420.805</td>
<td>44.830</td>
<td>.500</td>
<td>.351</td>
<td>.354</td>
<td>.348</td>
</tr>
<tr>
<td>Four factor Model</td>
<td>151.439</td>
<td>3.155</td>
<td>.938</td>
<td>.959</td>
<td>.972</td>
<td>.077</td>
</tr>
<tr>
<td>One factor (3 latent variables)</td>
<td>1956.966</td>
<td>25.412</td>
<td>.564</td>
<td>.545</td>
<td>.553</td>
<td>.260</td>
</tr>
<tr>
<td>Three factor Model of WDBs</td>
<td>197.224</td>
<td>2.665</td>
<td>.931</td>
<td>.954</td>
<td>.971</td>
<td>.068</td>
</tr>
<tr>
<td>Seven factor Model</td>
<td>523.725</td>
<td>1.88</td>
<td>.904</td>
<td>.938</td>
<td>.970</td>
<td>.049</td>
</tr>
</tbody>
</table>

Regression Analysis
For testing our hypotheses, several hierarchical regression analyses were performed consistent with previous studies (see Raja et al., 2004; Judge et al., 2002). The results are in line with our propositions. We found that intrinsic CSR reduces WDBs (i.e. for Personal Aggression, $\beta = -.09$, $p <$
0.05; For Production Deviance, $\beta = -0.14, p < 0.01$ and for Property Deviance, $\beta = 0.24, p < 0.01$. Therefore, H1a is supported. Similarly, we also found support H1b (i.e. for Personal Aggression, $\beta = 0.32, p < 0.01$; For Production Deviance, $\beta = 0.19, p < 0.01$ and for Property Deviance, $\beta = 0.57, p < 0.01$).

For testing the hypotheses of mediation, the bootstrap technique was employed using the Preacher & Hayes’ (2008) macro of mediation which is an effective way for controlling type I error (McKinnon et al. 2002). The result for these tests can be seen in Table 3.

In hypothesis H2a, the mediating role of PCF was proposed between intrinsic CSR and WDBs. We tested the impact of intrinsic CSR on each of three dimensions of WDBs separately. The result indicates (Table 3 Model 1) that PCF mediates the relationship between intrinsic CSR and all the three dimensions i.e. for PA, $\beta = -0.0641, p < 0.05$ and confidence interval (CI) point estimates -.1169 (lower) and -.0239 (upper) i.e. a non-zero value. Similarly, for PDD, $\beta = -0.0774, p < 0.05$, whereas, CI point estimates were recorded as -.1344 (lower) and -.0289 (upper). Likewise, for PrP, $\beta = -0.0297, p < 0.05$ and CI point estimate are -.0740 (lower) and -.0068 (upper) i.e. a non-zero value. Since all the $\beta$ values are significant and CI values are non-zero between lower and upper bound therefore, H2a is supported.

Similar tests were performed for H2b. The results can be seen in Table 3 Model 2. For PA, $\beta = 0.0912, p < 0.05$ and CI value estimates of .0172 (lower) and .1947 (upper) i.e. non-zero value. For PDD, $\beta = 0.1158, p < 0.05$ with CI value estimates of .0203 (lower) and .2340 (upper) i.e. a non-zero value. Finally, for PrP, $\beta = 0.0424, p < 0.05$ with CI value estimates of .0057 (lower) and .1208 (upper) i.e. a non-zero value. Since all the $\beta$ values for these tests were also significant with non-zero values of CI, therefore, H2b was also supported. For H3a, the mediating role of EOT was proposed between intrinsic CSR and PCF. The result for this test can be found in Table 3 Model 3 which indicates that H3a is supported i.e. $\beta = 0.0754, p < 0.05$ and CI estimates of .0211 (lower) and .1415 (upper). Finally, our hypothesis H3b was also supported from the results (see Table 3 Model 4) with $\beta = -0.1451, p < 0.05$ and CI estimates of -.2741 (lower) and .0446 (upper) i.e. a non-zero value.

Table 3: Tests of Mediations

<table>
<thead>
<tr>
<th>Models</th>
<th>IV and DV</th>
<th>Mediator(s)</th>
<th>DATA (Point estimates)</th>
<th>SE</th>
<th>LR</th>
<th>UR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bias corrected Conf. Interval (CI)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Table: Impact of Corporate Social Responsibility Attributions

<table>
<thead>
<tr>
<th>Model</th>
<th>Attributions</th>
<th>Variables</th>
<th>PCF</th>
<th>PSF</th>
<th>Lower</th>
<th>Upper</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model 1</td>
<td>ICSR → PA</td>
<td>PCF</td>
<td>-0.064*</td>
<td>-0.065</td>
<td>0.024</td>
<td>-0.117</td>
</tr>
<tr>
<td></td>
<td>ICSR → PDD</td>
<td>PCF</td>
<td>-0.077*</td>
<td>-0.078</td>
<td>0.027</td>
<td>-0.134</td>
</tr>
<tr>
<td></td>
<td>ICSR → PrP</td>
<td>PCF</td>
<td>-0.030*</td>
<td>-0.030</td>
<td>0.016</td>
<td>-0.074</td>
</tr>
<tr>
<td>Model 2</td>
<td>ECSR → PA</td>
<td>PCF</td>
<td>0.091*</td>
<td>0.092</td>
<td>0.045</td>
<td>0.017</td>
</tr>
<tr>
<td></td>
<td>ECSR → PDD</td>
<td>PCF</td>
<td>0.116*</td>
<td>0.117</td>
<td>0.054</td>
<td>0.020</td>
</tr>
<tr>
<td></td>
<td>ECSR → PrP</td>
<td>PCF</td>
<td>0.042*</td>
<td>0.044</td>
<td>0.028</td>
<td>0.006</td>
</tr>
<tr>
<td>Model 3</td>
<td>ICSR → PCF</td>
<td>EOT</td>
<td>0.075*</td>
<td>0.076</td>
<td>0.031</td>
<td>0.021</td>
</tr>
<tr>
<td>Model 4</td>
<td>ECSR → PCF</td>
<td>EOT</td>
<td>-0.145*</td>
<td>-0.145</td>
<td>0.058</td>
<td>-0.274</td>
</tr>
</tbody>
</table>

*Note: Bias corrected, 5000 bootstrap samples, * < 0.05. ICSR = Intrinsic CSR, ECSR = Extrinsic CSR, EOT = Employees Organizational Trust, PA = Personal Aggression, PDD = Production Deviance, PrP = Property Deviance, PCF = Psychological Contract Fulfillment, LR = Lower, UR = Upper*

### Discussion on Findings

This study explored the impact of CSR attributions on the workplace deviance behaviors of employees. Specifically, we attempted to extend the work in line with the contention of Aguinis & Glavas (2013), Lange & Washburn (2012) and Rupp & Mallory (2015) etc. on the possibilities of having negative impacts of CSR. While using the attribution theory, we differentiated intrinsic CSR practices from extrinsic CSR. The findings supported our contention that not all CSR practices will lead to positive outcomes. Specifically, it was found that only intrinsic CSR practices will have positive impacts. On the other hand, extrinsic CSR which will be attributed toward more instrumental and selfish behavior will prompt negative reactions. While focusing on the individual level i.e. employees’ WDBs, this alternative framework for understanding the impact of CSR attribution on WDBs is a key contribution. Hypotheses H1a and H1b were supported which highlight the importance of direct relationship between CSR attributions and WDBs. Hence, strategic importance of CSR is further validated through this study.

We further found that intrinsic CSR have a negative impact on WDBs i.e. reduces it; whereas, extrinsic CSR have a positive impact on WDBs i.e. enhances it. Hence, CSR plays a key role in reducing or enhancing WDBs. Among the three dimensions of WDBs, we recorded the strongest negative impact of intrinsic CSR on property deviance with a value of -0.24 i.e. 24% reduction. The second strongest effect was recorded on production deviance having a value of -0.14 i.e. a 14% reduction, followed by a decrease of 9% in Personal Aggression. Similarly, for extrinsic CSR, the strongest positive impact of extrinsic CSR was recorded on property deviance with a value of 0.57 i.e.57% increase. The second strongest effect was recorded on personal aggression with having a value of 0.32 i.e. a 32% increase, followed by an increase of 19% in Production deviance behavior.

By employing a technique which in line with previous studies (e.g. De Roeck et al., 2014); we also found support for our hypotheses of...
mediations i.e. H2a and H2b. Hence, PCF mediate the relationship between intrinsic CSR and WDBs and between extrinsic CSR and WDBs. Morgeson et al., (2013) and Jones et al., (2010) highlighted the importance of testing alternative psychological mechanisms between CSR and employees attitudes and behaviors. Therefore, this study filled this important void too. Intrinsic CSR being moral activities will sensitize employees and they will think that moral organizations seldom cheat (Bauman & Skitka, 2012), therefore, they will feel that promises and commitment made by their employers will also be fulfilled. On the other hand, such CSR activities that are meant for showoff and marketing only i.e. extrinsic CSR will eliminate the positive dispositions of employees (Harvey et al., 2014) which ultimately will enhance employees’ engagement in WDBs. Another important implication worth noting is the communication strategies of CSR experts. There must be no contradiction between the walk and the talk of the organization (Bauman & Skitka, 2012). Employees must be convinced that these CSR contributions are genuine and not just green-washing (Lange & Washburn). This finding also highlights the importance of PCF as a mediator between CSR and behavioral outcomes. Past studies also suggest that PCF is a key indicator of organizational and managerial support (Lee et al., 2000), therefore, managers must need to ensure that employees’ expectations are fulfilled and the promises made are not reneged.

The hypotheses H3a and H3b are also supported i.e. the mediating role of EOT between intrinsic CSR and PCF and between extrinsic CSR and PCF. This finding is in line with previous studies too (e.g. Hansen et al., 2011 etc.), which suggested that EOT is the most immediate affected outcome of CSR. The findings further suggest that the impact of extrinsic CSR on EOT is stronger (14.5%) than the impact of intrinsic CSR i.e. (7.5%). This finding underlines another important implication i.e. that the impact of bad is stronger than good (Baumeister et al., 2001).

Conclusion
Past studies on micro level CSR are limited in number, particularly, from the employees’ perspective. Similarly, majority of the studies have a consensus on the positive impacts of CSR while very limited studies have theoretically discussed the possible negative impacts of this notion too. This study filled an important void in the extant literature by empirically testing and validating the claims of possible negative impacts of the CSR activities too. Utilizing attribution theory, this study drew distinction between those CSR activities which will evoke positive reactions from those with negative. Particularly, we studied the impact of CSR attributions (i.e. intrinsic and extrinsic) on WDBs and found that
only intrinsic CSR will reduce WDBs whereas, extrinsic CSR will enhance them. We also tested the mediating role of PCF between intrinsic/extrinsic CSR and WDBs and found support for this path. Finally, we also found support for the mediating role of EOT between intrinsic/extrinsic CSR and PCF. In summary, our findings suggest that not all CSR activities will lead to positive outcomes. There is a distinction between the genuine CSR practices and the green-wash type of practices. Similarly, CSR attributions play an important role in reducing or enhancing the negative work behaviors i.e WDBs.
Impact of Corporate Social Responsibility Attributions… Ifzal, Khurram & Mueen

References


