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THE IMPACT OF EMPLOYEE PERCEPTION OF CORPORATE SOCIAL
RESPONSIBILITY ON ORGANIZATIONAL COMMITMENT:
A SCALE DEVELOPMENT STUDY

Duygu TÜRKER

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Prof. Dr. Ömür N. TİMURCANDAY ÖZMEN

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Yemin Metni

Yüksek Lisans Tezi olarak sunduğum "The Impact of Employee Perception of Corporate Social Responsibility on Organizational Commitment" adlı çalışmanın, tarafımdan, bilimsel ahlak ve geleneklere aykırı düşecek bir yardıma başvurmaksızın yazıldığını ve yararlandığım eserlerin bibliyografyada gösterilenlerden oluştuğunu, bunlara atıf yapılarak yararlanılmış olduğunu belirtir ve bunu onurumla doğrularım.

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DÜZELTME   O*   OY ÇOKLUĞU   O
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- Not: Bu bölüm merkezimiz tarafından doldurulacaktır.

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Soyadı: Adı:

Tezin/Projenin Türkçe Adı:

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3- 3-
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Tarih:
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ABSTRACT

Master with Thesis

THE IMPACT OF EMPLOYEE PERCEPTION OF CORPORATE SOCIAL RESPONSIBILITY ON ORGANIZATIONAL COMMITMENT

Duygu TÜRKER

Dokuz Eylul University
Institute of Social Sciences
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Corporate social responsibility (CSR) is one of the most controversial concepts in the literature. A reason of this debate can be found in the different perspectives of scholars when drawing the conceptual and theoretical framework of CSR. However, another axis of the ongoing debate is the potential impacts of CSR on the organizations and their stakeholders. Although there have been a growing number of empirical studies investigating different dimensions of this impact, there are very few studies that tries to identify the impact of CSR on employees in the literature.

This study aims to investigate the impact of the employee perception of CSR on organizational commitment (OC) based on propositions derived from the social identity theory (SIT). In order to analyse the proposed relationship, an empirical study was conducted on 269 business professionals working in the different organizations in Turkey. The results of survey indicated a relationship between organizational commitment and 'CSR to social and non-social stakeholders', 'CSR to employees' and 'CSR to customers', but no link was identified with 'CSR to government'.

The distinctiveness of the study mainly emanates from analysing CSR based on the stakeholder management theory in the scale development process. Therefore, the study has contributed the development of the literature in terms of clarifying the impact of CSR on organizational commitment and providing a new, valid and reliable scale to measure CSR.

Keywords: **1**) Corporate Social Responsibility, **2**) Stakeholder Management Theory, **3**) Social Identity Theory, **4**) Organizational Commitment, **5**) Scale Development Study

ÖZET

Yüksek Lisans Tezi

ÇALIŞANLARIN KURUMSAL SOSYAL SORUMLULUK

ALGISININ ÖRGÜTSEL BAĞLILIKLARI ÜZERINDEKI ETKISI

Duygu TÜRKER

Dokuz Eylül Üniversitesi
Sosyal Bilimler Enstitüsü
İngilizce İşletme Anabilim Dalı
İngilizce İşletme Programı

Kurumsal Sosyal Sorumluluk (KSS), literatürdeki en çok tartışılan kavramlardan biridir. Bu tartışmanın bir nedeni, akademisyenlerin KSS'nin kavramsal ve teorik çerçevesini oluştururken ortaya koydukları farklı perspektiflerde bulunabilir. Fakat bu tartışmanın bir diğer ekseninde, KSS'nin örgütler ve paydaşları üzerindeki olası etkisi yer almaktadır. Bu etkiyi farklı boyutlarıyla araştıran, artan sayıdaki görgül çalışmaya rağmen, literatürde KSS'nin çalışanlar üzerindeki etkisini ortaya koyan çok az sayıda çalışma bulunmaktadır.

Bu çalışmanın amacı, çalışanların KSS algısının, örgütsel bağlılıkları üzerindeki etkisini sosyal kimlik teorisi bağlamında ortaya koymaktır. Önerilen bu ilişkinin varlığını analiz etmek için, Türkiye'de bulunan farklı örgütlerde çalışan, 269 kişi üzerinde görgül bir çalışma yapılmıştır. Araştırmanın sonuçları, örgütsel bağlılıkla, 'sosyal ve sosyal olmayan paydaşlara yönelik KSS', 'çalışanlara yönelik KSS' ve 'müşterilere yönelik KSS' arasında bir ilişki ortaya koyarken, 'devlete yönelik KSS' ile bir ilişki olmadığını işaret etmektedir.

Bu çalışmayı literatürdeki diğer çalışmalardan ayıran en temel özellik, ölçek geliştirme sürecinde, KSS'nin paydaş yönetimi yaklaşımı bağlamında analiz edilmesidir. Böylelikle bu çalışma, bir taraftan KSS'nin örgütsel bağlılık üzerindeki etkisi hakkında bilgi vermek yoluyla, diğer taraftan ise yeni, geçerli ve güvenilir bir ölçek sunarak, literatürün gelişimine katkıda bulunmaktadır.

Anahtar Kelimeler: 1) Kurumsal Sosyal Sorumluluk, **2**) Paydaş Yönetimi Teorisi, **3**) Sosyal Kimlik Teorisi, **4**) Örgütsel Bağlılık, **5**) Ölçek Geliştirme Çalışması

CONTENT

CHAPTER I: INTRODUCTION

CHAPTER II: LITERATURE REVIEW

CHAPTER III: RESEARCH METHODOLOGY

LIST OF ABBREVIATIONS

CC	:	Corporate Citizenhip
com	:	Competitors
CSO	:	Corporate Social Orientation
CSP	:	Corporate Social Performance
CSR	:	Corporate Social Responsibility
CSR$_1$	:	Corporate Social Responsibility
CSR$_2$	:	Corporate Social Responsiveness
cus	:	Customers
emp	:	Employees
env	:	Natural Environment
et al.	:	et alii (=and other people)
etc.	:	et cetera (=and other similar things)
gn	:	Next generations
gov	:	Government
ICSR	:	Importance of Corporate Social Responsibility
ngo	:	Non-governmental Organizations
OCQ	:	Organizational Commitment Questionnaire
p.	:	page
PRESOR	:	Perceived Role of Ethics and Social Responsibility
SIT	:	Social Identity Theory
soc	:	Society

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CHAPTER I
INTRODUCTION

1.1. Purpose and Objectives of the Study

Since the beginning of the 20th century, the impacts of businesses on the economical, political, social, and natural environment have been one of the main concerns for the society and the scholars. As a source of power, the businesses have affected the economical, political and social mechanism of the society, the natural environment, and next generation in a great extent. Therefore, every activity of the businesses has been in the centre of the discussion and criticised in terms of its positive or negative impacts. In this context, as a business activity, corporate social responsibility (CSR) has been under the inspection as well. Besides the conceptual and theoretical debate, CSR has been discussed with its impacts on the stakeholders and organization, itself.

The main purpose of the current study is to provide a complete and elaborate analysis of the impact of corporate social responsibility (CSR) on the employee attitude. More specifically, the current study tries to examine the relationship between employee perceptions of CSR and organizational commitment. However, in order to measure the concept of CSR based on the stakeholder theory, there is a need to develop a scale due to the fact that the existing measures in the literature have not focused on social responsibility, specifically considering the relationships with stakeholders. Because CSR can be analysed more effectively with using a framework based on the stakeholder management theory. Therefore, the secondary and equally important aim of this study is to propose a valid and reliable scale as well.

As it is known that there is an ongoing debate in the literature about the existence, importance and effectiveness of the CSR both on organizations and society. This study does not aim to state a contradictory or supporting notion about this discussion. Regardless of exposing any belief and taking a position in this controversy, the concept of CSR is analysed objectively throughout the study in terms of its impact on organizational commitment. Therefore CSR is only seen as an important component of business decisions

affecting organizational success and effectiveness. It is intended that this study will pave the way for the further studies in the literature.

1.2. Scope of the Study

There has been an enormous body of literature about CSR as a result of the historical background and deep scope of the concept. As a controversial concept of business literature, there has been still an ongoing debate about the different dimensions of the concept. Naturally, it is impossible to deal with the concept elaborately including all of the literature within a single study. Therefore, the limit of the study is carefully designed at the beginning of the study in order to include only the related part of the literature. This limitation has hampered to embody all the details of the evolution and the ongoing debate around the concept.

In the study, the impact of CSR on employee's organizational commitment is examined through an analytical approach. Therefore, the study does not aim to reach a conclusion about the impact of CSR on the other stakeholders. The main reason of this limitation is to specify the subject to a particular focus and organize ideas in order to develop accurate conclusions (Fogiel, 2002: 6).

1.3. Significance of the Study

The main contribution of the current study is to provide empirical information about the impact of CSR on organizational commitment based on social identity theory. The survey results suggest that the CSR to different stakeholders affects the commitment of employee differently. Therefore, the findings of the survey both contribute to the development of the literature and guide the organizations in their implementations.

Furthermore the study suggests a new, valid and reliable scale for CSR based on stakeholder management theory. The four subscales of the study provide to evaluate CSR in terms of different stakeholders. Although the existing scales in the literature analysed socially responsible activities from different perspectives, there is a need to assess CSR in

terms of the stakeholders as well. In this regard, the current study tries to contribute to the literature in terms of providing a new scale for CSR as well.

The study also provides information about the CSR in Turkey. Although there are some studies in the literature about the ethical or responsible actions of the corporations in Turkey (Ekin and Tezölmez, 1999; Küskü and Zarkada-Fraser, 2004; Ararat, 2005), any study that specifically investigates the impact of CSR on the organizational commitment has not been identified yet. Therefore, the current study provides empirical findings about the mentioned relationship and contributes to the construction of literature in Turkey.

1.4. Limitations

As stated in the studies of Peterson (2004) and Brammer et al. (2005), one potential limitation of the current study is to collect all of the data from a single source. Thus the results of the survey may be subject to a common method variance and halo effect. However, as Peterson (2004) explained "…these biases are generally systematic are unlikely to influence only certain responses. Therefore it would seem unlikely that a systematic bias could account for most of the important findings in the current study…"(p.315). The same explanation is true for the current study as well. Additionally the studies of Peterson's (2004) indicate that "regardless of the accuracy of the employee's perception, social identity theory assumes that it is members' perceptions that are important in determining self-concept rather than any possible objective measure of the organization's social performance."(p.315).

Although a secondary source can be used to remove the impact of the single source bias, it is impossible because of the nature of the data collection method. However, in order to confirm the privacy of the respondents, the names of their organizations were not recorded during the data collection process. Moreover, currently there has been no reputation index in Turkey that classifies the organizations in terms of their socially responsible activities. Accordingly the information gathered through the respondents is not confirmed through an index. Consequently the method used in this study seems to be the most accurate way to collect data from specified sample.

1.5. Basic Terminology

Organization: An organization is a group of individuals that work together in a system to achieve a common goal. According to their purposes, organizations can be classified as for-profits, governments, or nonprofits. Basically, for-profits seek gain for their owners; governments exist to define the rules and structures of society within which all organizations must operate; and nonprofits emerge to achieve social good when the political will or the profit motive is insufficient to address society's needs (Werther and Chandler, 2006:3). In this study, organization is used to cover all of these three types of organizations and for-profit organization is used interchangeably with business, company, firm, corporation etc. Based on the definition of Hopkins (2003), business is "a social organization with a clear objective of earning a profit from its activities through the activity of interdependent elements." (p.157).

Corporate social responsibility: Although there are many definitions for CSR in the literature, a common definition is created based on all of these definitions as "corporate behaviours which are affecting stakeholders positively and going beyond its monetary goals".

*Corporate social activities***:** In order to indicate all of the interrelated concepts including corporate social responsibility (CSR), corporate social responsiveness (CSR_2), corporate social performance (CSP), corporate social orientation (CSO), and corporate citizenship (CC) as well, a general title as is used in the current study.

Organizational commitment: The psychological identification that an individual feels toward his or her employing organization (Mowday et al., 1982).

Stakeholder: The stakeholders of a firm include those who effect or are affected by the firm's goals (Freeman, 1984)

1.6. Structure of the Study

In the following two chapters, the theoretical and empirical parts were articulated in order to investigate the proposed relationship between CSR and organizational commitment. First the existing literature is reviewed based on the scope of the study. In this section, the conceptual and theoretical framework of CSR is drawn to understand the nature of the concept. Then the impact of CSR is presented objectively based on the different perspectives of the scholars and the relevant empirical studies will be assessed to enlighten the relations between an organization and its stakeholders. Then, the theoretical ground is constituted to find out and analyse the impact of CSR on organizational commitment.

Building on existing literature and earlier empirical researches, the process and findings of the empirical survey of the study will be explained in the third chapter. Although two reliable and valid scales will be selected from the existing scales in the literature, CSR scale will be developed through a systematic scale development process.

The survey is conducted to a sample of 269 business professionals, working in the different organizations in Turkey. Using factor analysis, four dimensions of CSR were extracted and based on the theoretical ground, eight different hypotheses were tested though hierarchical regression analysis. Finally, the findings of the study will be elaborately analysed at the end of the study.

CHAPTER II
LITERATURE REVIEW

2.1. What is Corporate Social Responsibility?

Despite its prominent position, corporate social responsibility (CSR) is one of the most controversial concepts in the business literature. The continuous debates about the concept can be analysed in two different layers. In the first or inner layer, the ongoing debate has been related with drawing conceptual and theoretical framework of CSR. Especially, the most problematic issue is to reveal the distinctions and connections with CSR and other interrelated concepts. In the second or outer layer, there has been a growing dispute about the impact of socially responsible actions on the organization itself and its stakeholders.

2.1.1. The Conceptual and Theoretical Framework

2.1.1.1. The Conceptual Framework

When considering the continuously growing literature about CSR, it has been a difficult task to draw a conceptual framework and distinguish CSR from other closely related concepts. In the general business literature, no consensus has been achieved to form a commonly used definition for CSR. As Votaw (1972:25) stated that CSR 'means something, but not always the same thing, to everybody'. In fact, there is a definitional abundance or confusion in the literature. In his study, Carroll (1999) traced the evolution of the CSR construct and provided the different definitions of the concept which has been stated by many scholars since the 1950s - the beginning of 'the modern era of CSR'. Among these definitions, some of them are listed in the Table 1. As it derived from different definitions, CSR is the corporate social activities aiming to affect the stakeholders positively. However, one of the main contradictions in the conceptualisation of CSR is to describe it as going beyond the economic, social, and legal obligations of the corporation, or not. As an example, when Davis excluded legal obedience from concept, Carroll found it a restricted definition of CSR (1999:277) and include the legal expectations as one component of his definition (1979:500).

Table 1: The Definitions of Corporate Social Responsibility in the Literature

CSR Definition
"It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen,1953:6)
"[Social responsibilities] mean that businessmen should oversee the operation of an economic system that fulfils the expectations of the public." (Frederick,1960:60)
"…businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" (Davis,1960:70)
"The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations" (McGuire,1963:144)
"…the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals" (Davis and Blomstrom,1967:18)
"[CSR] refers to the firm's consideration of, and responses to issues beyond the narrow economic, technical, and legal requirements of the firm…It means that social responsibility begins where the law ends. A firm is not being socially responsible if it merely complies with the minimum requirements of law, because this is what any good citizen would do." (Davis,1973:312-313)
"In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. Insofar as the business system as it exists today can only survive in an effectively functioning free society, the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order." (Eells and Walton,1974:247)
"…social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance" (Sethi,1975:62)
"Corporate social responsibility is defined as the serious attempt to solve social problems caused wholly or in part by the corporation" (Fitch,1976:38)
"The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." (Carroll,1979:500)
"Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract" (Jones,1980:59)
"Corporate Social Responsibility relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects upon pertinent corporate stakeholders. The normative correctness of the products of corporate action have been the main focus of corporate social responsibility." (Epstein,1987:104)
"The CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" (Carroll,1991:43)

(Source: Adapted from Carroll, 1999)

Although all of these definitions provide some insight into the concept, it can be noticed that there is a great conceptual vagueness in the literature as well. Carroll described the reasons of this complexity as 'an eclectic field with loose boundaries, multiple memberships, and differing training/perspectives; broadly rather than focused, multidisciplinary; wide breadth; brings in a wider range of literature; and interdisciplinary." (Carroll,1994:14). Especially after the 1980s, while the empirical researches about CSR were increasing on one hand, some alternative themes began to

mature on the other hand (Carroll,1999). Therefore, the field has been more complex and dispersed than being in the past.

In fact, the underlying reasons of this complexity is to distinguish CSR from other concepts including business ethics, corporate social responsiveness (CSR_2), corporate social performance (CSP), corporate social orientation (CSO), and corporate citizenship (CC). According to Clarkson (1995), the main problem in the field of business and society is that "there are no definitions of corporate social performance (CSP), corporate social responsibility (CSR_1), or corporate social responsiveness (CSR_2) that provide a framework or model for the systematic collection. No theory has yet been developed that can provide such a framework or model, nor is there any general agreement about the meaning of these terms from an operational or a managerial viewpoint."

Figure 1 clearly demonstrates that the history of CSR has been progressing simultaneously with the emerging of some new concepts.
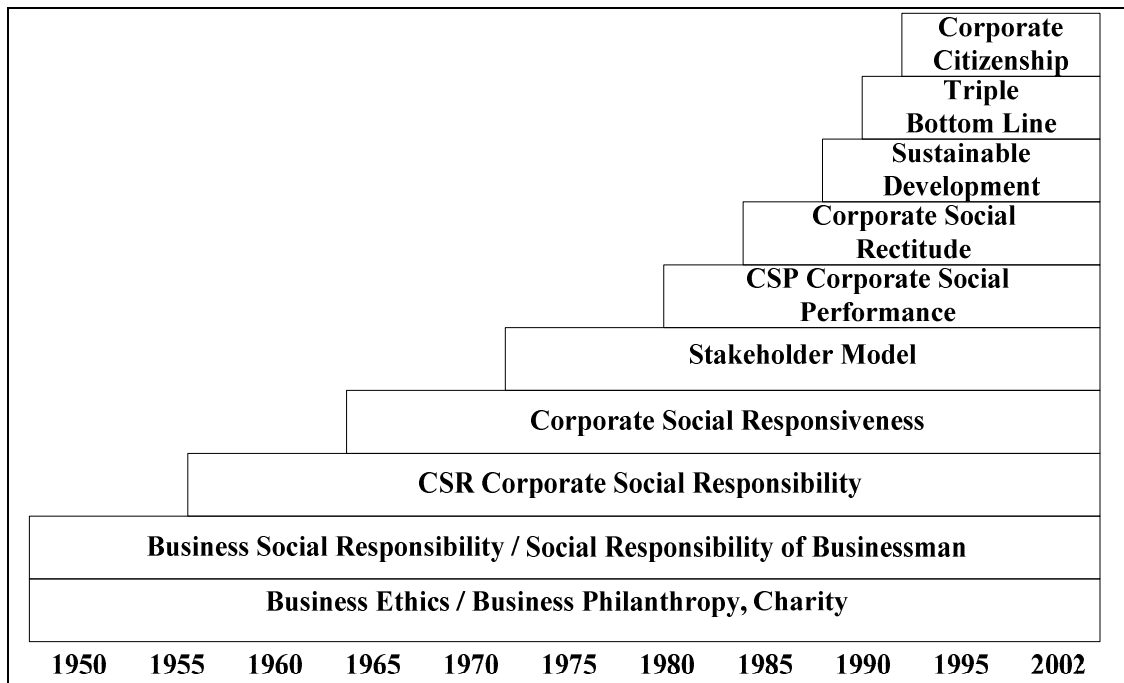
Figure 1: Developments of CSR-Related Concepts
(Source: Mohan, 2003: 74)

According to Mohan (2003), CSR is "an empirical concept that refers to one or a few of the many incarnations of the business-society relationship. The meaning of the concept varies in time and place. Furthermore, it is a concept that relates to, but sometimes also competes with other concepts…"

As one of the competing concept with CSR, business ethics is still a significant concept in the literature. As a branch of philosophy, ethics is defined as the conception of what is right and fair conduct or behaviour (Carroll,1991). Simply, business ethics is the interaction area between ethics and business. According to the definition of Hopkins (2003) "ethics comprises a set of values and principles that influence how individuals, groups and society behave. Business ethics are concerned with how such values and principles operate in business." (p.24). However, what is the relation between business ethics and social responsibility? Hopkins (2003) explains this relationship as;

> "CSR is part and parcel of the management strategy of a company, thus social responsibility encompasses good business ethics. This is because one normally thinks of business ethics applying to what business does within its walls…Social responsibility encompasses good ethics, both within the walls of the company and without. It encourages enterprises to be involved in social issues…"(p.24)

In this regard, business ethics can be associated with the insider policies and conduct of doing business, while CSR provides a framework for the relationship between the business and all stakeholders.

Another alternative concept of CSR in the literature is the corporate social responsiveness (CSR$_2$) that became commonplace after the 1970s. According to some scholars, the term of 'responsibility' was not dynamic enough to fully describe the willingness and activity of business and it emphasised motivation rather than performance. Therefore, they started to argue that the term of 'social responsiveness' is a more apt description of what is essential in the social arena (Ackerman and Bauer, 1976: 6). Sethi (1979), placed CSR$_2$ in a position beyond CSR in an evolutionary pattern of corporate social involvement. Nevertheless CSR$_2$ is sometimes used as a replacement term for CSR.

The most closely related concept in the literature is surely corporate social performance (CSP) which was firstly described by Carroll (1979) as three dimensional integration of

CSR, CSR2 and social issues. Mostly, CSP has been used as a synonym for corporate social responsibilities, corporate social responsiveness, or any other interaction between business and the social environment (Wartick and Cochran, 1985: 758). However, some scholars stated that CSP is a more broader concept than CSR and includes social responsibilities, responsiveness and policies developed to address social issues (Wartick and Cochran,1985; Wood, 1991). By integrating all of these concept, CSP model provides a macro framework for overall analysis of business and society, rather than focusing on the interface between the firm and its environment and use social responsibility as the starting point for corporate social involvement (Wartick and Cochran,1985:758). However, there are some attempts to separate CSR and CSP in the literature as well (Ackerman and Bauer,1976; Sethi, 1979; Frederick, 1994). Frederick (1994) claimed that CSR can be seen as pertaining to principles, whereas CSP relates to the outcomes of such action.

Another interrelated concept, corporate social orientation (CSO) based on the notion that organizations make trade-offs between economic and social principles, reflecting the seemingly inherent tensions between the economic and social interests of organizations where attention to one often involves subordinating the other (Aupperle, 1982). In fact, this 'trade-off' notion was previously analysed in the CSR model proposed by Carroll (1979) as including economic, legal, ethical and discretionary components. Thus, corporate social orientation appears to have considerable explanatory value in understanding how organizations manage their social impacts and to be strongly influenced by external and internal environmental influences on the organization.

As a recently emerged concept of the literature, corporate citizenship (CC) has also attracted the attention of most scholars. According to Maignan and Ferrell (2000), although much of past research has not investigated the notion of CC, the conceptual grounds of corporate citizenship can be found in the bodies literature on CSR, CSR_2, CSP and stakeholder management and "an integration of these different perspectives leads to the definition of corporate citizenship as the extent to which businesses meet the economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders" (p.284). As the authors also stated this definition incorporates Carroll's (1979) classification of four CSR components again. Therefore, it was very difficult to

differentiate these concepts from each other. Because all of these mentioned concepts are overlapping and closely interrelated. For the further stage in the literature, Carroll stated that (1999);

> "The CSR concept will remain as an essential part of business language and practice, because it is a vital underpinning to many of the other theories and is continually consistent with what the public expects of the business community today. As theory is developed and research is conducted, scholars may revise and adapt existing definitions of CSR or new definitions may come into the literature; however, at the present time, it is hard to imagine that these new concepts could develop apart and distinct from the groundwork that has been established over the past half century." (p.292)

In the analysis of social, environmental and economic activities of a firm, Pierick et al. (2004) stated that CSR, CSR_2, and CSP represent different parts of a puzzle and the analyses should be combined and connected to get the full picture. In this puzzle, the key questions for CSR, CSR_2, and CSP are "What are the responsibilities as perceived by the firm?", "How does the firm approach its environment?", and "What does the firm actually do? Where does it lead to?", respectively (Pierick et al., 2004: 12-13).

As it can be noticed that each of these concepts are helpful to expand the understanding of the relationship between business and its stakeholders, and they can be seen as a part of a macro theory that should integrate all conceptualisations of corporate social issues. Although the proliferation of definitions in the literature, in the current study, among those diverging definitional views, only CSR was used to conceptualise the relationship between business and its stakeholders – without overlooking the existence of other interrelated concepts. In the current study, CSR indicates for "corporate behaviours which are affecting stakeholders positively and going beyond its monetary goals".[1] In order to indicate all of the other interrelated concepts including corporate social responsibility (CSR), corporate social responsiveness (CSR_2), corporate social performance (CSP), corporate social

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[1] However, as mentioned previously, 'going beyond the legal obligations, or not' was a subject of another discussion among scholars. As Sims (2003) emphasised that " 'social responsibility' and 'legality' are not one and the same thing. CSR is often seen as acts that go beyond what is prescribed by the law." (p.46). Therefore, the corporate activities including obeying the established legal framework of the government or the payment of the taxes (regularly and on time) are not considered as CSR activities. They should be already done and not go beyond the legal framework. However, in the Carroll's model (1979) the legal obligations was seen as a complementary part of CSR and Carroll included legal expectations to his definition. In order to define CSR in a more broader perspective like Carroll (1979), in the current study, CSR definition did not include a criterion of 'going beyond the legal considerations' as well.

orientation (CSO), and corporate citizenship (CC) as well, a general title as 'corporate social activities' was used in the current study.

2.1.1.2. The Theoretical Framework: Stakeholder Management Theory

In fact, there are many attempts to theorise the concept of CSR in the literature. According to Garriga and Melé, (2004) the field of CSR is not only 'a landscape of theories' but also 'a proliferation of approaches, which are controversial, complex and unclear'. In their study, the authors tried to clarify the main CSR theories and related approach in four groups: "(1) instrumental theories, in which the corporation is seen as only an instrument for wealth creation, and its social activities are only a means to achieve economic results; (2) political theories, which concern themselves with the power in the political arena; (3) integrative theories, in which the corporation is focused on the satisfaction of social demands; and (4) ethical theories, based on ethical responsibilities of corporations to society." In the Table 2, these four categories of CSR theories can be seen as well.

All of these theories and approaches have a great contribution in the development and conceptualization of CSR. However the stakeholder management theory provides one of the most explanatory theories to analyse the relationship between a business and its stakes. Carroll also stated that (1991:43) there is a natural fit between the idea of CSR and an organization's stakeholders. As stated previously, CSR is a corporate behaviour or activity that mainly targets to affect the stakeholders. Therefore, the theory provides a systematic framework to understand the concept comprehensively. However, before explaining the theory, there is a need to explain the concept of stakeholder.

Although there has been no consensus about the definition and scope of the concept of stakeholder, it can be simply defined as the others that the organizations certainly interact with, while pursuing their goals (Wherther and Chandler, 2006: 4). According to the definition of Freeman (1984) the stakeholders of a firm include those who effect or are affected by the firm's goals. In a much broader definition, stakeholders include "those groups or individuals who can affect or are affected by the achievement of the organization's objectives or are those actors with a direct or indirect interest in the company" (Verdeyen et al., 2004:326-327).

Table 2: Corporate Social Responsibility Theories and Related Approaches

Types of Theory	Approaches	Short Description
Instrumental Theories (focusing on achieving economic objectives through social activities)	Maximization of shareholder value	Long-term value maximization
	Strategies for competitive advantages	* Social investment in a competitive context * Strategies based on the natural resources view of the firm and the dynamic capabilities * Strategies for the bottom of the economic pyramid
	Cause-related marketing	Altruistic activities socially recognised used as an instrument of marketing
Political Theories (focusing on a responsible use of business power in the political arena)	Corporate constitutionalism	Social responsibilities of businesses arise from the amount of social power that they have
	Integrative Social Contract Theory	Assumes that a social contract between business and society exists
	Corporate (or business) citizenship	The firm is understood as being like a citizen with certain involvement in the community
Integrative Theories (focusing on the integration of social demand)	Issues management	Corporate processes of response to those social and political issues which may impact significantly upon
	Public responsibility	Law and the existing public policy process are taken as a reference for social performance
	Stakeholder management	Balances the interests of the stakeholders of the firm
	Corporate social performance	Searches for social legitimacy and processes to give appropriate responses to social issues.
Ethical Theories (focusing on the right thing to achieve a good society)	Stakeholder normative theory	Consider fiduciary duties towards stakeholders of the firm. Its application requires reference to some moral theory (Kantian, Utilitarianism, theory of justice, etc.)
	Universal rights	Frameworks based on human rights, labor rights and respect for the environment
	Sustainable development	Aimed at achieving human development considering present and future generations
	The common good	Oriented towards the common good of society

(Source: Adapted from Garriga and Melé, 2004: 63-64)

In spite of its long-standing practicing history, the formal writing about the stakeholder management began in the 1970s (Garriga and Melé,2004:59) and has captured the most attention in the 1990s (Carroll,1999:290). Briefly, stakeholder management theory has identified the different types of stakeholders and enlightened the nature of the relationship between an organization and its stakes in terms of their expectations and corporate responsibilities. As stated by Garriga and Melé (2004), "Stakeholder management tries to integrate groups with a stake in the firm into managerial decision making." Two basic principles underpinning stakeholder management are (Emshoff and Freeman, 1978);

- The central goal is to achieve maximum overall cooperation between the entire system of stakeholder groups and the objectives of the corporation.
- The most efficient strategies for managing stakeholder relations involve efforts, which simultaneously deal with issues affecting multiple stakeholders.

The stakeholders of an organization are classified by different approach. Some of the other useful stakeholder classifications are;

- Primary/ Secondary stakeholders: According to Freeman (1984) the primary stakeholders are those whose continuing participation is necessary for the survival of the corporation. The secondary stakeholders are the other groups who are affected by or can affect indirectly the organization. Based on Clarkson's classification (1995), primary stakeholders are those with whom the firm has a formal, official, or contractual relationship, the rest of the stakeholders are the secondary stakeholders.
- External/ Internal stakeholders: external stakeholders of an organization – customer, suppliers, government, special interest groups, media, trade unions, financial institutions and competitors – influence the organization from the outside. Internal stakeholders are those stakeholders are those stakeholders for whom the organization's management takes responsibility (Verdeyen et al., 2004: 327).
- Contracting/ public stakeholders: contracting stakeholders are managers, shareholders, employees, customers, suppliers, creditors, etc. The groups of public stakeholders includes consumers, the government, environment action groups, social residents, press and media, universities etc. (Charkham, 1994).
- Voluntary/ Involuntary stakeholders: The voluntary stakeholders are certain stakeholders who chose to invest some form of capital in the organization including shareholders, investors, employees, managers, customers, suppliers. Involuntary stakeholders do not choose to enter into, nor can they withdraw from, the relationship with the organization, including individuals, communities, ecological environments, or future generations (Clarkson, 1994).
- Internal/ External/ Societal stakeholders: Internal or organizational stakeholders include employees, managers, stockholders and unions. External or economic stakeholders include customers, creditors, distributors, suppliers. Societal stakeholders include communities, government and regulators, nonprofits and NGOs, environment (Werther and Chandler, 2006: 4).
- Primary Social/ Secondary Social/ Primary Non-Social / Secondary Non-social Stakeholders: primary social stakeholders includes Shareholders and investors; employees, managers, customers, local communities, suppliers, other business partners. Secondary Social Stakeholders includes government and regulators, social pressure groups, civic institutions, trade bodies, media, academic commentators, competitors. Primary Non-social Stakeholders are the natural environment, future generations, nonhuman species. Secondary Non-social stakeholders are environmental pressure groups, animal welfare organizations (Wheeler and Sillanpaa,1997:167-168).

Wheeler and Sillanpaa (1997:167-168) is one of the most expanded stakeholders classification in the literature. In fact, there is a strong similarity between Wheeler and

Sillanpaa's primary social stakeholders and Clarkson's voluntary stakeholders and between the involuntary stakeholders with primary non-social stakeholders. However, Wheeler and Sillanpaa's secondary stakeholders do not feature in Clarkson's model (Cooper, 1970: 41). Although the classification proposed by Whether and Chandler also provides an expanded typology of stakeholder, Wheeler and Sillaanpaa's include more stakeholders (media, future generations, nonhuman species etc.) again.

The scholars working on the stakeholder management have also focused on the interests, needs and rights of multiple stakeholders of a business (Greenwood 2001; Dawkins and Lewis 2003; Maignan and Ferrell 2004). The responsibilities to some stakeholders can be seen in the Table 3.

Table 3: Stakeholder View of Corporate Responsibility

Stakeholder	Nature of the Stakeholder Claim
Shareholder	Participation in distribution of profits, additional stock offerings assets on liquidation; inspection of company books; transfer of stock; election of board of directors; and such additional rights as have been established in the contract with the corporation
Employees	Economic, social, and psychological satisfaction in the place of employment; freedom from arbitrary and capricious behaviour on the part of company officials; share in fringe benefits, freedom to join union and participate in collective bargaining, individual freedom in offering up their services through an employment contract; adequate working conditions.
Customers	Service provided with the product; technical data to use the product; suitable warranties; spare parts to support the product during use; R&D leading to product improvement; facilitation of credit.
Creditors	Legal proportion of interest payments due and return of principal from the investment; security of pledged assets; relative priority in event of liquidation; management and owner prerogatives if certain conditions exist with the company (such as default of interest payments)
Suppliers	Continuing source of business; timely consumption of trade credit obligations; professional relationship in contracting for, purchasing, and receiving goods and services.
Unions	Recognition as the negotiating agent for employees; opportunity to perpetuate the union as a participating the business and organization.
Competitors	Observation of the norms of competitive conduct established by society and the industry; business statesmanship on the part of peers.
Governments	Taxes (income, property, and so on); adherence to the letter and intent of public policy dealing with the requirements of fair and free competition; discharge of legal obligations of businesspeople (and business organizations); adherence to antitrust laws.
Local communities	Place of productive and healthful environment in the community; participation of company officials in community affairs, provision of regular employment, fair play, reasonable portion of purchases made in the local community, interest in and support of local government, support of cultural and charitable projects.
The general public	Participation in and contribution to society as a whole; creative communications between governmental and business units designed for reciprocal understanding; assumption of fair proportion of the burden of government and society; fair price for products and advancement of the state-of-the-art technology that the product line involves.

(Source: Sims, 2003: 41)

As clearly stated above, in the inner layer, the ongoing debate among scholars is mostly related with the conceptualisation and differentiation of the CSR from the other closely related concepts of the literature. Although it seems very difficult to draw a conceptual framework, a general CSR definition was adopted based on the extensive literature; 'corporate behaviours which are affecting stakeholders positively and going beyond its monetary goals'. This definition of CSR indicates the relationship between corporate and its stakeholders. Therefore, the definition was useful to articulate the model of the study based on the stakeholder management theory.

After drawing a conceptual and theoretical framework for the concept, the impacts of CSR on different stakeholders should be analysed as well. In fact, as it was stated at the beginning, the existence and impacts of CSR on stakeholders is the outer layer of the debate.

2.1.2. The Impacts of CSR

The existence and impacts of CSR is one of the most problematic issues in the literature. Some scholars strongly opposed the existence of any responsibility of organizations to their stakeholders, other than its economic concerns. Their most important argument behind this rejection is the possible negative impact of corporate social activities on the business and its stakeholders.

In his well-known article, Friedman stated that the only responsibility of a business is to maximise profits within the legal boundaries and he strongly denied that business has a fiduciary responsibility to any group, except that the stockholders (Friedman,1970). Besides Friedman, some other scholars are also sceptical about the concept and stated that the managers should consider only the interests of their stockholders; because the corporate social activities use the organizational resources in the social goods and it would undermine the free market mechanism, threaten the survival of the business and make the managers like non-elected policy-makers (London, 1993; Carson, 1993). Petit (1967) summarised this contradictory view as;

"The business enterprise must pursue the single goal of profit for the price system to work at maximum efficiency. It is the competitive interaction among enterprises in the market which activates the control mechanism in the price system. If businessmen take into account other goals besides profit, the price system loses much of its control over them. They become autonomous and no longer have an objective guideline for rational calculation. This interferes with the corporation's primary social function as the economizing unit in democratic capitalism…Therefore, economists argue that the corporation should specialize in the production of goods and services an leave other social functions to the family, church, school, and the government." (p.61)

This point of view is known as the agency theory of CSR and it briefly stated that the managers of the organization are the agents of the owners and their main goal is to maximise the interests of those owners. In addition to its negative impact of CSR on the society, according to some scholars, such corporate activities can also jeopardise the overall success of the organization as well (Pikston and Carroll, 1996).

On the other hand, there has been also some advocates of the CSR in the literature as well. As Monsen stated (1974) that business has a responsibility, or at least an obligation toward solving problems of public concerns as an influential member of the society. In fact, the root of these ideas can be found in the ideas of previous scholars including Elton Mayo, Peter Drucker, Adolf Berle and John Maynard Keynes. Although they did not deal with the concept of CSR directly, they presented some thoughts in the same direction. In fact their approaches differ in many ways, but they agree on two basic ideas "(1) Industrial society faces of the large corporation and (2) managers must conduct the affairs of the corporation in ways to solve or at least ameliorate these problems." (Petit, 1967: 58). These early thoughts about the role of businesses in the society have evolved to CSR, especially after the 1950s. According to Wood (1991), the socially responsible actions of corporations seek to limit the negative impacts of business on society, while optimizing its social performance.

Some of these opposite arguments, presented by the advocates of both views, can be summarised in the Table 4. However, growing numbers of study have specifically focused on the impact of corporate social activities on the organization and different stakeholders.

Table 4: Arguments for and against CSR

Arguments for CSR	Arguments against CSR
Balances power with responsibility	Lowers economic efficieny and profits
Discourage government regulation	Imposes unequal costs among competitors
Promotes long-run profit	Imposes hidden costs on society
Improves a company's image	Creates internal confusion and unjustified public expectation
Responds to changing public needs and expectations	Gives business too much power
Corrects social problems caused by business	Requires special social skills which business lacks
Applies useful resources to difficult problems	Lack of social accountability
Recognizes business's moral obligations	Places responsibility on the corporation instead of individuals

(Source: Frederick et al. 1988: 36,40)

As stated by Carroll (1999) especially after the 1980s, there have been more attempts to measure and conduct research on the impact of CSR, and alternative frameworks. Some of these empirical studies support the idea that the corporate social activities positively affect the overall organizational performance. Some scholars suggest a link between these activities and reputation, competitiveness and sustainability of the organizations (Burke and Logsdon, 1996; Porter and Kramer, 2002; Johnson, 2003; Snider et al. 2003). Some other emphasised that these corporate activities affect the customer responses and preferences directly (Brown and Dacin, 1997; Creyer and Ross, 1997; Ellen et al., 2000; Murray and Vogel, 1997; Maignan et al., 1999; Sen and Bhattacharya, 2001). Additionally, the studies shows that the corporate social activities improved the financial performance of the businesses as well (McGuire et al., 1988; Pava and Krausz, 1996; Stanwick and Stanwick, 1998). The study of Pava and Krausz (1996) indicated that 12 of the examined 21 studies suggested a positive link between CSR and financial performance, only one found a negative link. However, the evidence about the relationship between financial performance and corporate social activities are still inconclusive. (McWilliams and Siegel, 2001; Orlitzky et al., 2003; Ruf et al.,1998; Aupperle et al., 1985).[2] As a key factor in the organizational performance, employees are also another important indicator to determine the impact of CSR on the organization.

2.2. Impact of CSR on Employees

In the literature, some studies investigate the impact of corporate social activities on employees as a stakeholder. Generally, the impact of CSR on the prospective employees

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[2] According to Peterson (2004), establishing such a link is very difficult without excluding the effects of numerous potential variables on the financial performance.

has been analysed by the scholars (Turban and Greening, 1996; Greening and Turban, 2000; Albinger and Freeman, 2000; Backaus et al., 2002). These studies suggest that corporate social activities create a positive reputation and increase the attractiveness of the organization as an employer. As Viswesvaran et al. (1998) wrote that "Lacking any previous interaction with the organisation, the individual has to rely on information such as the organisation's social performance to judge the trust worthiness of the organisation.". In their study, Greening and Turban suggested that firms can use their corporate social performance (CSP) activities to attract job applicant. The authors explain this statement based on social identity theory and stated that a firm's CSP sends signals to prospective job applicants about what it would be like to work for a firm.

Besides these studies investigating the impact on the job seekers, especially in recent years, the scholars have been increasingly interested in the impact of corporate social activities on employees as well (Wood and Jones, 1995; Riordan et al., 1997; Viswesvaran et al., 1998; Maignan et al., 1999; Peterson, 2004; Brammer et al.,2005; Rupp et al., 2006). The study of Riordan et al. (1997) discussed the impact of social performance of an organization on its employees' perceptions of image, attitudes, and intended behaviours. In their study, Viswesvaran et al. (1998) tried to investigate the relationship between CSR and employee counterproductive behaviours and stated that "a general perception that their employer is socially responsible may induce employees to desist from counterproductive behaviours."
As conducting a more comprehensive survey, Maignan et al. (1999) suggest that market-oriented cultures and humanistic cultures lead to proactive corporate citizenship, which in turn is associated with improved levels of employee commitment, customer loyalty, and business performance. In his study, Peterson (2004) conducted a survey on business professionals and the results verified a relationship between employee perceptions of corporate citizenship and organizational commitment. Additionally, Brammer et al. (2005) specifically examined the impact of three aspects of socially responsible behaviour – including employee perception of CSR in the community, procedural justice in the organization and the provision of employee training – on organizational commitment. In the same manner, Rupp et al. (2006) also stated a model in which employees' perceptions of CSR impact their subsequent emotions, attitudes, and behaviours, mediated by

instrumental, relational, and deontic motives/needs, as well as moderated by organizations' social accounts.

Social identity theory (SIT) provides a possible explanation to investigate the proposed link between CSR and work attitudes. In fact, when analysing the impact of corporate social activities on job seekers, SIT suggested a theoretical base for the previous studies. In the study of Greening and Turban (2000), job seekers have higher self-images when working for socially responsive firms over their less responsive counterparts. The same type of interation may be also expected on the currently working employees as well. In their order to construct a theoretical framework to analyse the impact on employee's organizational commitment, the theory again serve a base (Peterson,2004; Brammer et al.,2005).

2.2.1. Impact of CSR on Organizational Commitment

Especially in recent years, there has been an increase in the application of ideas derived from SIT to organizational aspects. In fact, as a social psychological theory, SIT proposes explanations for group processes, intergroup relations, and social self. The theory proposes that people tend to describe their self description in a social context and classify themselves and others into different social categories, such as their demographic characteristics and different memberships (Tajfel and Turner, 1985; Ashforth and Mael, 1989; Dutton et al., 1994). The basic idea of SIT can be summarised as;

> "…a social category (e.g. nationality, political affiliation, sport team) into which one falls, and to do which one feels one belongs, provides a definition of who one is in terms of the defining characteristics of the category – a self-definition that is a part of the self-concept. People have a repertoire of such discrete category memberships that vary in relative overall importance in the self-concept. Each of these memberships is represented in the individual member's mind as a social identity that both describes and prescribes one's attributes as a member of that group – that is, what one should think and feel, and how one should behave." (Hogg et al., 1995: 259).

According to the theory, the self-definition of an individual is mainly formed in terms of the four notions of social categorization, social identity, social comparison and psychological distinctiveness. Hewstone and Jaspars (1984) summarised these four notions briefly and stated that;

"Social categorization is the starting-point for the theory, referring to the segmentation and organization of the social world in terms of social categories or groups. Social identity consists of those aspects of an individual's self-image which derive from the categories to which that individual perceives him or herself to belong. In addition to the value and emotional significance ascribed to that membership. It is proposed that individuals strive for a positive social identity, by means of social comparisons is to establish psychological distinctiveness for one's own group, or to achieve intergroup differentiation."(p.381)

Ashfort and Mael (1989) explained the identification as 'the perception of oneness with or belongingness to a group, involving direct or vicarious experience of its success and failures" (p.34). The SIT literature proposed some factors that are likely to be associated with identification: the distinctiveness of the group's values and practices in relation to those of comparable groups, the prestige of the group, in competition with, or at least aware of other groups (Mael and Ashfort, 1989: 24-25). Among these four factors, 'the prestige of group' is mainly based on the argument that, social identification, through intergroup comparison, affects self-esteem (Mael and Ashfort, 1989: 25). Based on the proposed model by SIT, if the employees perceive their organization as a socially responsible member of the society, it may affect their self concept. Because, 'being socially responsible' can be perceived as a prestige (or maybe, an indicator of being successful) and the belongingness to a favourable reputable organization can enhance the self-concept of an employee, especially, after the comparison of the his or her organization with the other organizations (Smith et al., 2001; Brammer et al., 2005: 7). Therefore, it can be proposed that the work attitudes of the employee will be positively influenced, if the employee start to be proud to identify with the organization that has a favourable reputation (Ashforth and Mael, 1989; Dutton et al., 1994; Maignan and Ferrell, 2001; Peterson, 2004; Brammer et al., 2005). In other words, as proposed by these studies as well, it is expected that the employees enhancing social identity – as a result of being a member of reputable organization – will affect their work attitudes, specifically organizational commitment.

As one of the most important concepts of organizational theory, organizational commitment can be defined as the psychological identification that an individual feels toward his or her employing organization (Mowday et al., 1982). "More specifically, organizational commitment is characterized by (a) a strong belief in, and acceptance of, the organization's goals and values; (b) a willingness to exert considerable effort on behalf of the organization; and (c) a strong desire to maintain membership in the organization"

(Steers, 1977). Organizational commitment reflects the employee's relationship with the organization and has implications for his or her decision to continue membership in the organization (Meyer and Allen, 1997). Because, people come to organizations with some needs, skills, expectations and they hope to work in an environment where they can use their abilities and satisfy their needs and if an organization can provide these opportunities, the likelihood of increasing commitment is increased as well (Vakola and Nikolaou, 2005)

It is natural that there is a positive link between the corporate social activities directly satisfying the needs and expectations of employees and the organizational commitment based on the motivation theories (Tuzzolino and Armandi, 1981). As Peterson stated that "…it might be expected that a measure of social performance based on the existence of employee-friendly programs and policies would be positively associated with employee-related measures" (2004: 297). However, the impact of CSR to the other stakeholders on organizational commitment should be analysed as well. The studies, specifically investigated this link found a positive impact on the organizational commitment (Peterson, 2004; Brammer et al., 2005).

However, organizational commitment is not a homogeneous concept. According to Meyer and Allen (1991), there are three components of commitment:

- *Affective component* refers to the employee's emotional attachment to, and identification with, and involvement in the organization. Employees with a strong affective commitment continue employment with the organization because they *want* to do so.
- *Continuance component* refers to an awareness of the costs associated with leaving the organization. Employees whose primary link to the organization is based on continuance commitment remain because they *need* to do so.
- *Normative component* reflects a feeling of obligation to continue employment. Employees with a high level of normative commitment feel that they ought to remain with the organization. (p.67)

Among these three types of components, the relationship between affective component of organizational commitment and CSR is more precise based on the SIT. As explained above, 'to be proud of being a member of favourably reputable organization' can enhance the social identity and mainly influence the affective component of organizational commitment. It can be noticed that there is an emotional interaction in the sequence of this relationship and therefore it is wise to expect an impact on the affective component, rather

than continuance and normative components. The affective component was firstly defined by Kanter (1968) as 'the attachment of an individual's fund of affectivity and emotional to the group' (p.507); and then Sheldon (1971) defined the term as 'an attitude or an orientation toward the organization which links or attaches the identity of the person to the organization' (p.143).

To sum up, the current study proposed a link between CSR and organizational commitment on the ground of social identity theory and differentiated the CSR based on stakeholder management theory which proposed different types of stakeholders, including their needs and expectations. In the analysis, affective organizational commitment was measured as a component reflecting the ideas deriving from social identity theory. Secondly, CSR was measured based on the perception of the employees as similar to the previous studies (Peterson,2004; Brammer et al.,2005). However the employees may not reflect the CSR in their organization accurately. In this case there can be a difference between the employee's perception and the actual involvement level of their organizations into the CSR activities. However, the organizational commitment was also determined by their perceptions, regardless of the accuracy of the CSR perceptions (Mahon, 2002; Whetten and Mackey, 2002). Therefore, both of the CSR and the organizational commitment reflected the employees' perceptions and it balanced the accuarcy problem.

It is a fact that this proposed link between employee perception of CSR and organizational commitment can be affected by other external factors as well. In the study, as one of these factors, the importance of CSR for the employee was also included in the proposed model. If the employee, as a member of society and an advocates of CSR, believes that 'a business has a social responsibility beyond making profit' (Singhapakdi et al., 1996), a strong relationship can be expected between employee perception of CSR and organizational commitment. This factor was also included in the model proposed by Peterson (2004) as well and he stated that;

> "…organizational commitment for employees with strong beliefs in the social responsibility of businesses is likely to be highly influenced by the citizenship behavior of their employer, whereas the organizational commitment of employees who do not believe strongly in the social responsibilities of businesses would be less influenced by the citizenship behavior of their employer."(p.313)

Therefore, when analysing the proposed relationship between CSR and organizational commitment, it was also important to consider the employee's ideas about the importance of the CSR.

CHAPTER III

RESEARCH METHODOLOGY

3.1. Questionnaire Design

In the questionnaire, three scales were used to measure employee perception of CSR, organizational commitment, and importance of CSR (Figure 2).

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                          │  Literature Review  │
                          └─────────────────────┘
                          ┌─────────────────────┐
                          │  Selection of Scales│
                          └─────────────────────┘

┌──────────────────┐   ┌──────────────────────────┐   ┌──────────────────┐
│  Organizational  │   │ Employee Perception of CSR│   │ Importance of CSR│
│   Commitment     │   └──────────────────────────┘   └──────────────────┘
└──────────────────┘
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Literature Review

Selection of Scales

Organizational Commitment

Employee Perception of CSR

Importance of CSR

Conceptualization of the Scale

Standard item scale (Shortened OCQ) (Mowday et al., 1982) 9 items

Item generation through Literature Review

Standard item scale (A subscale of PRESOR) (Singhapakdi et al.,1996; Etheredge, 1999) 5 items

Exploratory Survey: Item generation through exploratory survey with open-ended 8 questions (n=21)

Group Discussion-1: Item generation through group discussion (n=5) / 55 items

Group Discussion-2: Item generation through group discussion (n=3) / 42 items

Pilot Survey: Item selection and examination of validity of 7-point scale through pilot survey (n=30)

Assessment of Standard item scale 9 items

Assessment-1: Item extraction through Correlation Analysis / 29 items

Assessment-2: Item extraction through Exploratory Factor Analysis / 21 items

Assessment of Standard item scale 5 items

Final version of scale/ 18 items

Main Survey (n=300)

Figure 2: The Questionnaire Design Process

The first two scales were adapted from the existing scales in the literature. However, the last scale was developed through a systematic scale development procedure. In the following sections, every stages of this process were explained elaborately. However, firstly, other two scales that were used to measure organizational commitment and the importance of CSR were explained in the next section.

3.1.1. Organizational Commitment

In the literature, many scholars have attempted to develop a useful scale to measure organizational commitment (Mowday et al., 1979; Cook and Wall,1980; Mowday et al., 1982; Marsden et al.,1993; Dunham et al., 1994; Balfour and Wechsler, 1996). However, measuring affective component of organizational commitment was especially important for the current study to analyse CSR based on the social identity theory. Therefore organizational commitment was measured using a nine-item shortened version of the 15-item Organizational Commitment Questionnaire (OCQ) (Mowday et al., 1982)[3]. The selected scale is one of the most frequently used measures and a reliable measure of affective commitment.

OCQ was originally developed by Mowday, Steers and Porter (1979) and uses 15 items to describe global organizational commitment. Coefficient alpha values of this original questionnaire ranged from 0.81 to 0.93 (Fields, 2002: 46). The shortened OCQ has been shown to have a large positive correlation with 15-item OCQ (Huselid and Day, 1991). Coefficient alpha values ranged from 0.74 to 0.92 based on the results of different studies in the literature. (Fields, 2002: 49)

The languale of the original scale is English and slightly modified and then carefully translated into Turkish by bilingual speakers. As explaining in the next section, before main survey, this scale was tested through a pilot survey to measure validity and reliability, preliminarily. In the pilot survey, responses were obtained on a 7-point Likert-type scale with 1 = strongly disagree to 7 = strongly agree based on the original scale. However, the 7-point Likert-scale caused some problems and it was noticed that the respondents could

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[3] The original Organizational Commitment Questionnaire (OCQ) developed by Mowday, Steers and Porter (1979) and the nine-item shortened version developed by Mowday et al., 1982.

not understand the slight difference among the degrees in the scale. In this situation, a 5-point Likert-type scale was preferred in the main study.

3.1.2. The Importance of CSR

The importance of social responsibility for employees was measured through a subscale of the Perceived Role of Ethics and Social Responsibility (PRESOR) modified by Etheredge (1999) into two-factor structure. The PRESOR was originally developed by Singhapakdi et al. (1996) to measure managers' perception of the role of ethics and social responsibility in achieving organizational effectiveness. The scale includes items selected to reflect different dimensions and the importance of ethics and social responsibility relative to organizational effectiveness. In this scale, three factorial subscales comprised of 13 items was identified as "Social responsibility and profitability", "Long-term gains" and "Short-term gains" and reliability analysis of these three factorial subscales had coefficient alpha values of 0.71, 0.51 and 0.64, respectively (Singhapakdi et al., 1996). However, the replication of the exploratory factor analysis procedure of the PRESOR was applied by Etheredge (1999) in Hong Kong and failed to support the three-factor structure of the original PRESOR but instead suggested a different, two-factor, structure (Etheredge, 1999). Etheredge labelled these two factor structure of PRESOR as 'Importance of Ethics and Social Responsibility' and 'Subordination of Ethics and Social Responsibility'; and the subscales had coefficient alpha values of 0.75 and 0.73, respectively. As Table 5 presents that the first subscale including 1st, 12th, 10th, 6th and 7th items of the scale proposed by Singhapakdi et al. (1996).

Table 5: 'Importance of Ethics and Social Responsibility' Subscale

No.	Item
1.	Being ethical and socially responsible is the most important thing a firm can do.
12.	Business has a social responsibility beyond making profit.
10.	Business ethics and social responsibility are critical to the survival of a business enterprise.
6.	The ethics and social responsibility of a firm is essential to its long-term profitability.
7.	The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible.

(Source: Adapted from Etheredge,1999:57)

This subscale was found appropriate to measure the importance of CSR in the current study. However, in order to adopt the scale to the specific need of the study, some

adoptions were applied by inserting only "social responsibility" in the places of "ethics and social responsibility" in the 10th and 6th items; "socially responsible" in the places of "ethical and socially responsible" in the 1st and 7th items. The 12th item remains the same.

In the study of Peterson (2004), employees' socially responsible attitudes were measured with the 'Socially Responsible Attitudes' scale developed by Hunt et al. (1990). Although, as an alternative scale, it could be used to measure 'the importance of social responsibility', some meaning losses and differences were noticed after the translation of the scale from English into Turkish. Additionally, zero-order correlations and multiple regression analyses showed that scale developed by Hunt et al. (1990) was significantly and positively correlated with all three dimensions of the PRESOR instruments (Etheredge, 1999: 53). Thus, the subscale of PRESOR was more appropriate for the current study.

The subscale used in the study was in English and slightly modified and then carefully translated into Turkish by bilingual speakers. As explaining in the next section, before the main survey, this subscale was also tested through a pilot survey to measure validity and reliability. In the pilot, responses are obtained on a 7-point Likert-type scale with 1 = strongly disagree to 7 = strongly agree based on the original scale. However, because of the mentioned problems in the OCQ scale, a 5-point Likert scale was preferred instead of a 7-point Likert scale the main study. In the study, this scale was denoted as 'ICSR' scale.

3.1.3. The Employee Perception of CSR: A Scale Development Study

The employee perception of CSR was measured through a scale developed in the current study. In fact, the previous studies in the literature provide valid and reliable scales to measure the corporate social performance, corporate citizenship, corporate social orientation (Carroll, 1979; Aupperle, 1982; Wood and Jones, 1995; Quazi and O'Brien, 2000; Maignan and Ferrell, 2000).

However, in this study, it was aimed to measure the CSR based on stakeholder management theory, as explained previously. Therefore, it was important that the scale

should embody the corresponding responsibilities to different stakeholders and the existing scales in the literature do not exactly meet this criterion.

However, the development of a valid scale to measure the employee perception of CSR was one of the most problematic parts of the study. The factors of the scale were designed through a standard scale development process for theoretical construct (Bagozzi et al., 1991). As Figure-2 presents that the scale development process was started with the conceptualization of the model. Then the items was generated through literature review, exploratory survey, and group discussions. After obtaining an initial version of the scale, it was tested through a pilot survey of 30 respondents. The details of this scale development process was described with the following four steps:

3.1.3.1. Stage-1: Conceptualization of the Scale

The first step was to develop a detailed conception for the target construct and its theoretical context. As it was explained in the literature review part of the study, the stakeholder management theory has proposed a theoretical ground to classify various stakeholders and their expectations. Based on the theory, a stakeholder typology was identified for the study and the corresponding responsibilities were determined.

Identification of the Stakeholders

In the current study, Wheeler and Sillanpaa's (1997) four-dimensional conceptualisation of stakeholders (primary social stakeholders, secondary social stakeholders, primary non-social stakeholders, secondary non-social stakeholders) provided a useful means of categorization of the CSR to stakeholders.

However, it was not possible to include every stakeholder to the scale. Thus, it was decided to select two representative stakeholders[4] from every stakeholder group that was approximately common for every organization. These are:

- First group: CSR to employees (denoted as 'emp') and customers (denoted as 'cus')

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[4] For the third class, it was decided to select three different stakeholders in order to represent and reflect the typhology of Wheeler and Sillanpaa's typhology (1997).

- Second group : CSR to society (denoted as 'soc'), government (denoted as 'gov'), and competitors (denoted as 'com')

- Third group : CSR to natural environment (denoted as 'env') and next generations (denoted as 'gn')

- Fourth group: CSR to non-governmental organizations (denoted as 'ngo')

Although the stakeholders were classified based on Wheeler and Sillanpaa's (1997) typology, it was not expected to find a similar cluster at the end of the scale development process. In the literature, there has been no empirical study that confirmed the accuracy of the typology. It was selected as a ground because of the broadness of the classification based on the Freeman's (1984) definition. By this way, this study had an exploratory structure to provide a possible distribution of stakeholders among these dimensions, rather than confirmatory of a proposed model. However, these four groups or dimensions may propose an initial model to conceptualise the stakeholders in the construction of the scale.

Conceptualization of the Corresponding Responsibilities to Stakeholders:
The responsibilities of an organization was analysed in the literature review part. In this stage, these previous attempts to conceptualize and assess the CSR and other closely related constructs has been reviewed once again to determine these corresponding responsibilities for the selected stakeholders (Carroll, 1979; Aupperle, 1982; Quazi and O'Brien, 2000;   Maignan and Ferrell, 2000; Peterson, 2004; Brammer et al., 2005). After constructed the conceptual base of the scale, the items related with these selected stakeholders was pooled in the next step.

3.1.3.2. Stage-2: Development of an Initial Item Pool

The creation of an initial item pool was one of the most important stages in the construction of the scale. However, there is no existing data-analysing technique to simplify this stage. The main aim at this stage is to sample systematically all content that is potentially relevant to the target construct (Loevinger, 1957: 659). Therefore, the initial pool was planned to include an adequate sample of items within each of the major content areas to be a sufficient breadth of content and represent all of these areas. As based on the

conceptualization process, a list of statements representing the four dimensions of model was derived from the previous studies in the literature (Carroll, 1979; Aupperle, 1982; Wood and Jones, 1995; Quazi and O'Brien, 2000; Maignan and Ferrell, 2000).

3.1.3.3. Stage-3: Exploratory Survey

Although some items of the scale were generated in the previous stage, there was a need to gather the ideas of the target group of the study as well. Therefore, in the third stage, an exploratory survey was conducted to create new items and adapt the existing items based on the thought of respondents. The survey consisted of eight open-ended questions related with selected eight stakeholders. This questionnaire was asked to 30 subjects working in the different organizations and had different demographics.

The data was analysed to generate a list of items for each dimension. This process was performed by a group of academicians[5] to eliminate the perceptional distortions of the researcher. In order to select the new items that can be classified as "corporate social responsibilities to stakeholders", three main criterions were used: "beyond the monetary goals"; "being an outcome of organizational decision"; "have a positive effect on the stakeholders". These criteria were formed based on the CSR definition of the current study as '*corporate behaviour* which are *affecting stakeholders positively* and *going beyond its monetary goals*'.

As explained above, to classify a corporate behaviour as CSR, the criteria of "beyond the legal consideration" was not considered in the study. The results of exploratory survey reveals that all respondents replied the question of '*What should be the responsibility of an organization to the government?*' as such corporate activities that are not exceed the legal framework (paying taxes or obeying to laws etc.). Additionally, the previous construct in the literature also indicates that the main responsibility of corporation to government is 'to adherence to legislation'. Therefore, the items, indicating corporate behaviours which do not go beyond the legal bounds, were also included to the scale.

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[5] The group was including 5 academicians from different disciplines (Business Administration, Statistics, Economics).

After the elimination process of the collected data, the new items were included to the item pool. Therefore, the enlarged item pool (55 items) including the items from other reliable and valid scales in the literature and based on exploratory survey was constructed at the end of this process. In order to eliminate the unrelated items from the pool, the items were reviewed again and the number of items was narrowed through a second group discussion.[6] Finally, a scale including 42 items was constructed to use in the pilot survey.

3.1.3.4. Stage-4: Item Selection and Evaluation through Pilot Survey

The remaining items after discussion were included to the next version of the questionnaire. In this step, the standard validity and reliability of the scales was analysed through a pilot survey. Before explaining this step, it should be noted that the result of this analyses did not provide absolutely accurate and reliable information about the scale. This step was only seen as a preliminary pilot analysis as conducting on a limited number of respondents. Although, this step of the process was very useful to improve and shape the scale, it did not provide sufficient information about the construct. More accurate and reliable results were gathered after conducting of the main survey.

In this version of CSR (Appendix-1), a seven-point scale was used and it was conducted to 30 subjects working in the different organizations. As stated previously, the scales used to measure "organizational commitment" (OCQ) and "the importance of corporate social responsibility" (ICSR) were tested as well.

Before the dual assessments of the data, some demographics of 30 respondents were analysed through descriptive statistics. The mean value of age was 32.47; the 11 of the total respondents were male and 19 of them were female. The 3 of respondents had a blue-collar works; the remaining 27 respondents had white-collar works. Among all respondents, 6.7 percent of them graduated from primary school; 10 percent of them graduated from high school; 3.3 percent of them graduated from vocational school. However, 60 percent of them had a bachelor degree; 16.7 percent of them had a master

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[6] The group was including 3 academicians from different disciplines (Business Administration, Statistics, Economics)

degree; 3.3 percent of them had a PhD degree. The mean of the total experience level and the tenure in the current organization was 2.97 and 1.79, respectively.

In the Assessment-1, according to the correlation analysis, the highly intercorrelated items were excluded from the scale. In the first correlation analysis applied to all of the 42 items, some items were highly correlated with each other (upper than .80) and they excluded from the scale directly. In order to demonstrate the result more easily, a second correlation analyses was applied to only these remaining items (29 items) and the highly correlated items (upper than .70) were excluded from the scale. Because, it is known that once one of them is included in the scale, the other(s) contribute virtually no incremental information. Therefore, based on the correlation matrix, only the moderately intercorrelated items was included to the scale.[7]

In fact, the high intercorrelation between some items could be expected at the beginning of the survey. Because, some statements used in the pilot study were target to measure exactly the same thing. For example, it is obvious that the meaning and aim of the statements in emp.e (*"Şu anki işimde, yeteneklerimi geliştirmemi sağlayacak yeterince fırsat vardır."* - *"There are sufficient opportunities to develop and improve my skills in my current organization."*) and emp.f (*"Şirketimiz çalışanların yeteneklerini ve kariyerlerini geliştirmelerini teşvik edici politikalara sahiptir."* – *"The company encourages the employees to develop real skills and long-term careers."*) are very close to each other. Despite this close meaning in these two statements, both of them included to the scale at the same time. Because, after the analysis, the best item (in terms of correlation coefficient) among them was involved to the scale. Item emp.f was better than the other alternative emp.e that was eliminated from the scale.

Although the correlations among remaining items were still high, they were included to the scale. Because, factor analysis is mainly based on the correlations among the variables and the objective is to identify interrelated sets of variables. Therefore, some degree of multicollinearity is desirable for the nature of the study (Hair et al., 2006:114). The

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[7] The goal of this scale construction is to maximize validity rather than reliability. However it does not mean that internal consistency estimates are useless or inappropriate.

sufficiency of the correlations among variables was tested in through Barlett's test of sphericity in the following section.

Based on this first assessment, the half of the items (21 items) was excluded from the scale and the remaining 21 items were included to the analysis in the next step. Factor analysis was used to eliminate other unrelated items from the preliminary scale. Because, a factor-analytic procedure is very helpful in the process of developing good scales, whether they are simple or complex scales (Comrey, 1988: 758). It is known that factor analysis is an interdependence technique and its primary purpose is to define the underlying structure among the variables in the analysis (Hair et al., 2006:104). Therefore, this technique was very suitable for developing a scale in the current structure.

Factor analysis provides two distinct, but interrelated outcomes: data summarization and data reduction. These two outcomes were gathered through two different methods as exploratory and confirmatory factor analyses. In this study, exploratory factor analysis was used for data reduction. The general logic of exploratory factor analysis is to uncover the underlying structure of a relatively large set of variables. As explained in the previous part, although there was actually a prior base theory in this study, the aim of applying a factor analysis was to conceptually define the possible relationship and the nature of these relationships between organization and its stakeholders; not to confirm any relationships specified prior to the analysis. Therefore exploratory factor analysis was more appropriate for the study.

Before examining the data with factor analysis, the assumptions underlying the statistical bases for a multivariate analysis should be tested firstly. In fact, the assumptions of factor analysis are more conceptual than statistical. As explained in the first stage of this process, the scale has a strong theoretic and conceptual ground and this assumption had been adequately met by this study. From the statistical standpoint, normality, homoscedasticity and linearity are the most known assumptions for a multivariate technique, but they are rarely used for the factor analysis. Among them, only normality is necessary if a statistical test is applied to the significance of the factors (Table 6). Table 6 contains the empirical measures reflecting the shape of the distribution (skewness and kurtosis) and Kolmogorov-

Smirnov test. Based on these results, except the variables of emp.f, emp.g, emp.i and ngo.b, the most of the variables show some deviations from normality in the overall normality test. When viewing the shape characteristics, significant deviations were found for skewness and kurtosis in some variables.

Table 6: Tests of Normality for CSR Scale

Variables	Kolmogorov-Smirnov			Shapiro-Wilk			Skewness		Kurtosis	
	Statistic	df	Sig.	Statistic	df	Sig.	Statistic	Std. Error	Statistic	Std. Error
emp.d	.221	26	.002	.882	26	.010	**-1.169**	.427	**1.351**	.833
emp.f	.127	26	**.200ᵃ**	.923	26	.062	-.322	.427	-.689	.833
emp.g	.135	26	**.200ᵃ**	.954	26	.365	-.198	.427	-.835	.833
emp.h	.185	26	.022	.948	26	.289	-.114	.427	-.753	.833
emp.i	.128	26	**.200ᵃ**	.959	26	.431	.024	.427	-.675	.833
cus.d	.205	26	.007	.829	26	.010**	**-1.014**	.441	.818	.858
cus.e	.217	26	.003	.768	26	.010**	**-1.246**	.448	.599	.872
cus.f	.238	26	.001	.727	26	.010**	**-1.746**	.434	**3.083**	.845
soc.a	.161	26	.081	.887	26	.010**	-.773	.427	.239	.833
soc.c	.193	26	.014	.880	26	.010**	-.839	.434	.166	.845
soc.d	.162	26	.078	.898	26	.016	-.393	.434	**-1.026**	.845
gov.a	.336	26	.000	.616	26	.010**	**-1.479**	.434	.534	.845
gov.b	.335	26	.000	.562	26	.010**	**-2.484**	.441	**5.838**	.858
com.b	.229	26	.001	.818	26	.010**	-.673	.434	**-1.004**	.845
com.d	.269	26	.000	.753	26	.010**	**-1.135**	.434	-.031	.845
env.a	.192	26	.015	.848	26	.010**	-.231	.434	**-1.550**	.845
env.b	.224	26	.002	.856	26	.010**	-.391	.434	**-1.401**	.845
gn.a	.230	26	.001	.836	26	.010**	**-1.028**	.434	.112	.845
gn.b	.189	26	.018	.880	26	.010**	-.800	.427	-.331	.833
ngo.b	.135	26	**.200ᵃ**	.911	26	.034	-.295	.427	**-1.206**	.833
ngo.c	.148	26	.146	.880	26	.010**	-.317	.427	**-1.213**	.833

** An upper bound of the true significance. / * A lower bound of the true significance. /
a Lilliefors Significance Correction

Although there are some variables were significantly different from the normal curve, while some others were identified with the overall tests. Additionally, it should be emphasised again that the factor analysis in this stage was not used for the final decision making about the scale construct; it was only seen as a helpful tool to examine the preliminarily results of the scale. Therefore, these results were seemed as sufficient for the further step of the study and a transformation procedure was not applied to these variables in this stage.

The measure of the sampling adequacy is another important consideration for the factor analysis. In generally, factor analysis requires a minimum of 200-300 respondents (Comrey, 1988; Guadagnoli and Velicer, 1988). However, as explained above, this pilot

survey was only conducted on 30 subjects. Despite this limitation, an analysis was applied to the collected data to see the preliminary result of the study before main survey. Based on these preliminary results, the exclusion and readjustment of the problematic variables could be possible to create more reliable and valid scale. However, the sample size of the pilot survey was always considered and involved to the decision making stage of the analysis.

In spite of this limited size of sample, the Kaiser-Meyer-Olkin measure of sampling adequacy is .614, slightly greater than 0.6 – the threshold value as recommended by Tabachnick and Fidell (2001). Thus indicating that the data was slightly factorable. In order to assess the overall significance of the correlation matrix, the Barlett's test of sphericity was also considered in the analysis. The Barlett's test finds that the correlations, when taken collectively, are significant at the .0001 level.

In order to understand how variance can be partitioned, component analysis was performed to data set. This statistical method was chosen in order to explain as much of the variance as possible using the fewest number of components. The total variance explained in the study can be seen in the Table 7. In the study, Kaiser R rule, which is the most widely used rule and basically proposed to drop all components with eigenvalues under 1.0, was used to decide how many factors to retain. By this way, unless a factor extracts at least as much as the equivalent of one original variable, it was dropped from the scale. Factor analysis revealed five distinct factors with eigenvalues greater than 1.0 and explaining 83,191 percent of the variance and were extracted and subjected to VARIMAX rotation to obtain the solution shown in Table 7. As seen from the table, factor 1 accounts for approximately 52 percent of the variance (eigenvalue: 10.906), factor 2 for 9.761 percent, and so on. As expected, the sum of the eigenvalues is equal to the number of variables, 21.

Table 7: Total Variance Explained

Component	Initial Eigenvalue			Rotation Sums of Squared Loadings		
	Total	**% of Variance**	**Cumulative %**	**Total**	**% of Variance**	**Cumulative %**
1	10.906	51.934	51.934	4.274	20.354	20.354
2	2.050	9.761	61.695	4.041	19.243	39.597
3	1.995	9.499	71.193	3.702	17.631	57.227
4	1.484	7.069	78.262	3.296	15.693	72.920
5	1.035	4.929	83.191	2.157	10.271	83.191
Between 6-21	less than 1	16.808	16.808			

Extraction Method: Principal Component Analysis

In order to decide how many factors to retain, the Cattell scree test was applied to the data. Although the scree criterion generally tends to result in more factors than the Kaiser criterion, the result of scree test was similar to previous criterion.

As the unrotated factor matrix did not have a completely clean set of factor loadings, a rotation technique was applied to improve the interpretation. In this survey, VARIMAX rotation was used and its impact on the overall factor loadings was seen in the Table 8.

Table 8: Principal Component Analysis with VARIMAX Rotation and Communalities

Variables	Components					Extraction
	Factor 1	**Factor 2**	**Factor 3**	**Factor 4**	**Factor 5**	
emp.d	**.803**	.273	-.111	.173	-6.588E-02	.767
emp.f	**.735**	.249	.530	-2.754E-02	-5.486E-03	.884
emp.g	**.724**	.224	.262	.232	.245	.757
emp.h	**.808**	7.148E-02	.194	.202	.231	.790
emp.i	**.698**	4.709E-02	.486	9.989E-02	6.968E-03	.736
cus.d	.172	.185	.245	**.797**	.173	.788
cus.e	.212	.281	.151	**.791**	.214	.817
cus.f	.165	3.533E-02	.283	**.890**	7.109E-02	.905
soc.a	.246	.159	**.617**	.467	.336	.798
soc.c	.292	.263	**.646**	.347	.447	.892
soc.d	**.731**	.343	8.869E-02	.203	.306	.795
gov.a	.144	.336	-5.536E-02	.148	**.872**	.919
gov.b	.150	.142	.335	.382	**.704**	.796
com.b	.233	**.748**	-.118	.401	.161	.814
com.d	.186	.146	**.764**	.479	.211	.913
env.a	7.925E-02	**.828**	.223	3.410E-02	.358	.871
env.b	.223	**.790**	.349	.185	-1.323E-02	.830
gn.a	9.378E-02	.465	**.774**	.222	-5.416E-02	.876
gn.b	.500	.318	**.680**	.235	-1.773E-02	.870
ngo.b	.375	**.699**	.253	.177	7.437E-02	.730
ngo.c	.235	**.831**	.297	2.820E-02	.295	.921

Rotation converged in 9 iterations. / Extraction Method: Principal Component Analysis

As it is known that the interpretation of factor analysis is highly subjective and to reduce this subjectivity, researchers have established to guide interpretation like considering the variables only with loadings greater than 0.40 on a factor (Ford et al., 1986: 296). As seen in the Table 8, all of the factors have loading greater than .40. However, when considering the sample size of the survey (less than 30), another rule of thumb should be used for measuring the adequacy of the factor loadings. According to a "Guidelines for Identifying Significant Factor Loadings Based on Sample Size", if the sample size is equal to 50, a factor loading of .75 is required for significant (Hair et al., 2006: 128). In the Table 8, the loadings of the variable upper or very close to this defined level of loadings.

As it can be noticed, there occurred a problem in soc.d variable (the fourth question of society dimension). The statement in this variable (*"Şirketimiz, işsizlere iş imkanı sağlamak için çaba göstermektedir."-"Our company makes a great effort to create employment opportunity for unemployed."*) was included to the construct to measure 'the CSR to society' and expected to place under the 'CSR to society' dimension. However, this variable placed into the same factor with the emp.d, emp.f, emp.g, emp.h,emp.i items, simply called as 'CSR to employees' dimension. As a potential explanation, the respondents perceived soc.a as a statement related with the employees, not with the society in general. Therefore, this variable was excluded from the scale.

Although the second statement of competitor dimension (com.b) was adopted from a valid scale in the literature, 'double-barrelled' problem was noticed after the factor analyses. Before analysis, com.b was expected to place under the dimension of CSR to competitors, it was placed under the 'CSR to society' dimension. Again, it can be perceived as a statement related with the 'CSR to society', not with the 'CSR to competitors'. Therefore, this variable was excluded from the scale. By this way, there was only one variable related with the competitors dimension in the scale, com.d. As a unique variable, com.d could not represent for a dimension, thus it was excluded from the scale as well.

As seen from Table 8, five components were obtained including the variables of emp-cus-soc-gov-env-gn-ngo:

- First Factor : including CSR to employees (emp.d/emp.f/emp.g/emp.h/emp.i) and society (soc.d were excluded from the scale)
- Second Factor : including CSR to natural environment (env.a/env.b), non-governmental organizations (ngo.b/ngo.c) and competitors (com.b/com.d were excluded from the scale)
- Third Factor : including CSR to society (soc.a/soc.c), next generations (gn.a/gn.b) and competitors (com.d-excluded from the scale)
- Fourth Factor : including CSR to customers (cus.d/cus.e/cus.f)
- Fifth Factor : including CSR to government (gov.a/gov.b)

After the factor matrix of loadings was interpreted, each variable's communality was also examined in the same table as well. As it is known that communalities represents the amount of variance accounted for by the factor solution for each variable. In the table, all the variables met the acceptable levels of explanation; there was no variable with

communalities less than .50. In this second assessment, the factor analysis was carried out to determine whether the various subscales are grouped in clusters showing possible dimensions of the scale. Although it was only a pilot study conducted on a limited sample size, it was helpful to show the possible relationships and preliminarily results of main survey. In this stage, it was too early to explain the reason of this clustering. The factor structure may be unreliable because of the sampling variability. After conducting the main survey with an enough sample size, it would be possible to make final interpretations.

As a result of these assessment processes, a preliminary version of CSR scale including 18 variables was developed to use in the main survey (Appendix-2). Finally, the reliability was checked for every scale in the questionnaire as well. Cronbach alphas calculated for each of scale produced the following results: CSR, ICSR and OCQ scales have coefficient alpha values of .9399, .72 and .9174 respectively (Table 9). As it can be seen, all scale reliabilities are above the recommended .70 level (Nunnally, 1978)

Table 9: Reliability Analyses of CSR-ICSR-OCQ Scales

Scales	Number of items	Cronbach Alpha	Standardized Item Alpha
CSR	18	.9399	.9436
ICSR	5	.7200	.7293
OCQ	9	.9174	.9235

Finally, a response bias caused by 7-point Likert-type scale was noticed in the pilot survey result. Therefore, it was decided to change the 7-point scale in the pilot survey with the 5-point scale in the main survey.

3.2. Population and Sample Selection

The population consists of all 'business professionals' working in a for-profit organizations located in Turkey. In order to ensure the overall representativeness of population, some criteria were specified at the beginning of the sample selection process. These criteria included;

- age – older than 18 (not including the child labours)
- education level – higher than high school degrees
- job position – white-collars
- tenure – not specified
- general experience level – not speficied

However, it was important to reach employees who were working in different companies in terms of;

- sectors (agriculture, industry, service)
- ownership style (domestic, foreign, domestic-foreign; public, private, public-private, NGO)
- scale (micro, small, medium, large)
- geographical regions – in Turkey

By the way, the selected data collection method should be carefully designed in order to reach this defined criteria in the sample selection. Based on these criteria, it was important to collect data mainly from the respondents who were older than 18 years old; higher than high school degree and white-collar, simply called as 'business professionals'. However, the data belongs to the respondents who were not meet one of these criteria were not excluded from the analysis. Because, it was believed that the nature of data collection – as elaborately explained in the next section – would prevent the collection of these data in a great extent.

3.3. Data Collection and Analyses

In the study, two main considerations determined the data collection method. The first and foremost consideration was to conduct the survey on a sample of 'business professionals' according to the pre-specified sample selection criteria to ensure the overall representativeness of population and be generalizable. The second consideration was to collect the data within a defined period of time. The combination of these two

considerations created a method of sending "self-administered questionnaire" via e-mails to the management and business-related mailing groups.[8] These mailing groups included a variety of people who were actively in the business life in Turkey and they were different in terms of sectors, companies, departments, job positions, and so on.

These e-mails included an explanation about the purpose of the study as a cover letter and attached with the questionnaire (Appendix-3). As a rule of thumb, it was aimed to reach 300 questionnaires within a pre-specified timeline (the first two weeks of April, 2006). From the target sample of 300 questionnaires, only 280 completed questionnaires were returned; 11 were discarded as being incomplete. Hence, the final number of usable questionnaires was 269 – a response rate of 89.6 percent. Although the e-mails were received after the specified time, they were not added to the data.

The research ethics had a highest priority and was respected during the process of data collection. In order to guarantee anonymity, no personally identifying information was requested from the respondents. After downloading the attached questionnaires from the received e-mails, and numbered them according to receiving sequence, they were deleted from the system in order to keep the e-mail addresses of the respondents confidential.

The collected questionnaires were coded and entered into the statistical software packages, and most of the analyses were applied with using SPSS and Minitab. In addition to descriptive statistics, the analyses included the exploratory factor analysis of the scale sets to test alternative factor structures, the reliability assessment of the scales, and hierarchical regression analyses to assess the impact of employee perception of CSR on the organizational commitment.

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[8] These mailing groups were selected among currently active management and business yahoo-groups and include is_yonetimi@yahoogroups.com; yonetim_gelisim@yahoogroups.com; Turk-Biz@yahoogroups.com; kobiturk@yahoogroups.com; finans-grubu@yahoogroups.com; ik_yonetimi@yahoogroups.com; (Subscription Date: 01.04. 2006)

3.4. Statistical Method

3.4.1. Descriptive Statistics

Respondents in this study were 269 business professionals (89.6 % response rate) working in different for-profit organizations and sectors in Turkey. In terms of gender, 127 (47.2%) were female, 140 (52%) were male, and 2% was missing data. The age of the respondents were changing in the range of 19-61 and mean value is 31.23 for the sample. According to the age group, 17% were between 18- 25, 41% were between 26-30, 19% were between 31-35, 13% were between 36-40, 10% were above 41. More than the half of respondents had a bachelor degree or more. Among all respondents, .4 percent of them graduated from middle school; 2.2 percent of them graduated from high school; 1.9 percent of them graduated from vocational school. But, 66.2 percent of them had a bachelor degree; 22.7 percent of them had master degree; 5.9 percent of them had PhD degree. Based on this higher education level, among all the respondents, 261 of them (97%) had a job position classified as white-collar, only 7 (2.6%) of them had a blue-collar job, and 1 (.4%) was missing. As it can be realised that there was a respondent who had a middle-school degree and there were only 7 respondents who were blue-collar workers.[9]

When analysing the general experience level of the respondents, 18.2 percent of them had less than 2 years, 28.3 percent had 3-5 years, 25.3 percent had 6-10, 14.1 percent had 11-15 years, 14.1 percent had more than 16 years experience. According to the tenure of the respondents, 38.3% of them had less than 2 years experience in the organization, 30.9 percent had 3-5 years, 17.5 percent had 6-10 years, 5.2 percent had 11-15 years, 7.8 percent had more than 16 years experience, and .4 percent did not provide data. It means that over half (69.4 %) of the employees had been employed at the company for less than 5 years.

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[9] Although the sample selection criteria of the study were only interested in the respondents who were graduated from high school or higher degree and white-collar workers, the data belongs to respondents who did not meet one of these criteria had also added to the analysis. Because, despite they did not meet the requirements, they were the member of these business-related groups and they would have a very minor effect on the final results of the analyses.

As Table 10 presents, most of the respondents (61.3%) were working in the service sector. The industry and agriculture sectors had a portion of 33.1 percent and 4.1 percent, respectively. Additionally, the 204 of the respondents (75.8%) were working in the domestic companies; the 31 of them (11.5) were in the foreign-owned companies. In order to analyse the organizational size, a classification based on the numbers of the employee in the organization was used in the study.[10] As seen from table again, more than half of the respondents (51.7%) were working in the large-scale organizations; the 48.1 percent of them were working less than middle-scale organizations. Moreover, the respondents' organizations were geographically dispersed in Turkey.

Table 10: Descriptive Statistics of Respondents' Organizations

Sector	Frequency	%	Type	Frequency	%	Org. Size	Frequency	%
Agriculture	11	4.1	Domestic	204	75.8	Micro-Scale	22	8.2
Industry	89	33.1	Foreign	31	11.5	Small-Scale	38	14.1
Service	165	61.3	Domestic-foreign	33	12.3	Medium-Scale	69	25.7
Total	265	98.5	Total	268	99.6	Large-Scale	139	51.7
Missing	4	1.5	Missing	1	.4	Total	268	99.6
Total	269	100.0	Total	269	100.0	Missing	1	.4
						Total	269	100.0

Although the missing data had a small portion and the relationships in the data were not affected by any missing data process, 'all-available approach' was used as an imputation method to deal with these missing data.

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[10] According to this taxanomy, the organizations that has employees between 1-9 employees is classified as micro-scale; 10-49 is classified as small-scale; 50-249 is classified as medium-scale and more than 249 is classified as large-organizations

3.4.2. Factor Analyses

3.4.2.1. Factor Analysis of Employee Perception of CSR Scale

In order to perform more precise analysis, factor analysis was performed within the six-stage model-building framework introduced by Hair et al. (2006). (Figure 3)
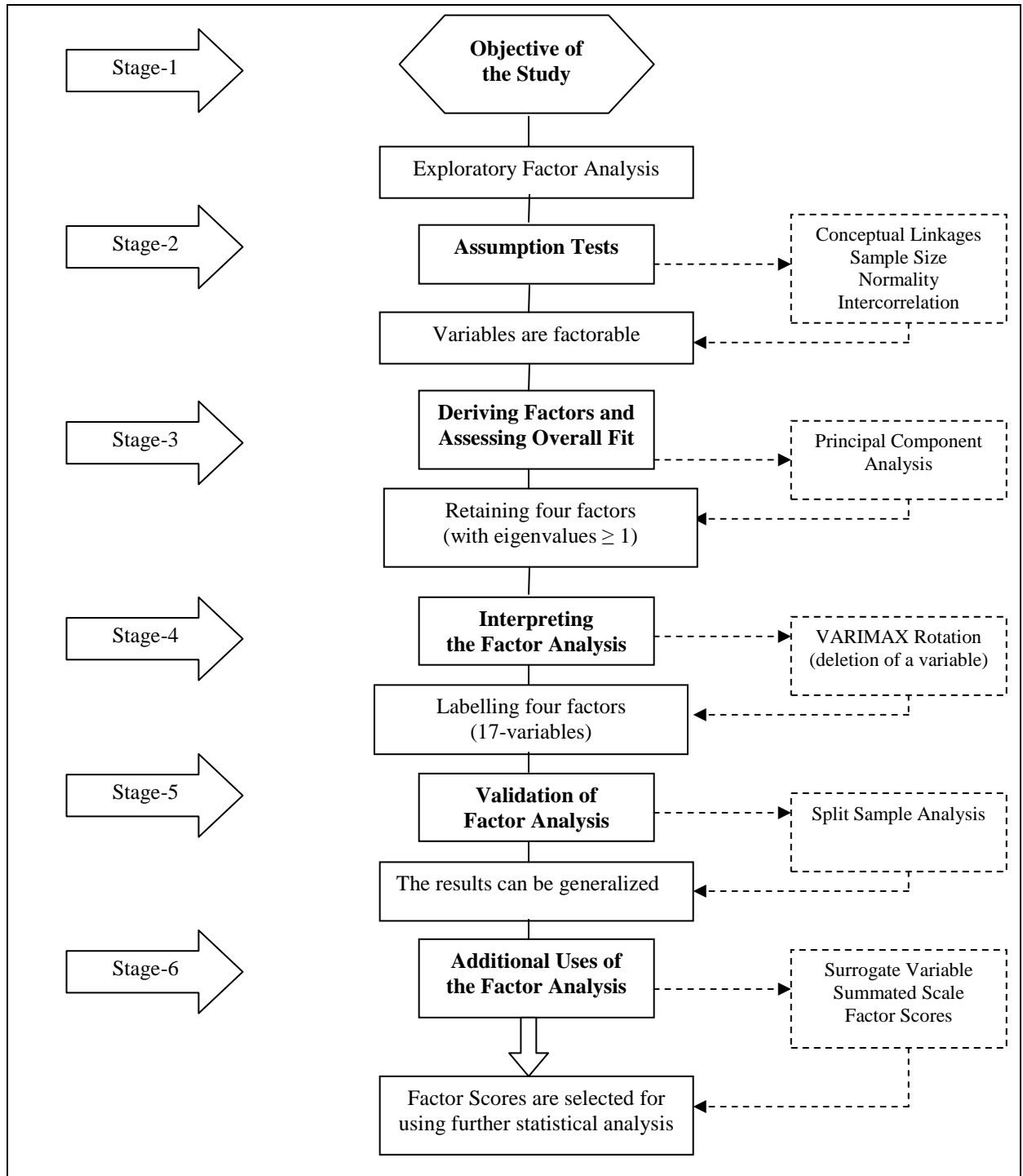

Figure 3: The Stages of Factor Analysis Decision Diagram

3.4.2.1.1. Stage-1: Objective of Factor Analysis

In this stage of the scale development, the objective was same with the factor analysis of pilot survey as 'identifying the structure of a set of variables and providing a process for data reduction'. Briefly in this stage, the scale to measure the employee perceptions of CSR were examined for the following reasons:

- To group these 18 variables in terms of an underlying conceptual construct
- To reduce the 18 items into a smaller set of new, composite dimensions or factors with a minimum loss of information

Therefore, again 'Exploratory factor analysis' was found appropriate to reach these objectives, rather than confirmatory factor analysis.

3.4.2.1.2. Stage-2: Testing Assumptions in Factor Analysis

Conceptual Linkages: As stated previously, the critical assumptions underlying factor analysis are more conceptual than statistical. In other words, a basic assumption of factor analysis is to define some underlying structure existing in the set of selected variables. (Hair et al., 2006: 113). As explained in "the conceptualization of the scale" part, this scale was mainly based on the stakeholder management theory. Therefore, this foremost criterion of the analysis was met sufficiently. Although the conceptual requirements seem to be relatively more important for soundness of the analysis, it is also important to meet the statistical requirements.

Sample Size: In fact, there are many different decision making criteria to measure the sampling adequacy. However, as a rule of thumb, the sample must be more than variables and minimum absolute sample size should be 50 observations – more acceptable sample size would have a 10:1 ratio. In this study, there were 269 observation and 18 variables; the ratio is approximately 15:1. It also indicates that the sample size was adequate to perform a factor analysis. Moreover, the Kaiser-Meyer-Olkin measure of sampling adequacy was .876; it was greater than the recommended threshold value of .60 and indicates that the data was factorable. The Barlett's test finds that the correlations, when taken collectively, were significant at the .0001 level.

Normality: As it was stated in the assumptions check of the pilot survey, the data gathered from the main survey was tested through a stricter assumption procedure. The first test contains the empirical measures and normal probability plots of the variables in data. As seen from the Table 11, significant deviations were found for skewness and kurtosis in only 3 of the 18 metric variables (cus.f, gov.a, and gov.b). However, there were no variables that showed any deviation from normality in the overall normality test.

Table 11: Tests of Normality for CSR Scale

Variables	Kolmogorov-Smirnov			Skewness		Kurtosis	
	Statistic	**df**	**Sig.**	**Statistic**	**Std. Error**	**Statistic**	**Std. Error**
emp.d	.179	269	.000	-.391	.149	-.529	.296
emp.f	.209	268	.000	-.343	.149	-.441	.297
emp.g	.196	268	.000	-.257	.149	-.463	.297
emp.h	.197	266	.000	-.357	.149	-.321	.298
emp.i	.188	267	.000	-.281	.149	-.471	.297
cus.d	.279	264	.000	-.954	.150	.949	.299
cus.e	.237	265	.000	-.711	.150	.245	.298
cus.f	.264	266	.000	**-1.152**	.149	**1.875**	.298
soc.a	.243	267	.000	-.494	.149	-.318	.297
soc.c	.220	269	.000	-.449	.149	-.225	.296
gov.a	.328	264	.000	**-1.340**	.150	**1.790**	.299
gov.b	.318	268	.000	**-1.461**	.149	**2.412**	.297
env.a	.226	265	.000	-.609	.150	-.005	.298
env.b	.203	261	.000	-.361	.151	-.570	.300
gn.a	.265	264	.000	-.661	.150	.007	.299
gn.b	.192	266	.000	-.226	.149	-.511	.298
ngo.b	.186	265	.000	.017	.150	-.650	.298
ngo.c	.177	263	.000	-.021	.150	-.696	.299

** An upper bound of the true significance. / * A lower bound of the true significance. /
a Lilliefors Significance Correction

In order to identify the shape of the distribution, data was tested graphically - through normal probability plots - as well. Based on the empirical and graphical methods, it was identified that these variables met the assumptions of normality and could be used in the further step of the study.

Overall & Variable Specific Measures of Intercorrelation: The next step was to analyse that the variables were sufficiently intercorrelated to produce representative factors. Table 12 presents the correlation matrix for 18 items of the scale. Review of the correlation matrix reveals that 141 of the 153 correlations (approximately 93%) are significant at the .01 level, which provide adequate basis to perform a factor analysis on both an overall basis and for each variable.

Table 12: Correlation Matrix of CSR Scale

Var.	emp.d	emp.f	emp.g	emp.h	emp.i	cus.d	cus.e	cus.f	soc.a	soc.c	gov.a	gov.b	env.a	env.b	gn.a	gn.b	ngo.b
emp.d																	
emp.f	.718																
emp.g	.475	.629															
emp.h	.521	.698	.702														
emp.i	.400	.566	.587	.722													
cus.d	.259	.340	.363	.446	.495												
cus.e	.232	.351	.353	.388	.397	.689											
cus.f	.273	.351	.302	.389	.422	.657	.633										
soc.a	.328	.452	.410	.426	.373	.438	.460	.464									
soc.c	.416	.477	.380	.418	.316	.283	.288	.293	.692								
gov.a	.144	.088	.105	.091	.125	.350	.343	.406	.243	.156							
gov.b	.205	.138	.140	.142	.162	.353	.338	.395	.282	.217	.868						
env.a	.303	.289	.230	.230	.152	.285	.298	.217	.423	.418	.261	.310					
env.b	.290	.268	.222	.232	.080	.173	.180	.127	.381	.455	.164	.207	.735				
gn.a	.359	.387	.307	.298	.242	.272	.195	.234	.449	.490	.250	.310	.540	.577			
gn.b	.405	.440	.307	.343	.251	.180	.179	.174	.509	.598	.145	.205	.500	.578	.707		
ngo.b	.392	.432	.416	.412	.324	.194	.192	.160	.458	.546	.098	.170	.427	.480	.451	.635	
ngo.c	.424	.414	.363	.343	.291	.163	.154	.108	.473	.551	.127	.173	.432	.466	.430	.622	.726

a Determinant = 6,225E-06

Note: Bolded values indicate correlations significant at the .01 significance level.

To evaluate the overall significance of the correlation matrix, the Barlett's test was used again. The Barlett's test found that the correlations, when taken collectively, were significant at the .0001 level.

3.4.2.1.3. Stage-3: Deriving Factors and Assessing Overall Fit

The data gathered from the main survey was analysed through principal components factor analysis. As explained previously, one of the reasons to choose this statistical method was to explain as much of the variance as possible using the fewest number of components. However, in this process of the study, the main concern of using this method was to determine which item was related to which component. Namely, it was more important to determine whether the various subscales were grouped in clusters showing possible dimensions of the scale. As it can be remembered this scale development study tried to combine and classify the stakeholders of an organization according to the CSR perception of the employees.

Table 13 shows the information regarding to the 18 possible factors and their relative explanatory power as given by their eigenvalues. In the table, it was possible to assess the importance of each component and select the number of factors with using the eigenvalues

at the same time. Although there was not a general rule about retaining how many factors in a scale, 3 to 5 factors could be suitable for this given number of variables (18). If again Kaiser Rule was applied to decide how many factors to retain or to drop from the scale, analysis revealed four distinct factors with eigenvalues greater than 1.0. Scree test also indicated that four factors could be appropriate when considering the changes in eigenvalues.

Table 13: Total Variance Explained

Component	Initial Eigenvalue			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	7.230	40.169	40.169	4.481	24.896	24.896
2	2.412	13.400	53.569	3.596	19.977	44.873
3	2.048	11.378	64.947	2.754	15.298	60.171
4	1.050	5.835	70.782	1.910	10.611	70.782
Between 5-18	Less than 1	29.218	29,218			

Extraction Method: Principal Component Analysis

The four factors retained represented 70,228 percent of the variance of the 18 variables, deemed sufficient in terms of total variance explained. As seen from the Table, factor 1 accounts for approximately 40 percent of the variance (Eigenvalue: 7,172), factor 2 for 13,271 percent, and so on. In the light of these two criteria, it was decided to retain four factors for further analysis.

3.4.2.1.4. Stage-4: Interpreting the Factor

After determining the number of the retaining factors, the interpretation process started with examining the unrotated and then rotated factor matrices.

Identify the Significant Loadings in the Unrotated Factor Matrix: In the interpretation of factor analysis results, the variables with loadings higher than 0.40 on a factor was considered to reduce subjectivity (Ford et al., 1986: 296). This rule of thumb was appropriate for the sample size of 269 as well. According to defined threshold, the unrotated matrix provided little information to identify any form of structure. Every variable, except gov.b, mainly loads in the first factor and 8 of 18 variables have cross-loadings. In this situation, it was difficult to interpret the matrix theoretically and rotation could improve the understanding of the relationship among variables.

Applying VARIMAX Rotation: As explained above, the unrotated factor matrix did not have a completely clean set of factor loadings. In this situation, it was required to apply a rotation technique that simplifies the factor structure. In fact there is no specific rule in selecting a rotation method among orthogonal or oblique rotations.[11] Thus, as an orthogonal rotational approach, VARIMAX rotation was selected to use in the interpretation of the matrix. The VARIMAX rotation (Table 14) improved the structure and each of the variables and had a significant loading (given as a loading above .40). However, there was a cross-loading problem in one variable (soc.a); this variable cross-loaded on two factors (factor 1 and 3) at the same time.

Table 14: Rotated Factor Loading Matrix (VARIMAX)

Variables	Factor				Communalities
	Factor 1	Factor 2	Factor 3	Factor 4	
env.b	.819				.684
gn.b	.815				.732
env.a	.745				.634
gn.a	.723				.603
ngo.c	.703				.632
soc.c	.672				.607
ngo.b	.694				.633
soc.a	.564		.502		.635
emp.f		.806			.762
emp.h		.806			.778
emp.g		.760			.663
emp.i		.728			.685
emp.d		.708			.628
cus.e			.824		.748
cus.d			.814		.761
cus.f			.775		.720
gov.a				.921	.918
gov.b				.915	.918
					Total
Sum of Squares (eigenvalues)	7.230	2.412	2.048	1.050	12.74
Percentage of trace	40.169	13.400	11.378	5.835	70.782

Factor loadings less than .40 have not been printed and variables have been sorted by loadings on each factor.

There were three possible actions to be taken in this situation; decreasing the number of factors, using another rotation technique or simply deleting soc.a to eliminate the cross-loading. The first alternative was not appropriate, because both of the factor 1 and factor 3 had a significant explained variance, 24.896 % and 15.298, respectively. For applying the second alternative, it was decided to use other two orthogonal methods (QUARTIMAX

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[11] Orthogonal rotations are utilized more frequently because the analytical procedures for perfoming oblique rotations are not as well developed and are still subject to some controversy.

and EQUIMAX). Table 15 presents that additional analysis showed that the other orthogonal methods still reveals the same cross-loading problem as well.

Table 15: Rotated Factor Loading for soc.a in Different Orthogonal Methods

Variable	Rotation Method	Factor			
		Factor 1	**Factor 2**	**Factor 3**	**Factor 4**
soc.a	VARIMAX	**.564**	.255	**.502**	2.257E-02
soc.a	QUARTIMAX	**.605**	.231	**.464**	-1.628E-02
soc.a	EQUAMAX	**.537**	.253	**.527**	7.237E-02

In this situation the final alternative of deleting soc.a from the analysis and leaving the scale 17 variables was appropriate. The rotated factor matrix for reduced set of 17 variables is seen in Table 16. The factor loadings for the 17 variables presented the similar results, pattern and almost same values for the loadings. The amount of explained variance increased slightly from 70.782 percent to 71,683 percent.

Table 16: Rotated Factor Loading Matrix (without soc.a)

Reduced Set of Variables (soc.a deleted)	Factor				
	Factor 1	**Factor 2**	**Factor 3**	**Factor 4**	**Communalities**
env.b	.848				.739
gn.b	.805				.731
env.a	.774				.690
gn.a	.732				.614
ngo.c	.679				.639
ngo.b	.677				.638
soc.c	.626				.558
emp.f		.808			.755
emp.h		.807			.777
emp.g		.761			.659
emp.i		.731			.686
emp.d		.696			.603
cus.d			.827		.783
cus.e			.824		.754
cus.f			.759		.708
gov.a				.925	.926
gov.b				.919	.924
					Total
Sum of Squares (eigenvalues)	6.721	2.412	2.044	1.009	12.186
Percentage of trace	39.537	14.188	12.021	5.937	71.683

Extraction Method: Principal Component Analysis. / Rotation Method: VARIMAX with Kaiser Normalization.
Factor loadings less than .40 have not been printed and variables have been sorted by loadings on each factor.

Assess the Communalities: The communalities before and after the deletion of soc.a are seen in the previous tables. Both of them indicate the similar results that the communalities for all of the variables are higher than 0.6. The communalities for the variables gov.a and gov.b are quite high, 0.913 and 0.910, respectively in the first table. This is an indication

that these two variables are likely to be highly correlated with the other variables in the scale and with each other. However, the communalities for other variables such as gn.a, soc.c, emp.d etc. are approximately in the interval of 0.60-0.70, lower than the communalities of gov.a and gov.b. This is not to say that these variables are less important than gov.a and gov.b; only that the CSR to next generation, society, employees etc. measured by these variables are independent of the other variables.

Label the Factors: The structure of the scale based on factor analysis had changed from the pilot survey to main survey. As it can be remembered, despite its limited sample size, the results of pilot survey provided five components including the variables of emp-cus-soc-gov-env-gn-ngo:

- First Factor : including CSR to employees (emp.d/emp.f/emp.g/emp.h/emp.i) and society (soc.d-excluded from the scale)
- Second Factor : including CSR to natural environment (env.a/env.b), non-governmental organizations (ngo.b/ngo.c) and competitors (com.b- excluded from the scale)
- Third Factor : including CSR to society (soc.a/soc.c), next generations (gn.a/gn.b) and competitors (com.d-excluded from the scale)
- Fourth Factor : including CSR to customers (cus.d/cus.e/cus.f)
- Fifth Factor : including CSR to government (gov.a/gov.b)

However the result of main survey (with adequate sample size) revealed a more different result than the previous one:

- First Factor : including CSR to society (soc.c), natural environment (env.a/env.b), next generations (gn.a/gn.b) and non-governmental organizations (ngo.b/ngo.c)
- Second Factor : including CSR to employees (emp.d/emp.f/emp.g/emp.h/emp.i)
- Third Factor : including CSR to customers (cus.d/cus.e/cus.f)
- Fourth Factor : including CSR to government (gov.a/gov.b)

When considering the related literature and the variables included in these factors, the factors can be labelled as:

- CSR to social and non-social stakeholders : including CSR to society (soc.c), natural environment (env.a/env.b), next generations (gn.a/gn.b) and non-governmental organizations (ngo.b/ngo.c)
- CSR to employees : including CSR to employees(emp.d/emp.f/emp.g/emp.h/emp.i)
- CSR to customers : including CSR to customers (cus.d/cus.e/cus.f)
- CSR to government : including CSR to government (gov.a/gov.b)

3.4.2.1.5. Stage-5: Validation of Factor Analysis

In this stage, the degree of generalizability of the results to the population was assessed. In fact the direct way for this assessment is to apply the same scale to new samples from the population. However, it could be somewhat difficult to repeat the analysis on entirely new sample due to the time limitation. Therefore split sample analysis was chosen for the validation assessment. The sample was splitted into two equal samples of 134 respondents and the factor analysis procedure was applied on them to compare the results. Table 17 and Table 18 presents the VARIMAX rotations for the two-factor models, along with the communalities. The two VARIMAX rotations are quite similar to each other in terms of loadings and communalities for all of the variables.

Table 17: Split-Sample 1 Rotated Component Matrix

Variables	Component				Communalities
	1	2	3	4	
env.b	**.854**				.745
gn.b	**.814**				.760
env.a	**.765**				.687
soc.c	**.742**				.733
ngo.b	**.732**				.634
ngo.c	**.716**				.642
gn.a	**.715**				.620
emp.f		**.808**			.776
emp.d		**.793**			.715
emp.h		**.719**			.827
emp.g		**.717**			.713
emp.i		**.585**			.676
cus.d			**.859**		.812
cus.e			**.834**		.842
cus.f			**.781**		.745
gov.a				**.915**	.909
gov.b				**.913**	.907
					Total
Sum of Squares (eigenvalues)	7.683	2.260	1.776	1.025	12.744
Percentage of trace	45.191	13.296	10.445	6.030	74.963

Factor loadings less than .40 have not been printed and variables have been sorted by loadings on each factor.

Table 18: Split-Sample 2 Rotated Component Matrix

Variables	Component				Communalities
	1	2	3	4	
env.b	**.834**				.777
gn.b	**.798**				.729
env.a	**.792**				.764
gn.a	**.735**				.605
ngo.c	**.670**				.643
ngo.b	**.650**				.667
soc.c	**.491**				.434
emp.h		**.844**			.731
emp.f		**.804**			.784
emp.i		**.799**			.703
emp.g		**.739**			.603
emp.d		**.623**			.563
cus.e			**.810**		.684
cus.d			**.768**		.749
cus.f			**.620**		.611
gov.b				**.902**	.906
gov.a				**.900**	.891
					Total
Sum of Squares (eigenvalues)	5.812	2.612	2.382	1.039	11.845
Percentage of trace	34.185	15.365	14.009	6.110	69.670

Factor loadings less than .40 have not been printed and variables have been sorted by loadings on each factor.

Based on these results, it can be said that the results are stable within this two splitted samples. Surely the further studies can confirm this result to generalize across the population.

3.4.2.1.6. Stage-6: Additional Uses of the Factor Analysis Results

As stated in the literature review part, the main objective of this study is to examine the relationship between employee perception of CSR and organizational commitment. Therefore this scale was planned to use in the subsequent application of other statistical techniques. For the further usage of the scale, there are two main options. The first one is to select the variable with the highest factor loadings as 'a surrogate representative' for a particular factor dimension. As Table 16 shows that the selected surrogate variables should be env.b, emp.f, cus.d and gov.a for factor-1, factor-2, factor-3 and factor-4, respectively. In spite of its simplicity, there is a risk of potentially misleading results by selecting only a single variable to represent more complex results. In this scale, for example, the first factor combines variables representing CSR to natural environment, next generation, nongovernmental organizations and society and it could be misleading to represent all of these variables with only env.b.

The second alternative is replacing the original set of variables with an entirely new, smaller set of variables through creating summated scales or factor scores. In this study, summated scale method was not preferred because it assumes that weights for each variable are equal in the averaging procedure. However factor scores are based on the factor loadings, meaning that every variable contributes to the factor score based on the size of its loading.[12] Therefore, the factor scores of every factor were computed for the further usage.

3.4.2.2. Factor Analysis of OCQ

Before applying the factor analysis to this scale, the assumptions were analysed again. Table 19 presents the correlation matrix of the scale and it can be seen that all of the correlations are significant at the .01 level. This result provides adequate basis to perform a factor analysis on both an overall basis and for each variable.

Table 19: Correlation Matrix of OCQ

Items	ocq.a	ocq.b	ocq.c	ocq.d	ocq.e	ocq.f	ocq.g	ocq.h
ocq.a								
ocq.b	.436							
ocq.c	.443	.742						
ocq.d	.294	.354	.427					
ocq.e	.432	.639	.707	.442				
ocq.f	.493	.738	.710	.348	.664			
ocq.g	.431	.703	.734	.391	.672	.699		
ocq.h	.551	.604	.613	.289	.588	.678	.567	
ocq.i	.352	.628	.679	.438	.636	.681	.677	.581

a Determinant = 2,801E-03
Note: Bolded values indicate correlations significant at the .01 significance level.

According to the Barlett's test, the correlations, when taken collectively, are significant at the .0001 level. In the same table, the Kaiser-Meyer-Olkin measure of sampling adequacy also shows that the value is much higher than recommended threshold. Table 20 contains the empirical measures for the variables in data. There is a significant deviation for skewness in the only ocq.h. As Kolmogorov-Smirnov test shows that there were no variables that showed any deviation from normality in the overall normality test. The shape

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[12] SPSS provides three ways of estimating factor scores: a regression method; a method termed 'Bartlett' and 'Anderson-Rubin' method. In generally, Bartlett factor scores have been recommended as these estimates are least biased (closest to the population values). However, after examining the correlation matrix of these scores based on three methods, it was determined that these scores did not differ too much.

of the distribution was tested graphically through the normal probability plots as well. Based on the empirical and graphical methods, it was identified that these variables met the assumptions of normality and used in the further step of the study.

Table 20: Tests of Normality for OCQ

Variables	Kolmogorov-Smirnov			Skewness		Kurtosis	
	Statistic	df	Sig.	Statistic	Std. Error	Statistic	Std. Error
ocq.a	.276	267	.000	-.934	.149	.875	.297
ocq.b	.216	269	.000	-.610	.149	.023	.296
ocq.c	.206	269	.000	-.457	.149	-.335	.296
ocq.d	.204	266	.000	.426	.149	-.696	.298
ocq.e	.189	266	.000	-.218	.149	-.543	.298
ocq.f	.235	267	.000	-.572	.149	-.260	.297
ocq.g	.180	268	.000	-.167	.149	-.706	.297
ocq.h	.258	269	.000	**-1.073**	.149	.906	.296
ocq.i	.180	269	.000	-.034	.149	-.692	.296

As seen from Table 21, the unrotated component analysis factor matrix, only one component was extracted, as it was expected, and all of the variables have a value higher than the threshold value. Since there is only one factor that has an eigenvalue higher than 1.0, this construct was considered as unidimensional. This unique factor represented 61.781 percent of the variance (Eigenvalue: 5.560). Scree test also indicates the same result. In this case, the solution cannot be rotated.

Table 21: Unrotated Factor Loading Matrix and Communalities

Variables	Factor	Communalities
ocq.a	.609	.371
ocq.b	.844	.713
ocq.c	.873	.761
ocq.d	.534	.285
ocq.e	.829	.687
ocq.f	.867	.752
ocq.g	.847	.717
ocq.h	.781	.611
ocq.i	.815	.664
Sum of Squares (eigenvalues)	5.560	
Percentage of trace	61.781	

Extraction Method: Principal Component Analysis.
a 1 components extracted.

Finally, the factor scores were calculated to use the scale in the further statistical application of study.

3.4.2.3 . Factor Analysis of ICSR Scale

Following on the same procedure, the assumptions were tested for the ICSR scale as well. Table 22 presents the correlation matrix of the scale and it can be seen all of the correlations are significant at the .01 level. This obtained result also support that there are adequate basis to perform a factor analysis on both an overall basis and for each variable.

Table 22: Correlation Matrix of ICSR Scale

Variables	icsr.a	icsr.b	icsr.c	icsr.d
icsr.a				
icsr.b	.523			
icsr.c	.430	.428		
icsr.d	.350	.359	.627	
icsr.e	.448	.442	.558	.567

a Determinant = ,182
Note: Bolded values indicate correlations significant at the .01 significance level.

Similar to this result, the Barlett's test also presents that the correlations are significant at the .0001 level when they are taken collectively. The Kaiser-Meyer-Olkin test shows that the value is much higher than recommended threshold. Table 23 contains the empirical measures and normal probability plots for the variables in data, respectively. There is no significant deviation for skewness or kurtosis of any variable in the scale. Kolmogorov-Smirnov test also support the normality of the given data.

Table 23: Tests of Normality for ICSR Scale

Variables	Kolmogorov-Smirnov			Skewness		Kurtosis	
	Statistic	df	Sig.	Statistic	Std. Error	Statistic	Std. Error
icsr.a	.235	269	.000	-.749	.149	.318	.296
icsr.b	.252	268	.000	-.974	.149	.744	.297
icsr.c	.221	268	.000	-.594	.149	-.332	.297
icsr.d	.241	268	.000	-.864	.149	.299	.297
icsr.e	.222	269	.000	-.300	.149	-.455	.296

The normality of data was tested graphically as well. Based on the empirical and graphical methods, it was identified that these variables met the assumptions of normality and used in the further step of the study.

Table 24 shows the unrotated component analysis factor matrix. This construct is also considered as unidimensional, like OCQ. This unique factor represented 58.014 percent of the variance (Eigenvalue: 2.901). Scree test also indicates the same result.

Table 24: Unrotated Factor Loading Matrix and Communalities

Variables	Factor	Communalities
icsr.a	.710	.504
icsr.b	.710	.504
icsr.c	.810	.657
icsr.d	.771	.595
icsr.e	.801	.641
Sum of Squares (eigenvalues)	2.901	
Percentage of trace	58.014	

Extraction Method: Principal Component Analysis.

a 1 components extracted.

Finally, the factor scores were calculated to use the scale in the further statistical application of study.

3.4.3. Reliability Analyses

In the reliability assessment, two commonly used methods were chosen for every scale. Firstly, the inter-item correlations of each scale were computed and interpreted. In here the rule of thumb suggests that the item-to-total correlations should exceed .50 and that the inter-item correlations should exceed .30 (Hair et al., 2006: 137). In the second method, the internal consistencies of each scale were assessed through computing Cronbach's alpha – as one of the most widely used measure. Although generally agreed upon lower limit for Cronbach's alpha is .70, the taken decisions were mainly based on the number of items, number of dimensions, and average inter-item correlations (Cortina, 1993).

3.4.3.1 Reliability Analysis of Employee Perception of CSR Scale

As it can be remembered from Table 12, the correlation matrix including 17 variables – after the deletion of the variable soc.a. There are 136 different item pairings or correlations and the average inter-item correlation is .35, higher than the suggested threshold value of .30. Table 25 presents the results of reliability analysis applied to the scale. As computed above, inter-item correlation is .35, and the scale includes 17 items in four dimensions. The suggested alpha for the similar conditions (r =.30 / 18 items/ 3 dimensions) described by Cortina (1993) is .64. The Cronbach's alpha of the CSR scale is much higher than this suggested alpha value as .9013.

Table 25: Reliability Analysis of CSR Scale

Items	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Alpha if Item Deleted
emp.d	57.6805	98.9433	.5836	.5326	.8950
emp.f	58.0083	97.2999	.6821	.6890	.8916
emp.g	58.1369	98.1103	.6253	.5581	.8935
emp.h	58.0664	98.1039	.6679	.6921	.8922
emp.i	58.0415	99.8316	.5559	.5646	.8959
cus.d	57.2739	102.3830	.5270	.6051	.8968
cus.e	57.3776	102.3527	.5101	.5622	.8973
cus.f	57.1452	103.9580	.4678	.5271	.8985
soc.c	57.7593	98.9085	.6351	.4785	.8933
gov.a	56.8755	107. 4928	.3022	.7448	.9025
gov.b	56.9129	106.0882	.3633	.7473	.9012
env.a	57.5934	100.3923	.5578	.5773	.8958
env.b	57.8506	100.0693	.5224	.6131	.8972
gn.a	57.6266	99.5433	.5978	.5925	.8945
gn.b	57.9627	98.4278	.6358	.6762	.8932
ngo.b	58.3859	97.4880	.6238	.6117	.8936
ngo.c	58.2158	98.4116	.5908	.6090	.8948
Reliability Coefficients	17 items				
Alpha	.9013				
Standardized item alpha	.8991				

The Cronbach alpha values for factor 1, 2, 3 and 4 was calculated as .8915, .8836, .8554 and .9279, respectively. All of the subscales have an alpha value greater than .70 threshold level.

3.4.3.2 Reliability Analysis of OCQ

Table 19 presents that the correlation matrix including 9 variables and 36 different correlations. The average inter-item correlation is approximately .56, higher than the suggested threshold value of .30. Table 26 reveals the results of reliability analysis. As computed above, inter-item correlation is .56, and the scale includes 9 items in one dimension. The suggested alpha for the similar conditions (r =.50 / 12 items/ 1 dimesions) described by Cortina (1993) is .92. The Cronbach's alpha of the OCQ is very close to this suggested alpha level as .9177.

Table 26: Reliability Analysis of OCQ

Items	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Alpha if Item Deleted
ocq.a	26.6409	48.8667	.5350	.3558	.9189
ocq.b	26.8571	44.8283	.7825	.6728	.9036
ocq.c	27.1004	43.7418	.8178	.6979	.9008
ocq.d	28.0386	47.7582	.4599	.2609	.9268
ocq.e	27.4247	44.2453	.7768	.6110	.9037
ocq.f	26.8764	44.5506	.8049	.6944	.9021
ocq.g	27.3784	44.0501	.7828	.6473	.9033
ocq.h	26.5907	45.7156	.7140	.5717	.9081
ocq.i	27.6332	44.3959	.7475	.5971	.9057
Reliability Coefficients	9 items				
Alpha	.9177				
Standardized item alpha	.9187				

3.4.3.3 Reliability Analysis of ICSR Scale

In the previous section, Table 22 presented the correlation matrix including 5 variables and 10 different correlations. The average inter-item correlation is .4732, higher than the suggested threshold value of .30.

The results of reliability analysis of the scale is presented in the following table. As given above inter-item correlation is approximately .48, and the scale includes 5 items in one dimensions. The suggested alpha for the similar conditions ($r = .50$ / 6 items/ 1 dimesions) described by Cortina (1993) is .86. The Cronbach's alpha of the ICSR scale is very close to this suggested alpha value again, as .8159.

Table 27: Reliability Analysis of ICSR Scale

Items	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Alpha if Item Deleted
icsr.a	15.3835	9.6939	.5426	.3482	.7991
icsr.b	15.2444	9.6419	.5536	.3513	.7961
icsr.c	15.6015	8.3840	.6693	.4814	.7615
icsr.d	15.4624	8.8231	.6154	.4565	.7785
icsr.e	15.9474	8.6463	.6575	.4404	.7654
Reliability Coefficients	5 items				
Alpha	.8168				
Standardized item alpha	.8159				

3.4.4. Hypotheses Testing

3.4.4.1. Hypotheses

As analysed in the literature review part of the study, there are sufficient theoretical ground and empirical evidence supporting the relationship between CSR and organizational commitment. In the current study, CSR was analysed in terms of expectations of different stakeholders and based on the stakeholder management theory. In order to cluster stakeholders into different subscales, a CSR scale was developed and analysed through factor analysis and four factors were derived through the exploratory factor analysis of the CSR scale. These were labelled as;

- CSR to social and non-social stakeholders – denoted as CSR-1 – including CSR to society, natural environment, next generations, and non-governmental organizations
- CSR to employees – denoted as CSR-2 – including CSR to employees
- CSR to customers – denoted as CSR-3 – including CSR to customers
- CSR to government – denoted as CSR-4 – including CSR to government

However, as explained previously, the strength of this relationship is affected by another factor as the importance of CSR for the employees. As seen from the Figure 4, a structural model can be drawn when combining the theoretical and empirical parts of the study.
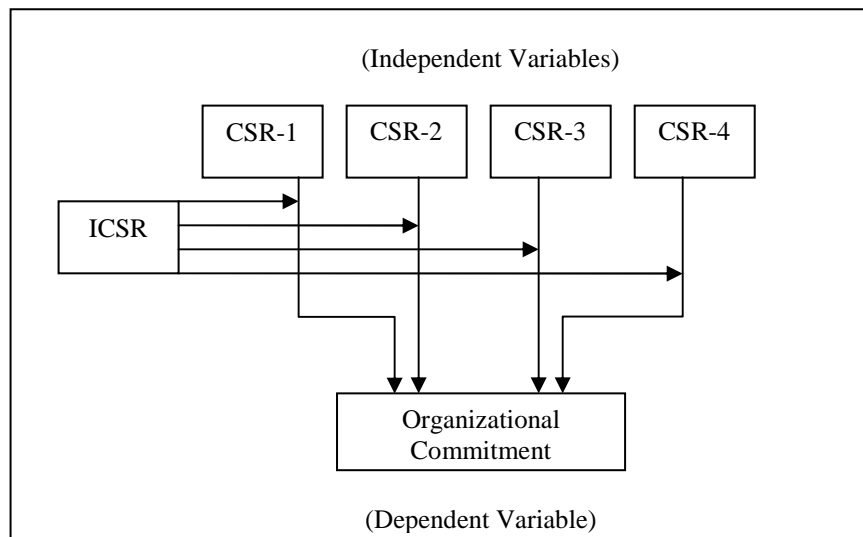
Figure 4: The Structural Model of the Study

Based on this structural model, the eight different hypotheses were proposed by the study:

Hypothesis 1: Employee perception of "CSR to social and non-social stakeholders" (CSR-1) will be positively related to their organizational commitment.

Hypothesis 2: The strength of the relationship between employee perception of "CSR to social and non-social stakeholders" (CSR-1) and organizational commitment will increase as the employee's beliefs supporting the importance of CSR increases.

Hypothesis 3: Employee perception of "CSR to employees" (CSR-2) will be positively related to their organizational commitment.

Hypothesis 4: The strength of the relationship between employee perception of "CSR to employees" (CSR-2) and organizational commitment will increase as the employee's beliefs supporting the importance of CSR increases.

Hypothesis 5: Employee perception of "CSR to customers" (CSR-3) will be positively related to their organizational commitment.

Hypothesis 6: The strength of the relationship between employee perception of "CSR to customers" (CSR-3) and organizational commitment will increase as the employee's beliefs supporting the importance of CSR increases.

Hypothesis 7: Employee perception of "CSR to government" (CSR-4) will be positively related to their organizational commitment.

Hypothesis 8: The strength of the relationship between employee perception of "CSR to government" (CSR-4) and organizational commitment will increase as the employee's beliefs supporting the importance of CSR increases.

3.4.4.2. Variables

Based on the proposed structural model and hypotheses, the dependent, independent, moderator and control variables of the models can be seen in the following section.

Dependent Variable: The dependent variable of the model is organizational commitment.

Independent Variables: The four factors derived from the factor analysis were the independent variables of the study as CSR-1, CSR-2, CSR-3 and CSR-4.

Moderating Variable: Moderating variable is one that has a strong contingent effect on the independent variable-dependent variable relationship (Sekaran, 2003:91) and it affects the direction or stenght of the relationship (Baron, Kenny,1986). In this study, the importance of the CSR concept for the employee as moderator variable.

Control Variables: In order to analyse the proposed relation sets more clearly, it is important to consider possible factors affecting the sets. In the literature, some researches indicate that several factors including job satisfaction, age, tenure in a position, gender, organizational size, span of control, achievement motivation, sense of competence, stress, and role of ambiguity influence organizational commitment (Wolverton and Gmelch, 2002: 79). However, some studies have reported a weak and inconsistent relationship between organizational commitment and demographic variables (age, gender and tenure) (Meyer and Allen, 1997: 43-44; Mowday et al.,1982). In fact, the relationship between the work experiences and affective commitment has the strongest and most consistent correlations across the studies (Meyer and Allen, 1997: 45). In the current study, some of these factors were included to the model as control variables. These are age, gender, tenure and organizational size.

3.4.4.3. Assumptions Testing

Before performing the regression analysis, the assumptions including normality, linearity and homoscedasticity were tested. As it can be remembered that some assumptions of the regression analysis are common with the factor analysis and these had been already tested before performing the factor analysis procedure. In this stage, only linearity and homoscedasticity assumptions were tested.

The most commonly used way of checking homoscedasticity visually is to produce the scatterplot of the residuals (ZRESID) with the predicted values (ZPRED) (Cramer, 1998:179). The Scatterplots (Appendix-5) shows that there are no obvious outliers on these plots, and the clouds of dots evenly spaced out around the line, indicating homoscedasticity.

The histograms are helpful to analyse the normality of the data (Appendix-5). All the histograms indicated a symmetric and moderate tailed distribution. The normal probability plots had been analysed as well and the results confirmed the normality of the data.

It can be concluded from these figures that the model appears to be accurate for the sample and generalizable to the population. Therefore, the assumptions seem to have been met and so it can probably assume that this model generalize to any record being released.

3.4.4.4. Application of the Analysis

The descriptive statistics and correlations coefficient of all the main variables including dependent, independent variables and moderating variable are presented in Table 28. The correlations matrix shows that the correlation coefficient between the dependent variable (OCQ) and other variables (including CSR-1, CSR-2, CSR-3, ICSR, Age and Tenure) are positive and significant at the 0.01 alpha level. The results indicate that the correlations coefficient between dependent and independent variables of CSR-1, CSR-2, and CSR-3 are .325, .622, and .350, respectively. Among these coefficient, the highest positive correlation has found between organizational commitment and CSR-2, 'CSR to employees'. Moreover, to note that the data does not indicate a multicollinearity problem as well.

Table 28: Descriptive Statistics and Correlation Matrix

Variables		n	M	SD	1	2	3	4	5	6	7	8	9
Dependent Variable	**1** OCQ	259	0.01	.995									
Independent Variables	**2** CSR-1	241	-0.021	.983	.325**								
	3 CSR-2	241	0.0037	.990	.622**	.015							
	4 CSR-3	241	0.057	.976	.350**	.008	.005						
	5 CSR-4	241	0.021	.974	.035	-.056	.016	-.043					
Moderator Variable	**6** ICSR	266	0.0072	.993	.217**	.175**	.085	.025	.000				
Control Variables	**7** Age	269	31.23	6.99	.189**	.155*	.010	.122	.089	-.020			
	8 Gender	267	1.48	.50	-.077	.095	-.147*	-.093	-.024	.175**	-.188**		
	9 Tenure	268	2.13	1.21	.174**	.106	-.019	.159*	.136*	.011	.704**	-.104	
	10 Organizational Size	267	3.22	.98	-.093	.244**	-.211**	-.201**	.085	.105	.069	.130*	.090

* Correlation is significant at the 0.05 level (2-tailed).
** Correlation is significant at the 0.01 level (2-tailed).

To test the relationships in the proposed hypotheses, a hierarchical regression analysis was conducted in the study. Table 29 presents the results for Hypothesis 1 predicted that the employee perception of "CSR to social and non-social stakeholders" would be positively related to their organizational commitment. The moderator effect predicted in Hypothesis 2 was tested by calculating interaction terms between "importance of corporate social

responsibility" and "CSR to social and non-social stakeholders". A three-stage hierarchical regression was then applied to the data set. Both changes in the adjusted R^2 and the level of significance in the regression equations were used to determine the existing and the strength of the relationship in the hypothesized model.

As seen from the Table 29, in the first step, the control variables were entered into prediction model. The adjusted R^2 value shows that age, gender, tenure and organizational size, together, explained the 5.8 percent of the total variance in organizational commitment. As expected that it has relatively a low level of explanatory power. In this first step, tenure and organizational size emerged as the only significant factors, while the other two factors were found statistically insignificant as well.

Table 29: The Results of Hierarchical Regression Analysis for Hypothesis 1 and 2
Dependent Variable: Organizational Commitment

Model	Variable	Adjusted R^2	R^2 Change	F Change	Unstandardized Coefficients B	Standardized Coefficients Beta	t
1	**Step 1**	.058	.074**	4.527**			
	Age				0.009	.065	.683
	Gender				-0.027	-.014	-.213
	Tenure				.155	.197	2.123*
	Org. Size				-.131	-.137	-2.095*
2	**Step 2**	.200	.147**	21.075**			
	Age				-0.0026	-.019	-.217
	Gender				-.158	-.082	-1.313
	Tenure				.178	.227	2.641**
	Org. Size				-.221	-.231	-3.730**
	ICSR				.146	.149	2.438*
	CSR-1				.341	.350	5.559**
3	**Step 3**	.221	.024**	7.129**			
	Age				-0.00007	-.001	-.006
	Gender				-.151	-.078	-1.268
	Tenure				.160	.204	2.396*
	Org. Size				-.221	-.231	-3.773**
	ICSR				.149	.151	2.507*
	CSR-1				.320	.328	5.232**
	ICSRxCSR1				.150	.158	2.670**

* Significant at the 0.05 level
** Significant at the 0.01 level

The standardized Beta coefficient of tenure is .197 and it indicates a positive relations with organizational commitment. Therefore, it can be interpreted like that when the tenure of an employee in his/her current organization increases, the organizational commitment increases as well. However, a contradictory position is true for the control variable of

organizational size. It is interesting that the organizational commitment is negatively affected by increasing size of the organization.

In the second step, the moderator variable, ICSR and independent variable CSR-1 were entered into the model. As it can be seen from table, the adjusted R^2 explained the 20 percent of the variance of the organizational commitment and the R^2 change is 14.7 percent. The moderator factor ($\beta=.149$) was significant at the 0.05 level. More importantly, the employee perception of CSR-1 ($\beta=.350$) was significant at the 0.01 level and provided support to the Hypothesis 1. To detemine the interaction effect of ICSR and CSR-1, the joint effects of their scores were entered (ICSR x CSR-1) in the third step. The interaction variable was significant at the 0.01 and provides support to the Hypothesis 2. However, the slight difference in R^2 between the second and third steps indicates that the interaction variable only explain a small percentage of the variation in organizational commitment.

The same hierarchical regression procedure was undertaken for the Hypothesis 3 and Hypothesis 4 and Table 30 presents the results. In the second step, ICSR and independent variable CSR-2 were entered into the model.

Table 30: The Results of Hierarchical Regression Analysis for Hypothesis 3 and 4
Dependent Variable: Organizational Commitment

Model	Variable	Adjusted R^2	R^2 Change	F Change	Unstandardized Coefficients B	Standardized Coefficients Beta	t
1	**Step 1**	.058	.074**	4.527**			
	Age				0.009	.065	.683
	Gender				-0.027	-.014	-.213
	Tenure				.155	.197	2.123*
	Org. Size				-.131	-.137	-2.095*
2	**Step 2**	.451	.391**	81.871**			
	Age				0.0069	.050	.688
	Gender				0.0653	.034	.650
	Tenure				.165	.210	2.959**
	Org. Size				-0.0156	-.016	-.320
	ICSR				.111	.113	2.232*
	CSR-2				.599	.619	12.139**
3	**Step 3**	.448	.000	.009			
	Age				0.703	.050	.692
	Gender				0.065	.034	.645
	Tenure				.164	.209	2.935**
	Org. Size				-0.0162	-.017	-.329
	ICSR				.112	.114	2.201*
	CSR-2				.599	.619	11.955**
	ICSRxCSR2				0.00462	.005	.097

* Significant at the 0.05 level
** Significant at the 0.01 level

As it can be seen the adjusted R^2 explained the 45.1 percent of the variance of the organizational commitment and the R^2 change is 39.1 percent. It is relatively a high level of R^2 and indicates that the explanatory power of the second model. The moderator factor (β=.113) was significant at the 0.05 level. The employee perception of CSR-2 (β=.619) was significant at the 0.01 level and provided support to the Hypothesis 3. In the third step, the interaction variable of ICSR and CSR-2 was entered into the model. This variable was statistically insignificant and Hypothesis 4 is not confirmed by the analysis.

In order to test Hypothesis 5 and Hypothesis 6, the hierarchical regression analysis was performed in the three steps as seen in Table 31. In the second step, ICSR and CSR-3 were entered into the model. The adjusted R^2 explained the 17.3 percent of the variance of the organizational commitment and the R^2 change is 12 percent. Both the ICSR (β=.187) and CSR-3 (β=.295) were significant at the 0.01. Therefore, the Hypothesis 3 was supported by the analysis. However, in the third step, the interaction variable of ICSR and CSR-3 was entered into the model. This variable was statistically insignificant and Hypothesis 4 is not confirmed by the analysis.

Table 31: The Results of Hierarchical Regression Analysis for Hypothesis 5 and 6
Dependent Variable: Organizational Commitment

Model	Variable	Adjusted R^2	R^2 Change	F Change	Unstandardized Coefficients B	Standardized Coefficients Beta	t
1	**Step 1**	.058	.074**	4.527**			
	Age				0.009	.065	.683
	Gender				-0.027	-.014	-.213
	Tenure				.155	.197	2.123*
	Org. Size				-.131	-.137	-2.095*
2	**Step 2**	.173	.120**	16.671**			
	Age				0.00547	.039	.441
	Gender				-0.0836	-.043	-.683
	Tenure				.128	.163	1.857
	Org. Size				-0.852	-.089	-1.424
	ICSR				.184	.187	3.043**
	CSR-3				.293	.295	4.740**
3	**Step 3**	.174	.005	1.363			
	Age				0.00389	.028	.312
	Gender				-0.0794	-.041	-.650
	Tenure				.135	.171	1.951
	Org. Size				-0.088	-.092	-1.471
	ICSR				.179	.183	2.964**
	CSR-3				.292	.294	4.731**
	ICSRxCSR3				-0.0654	-.071	-1.167

* Significant at the 0.05 level
** Significant at the 0.01 level

The result of hierarchical regression analysis for Hypothesis 7 and 8 can be seen in the following table. In the second step, ICSR and CSR-4 were entered into the model. Although ICSR (β=.203) was significant at the 0.01 level, CSR-3 was statistically insignificant. Therefore, Hypothesis 7 was not supported by the analysis. In the third step, the interaction variable was entered and it was not statistically significant again. The last hypothesis was not also supported by the analysis.

Table 32: The Results of Hierarchical Regression Analysis for Hypothesis 7 and 8
Dependent Variable: Organizational Commitment

Model	Variable	Adjusted R^2	R^2 Change	F Change	Unstandardized Coefficients B	Standardized Coefficients Beta	t
1	**Step 1**	.058	.074**	4.527**			
	Age				0.009	.065	.683
	Gender				-0.027	-.014	-.213
	Tenure				.155	.197	2.123*
	Org. Size				-.131	-.137	-2.095*
2	**Step 2**	.090	.040	5.014			
	Age				6.894E-03	.049	.530
	Gender				-.104	-.054	-.813
	Tenure				.159	.202	2.206*
	Org. Size				-.146	-.153	-2.369*
	ICSR				.200	.203	3.154**
	CSR-4				2.524E-02	.024	.378
3	**Step 3**	.088	.002	.416			
	Age				7.071E-03	.051	.542
	Gender				-.101	-.052	-.784
	Tenure				.158	.201	2.191*
	Org. Size				-.147	-.154	-2.369*
	ICSR				.186	.189	2.768**
	CSR-4				3.087E-02	.029	.458
	ICSRxCSR4				4.808E-02	.043	.645

* Significant at the 0.05 level
** Significant at the 0.01 level

The results presented above seem to indicate somewhat interesting results. Based on the hypotheses testing, the results are summarised in the following;

- As supporting the Hypothesis 1, it can be stated that employee perception of "CSR to social and non-social stakeholders" (CSR-1) is positively related to their organizational commitment.
- As supporting the Hypothesis 2, it can be stated that the strength of the relationship between employee perception of "CSR to social and non-social stakeholders" (CSR-1) and organizational commitment increases as the employee's beliefs supporting the importance of CSR increases.

- As supporting the Hypothesis 3, it can be stated that employee perception of "CSR to employees" (CSR-2) is positively related to their organizational commitment.
- As supporting the Hypothesis 5, it can be stated that employee perception of "CSR to customers" (CSR-3) is positively related to their organizational commitment.

However, the Hypothesis 4, 6, 7, and 8 were not supported based on the hypotheses testing process.

CONCLUSION

As being one of the most essential and popular subjects of literature, the concept of CSR has been a source of continuous discussion among both society and scholars. In the inner level, the ongoing debate is mostly related with the conceptual and theoretical, and the up to now, a commonly accepted definition of the concept has not developed in the literature. Moreover, after the arising of other interrelated concepts including corporate social responsibility (CSR), corporate social responsiveness (CSR_2), corporate social performance (CSP), corporate social orientation (CSO), and corporate citizenship (CC), it has been very difficult to define and distinguish CSR in the literature. However, in the current study it was tried to define CSR based on the literature as corporate behaviours which are affecting stakeholders positively and going beyond its monetary goals. In order to indicate all of the other interrelated concepts in the literature as well, a general title of 'corporate social activities' was used as well. CSR is also a common working field of many scholars from many different perspectives. It is a fact that these wide range of perspectives have proliferated the field in terms of developing theories and approaches. On the other side, as Carroll stated that the field 'loose boundaries' through these different perspectives.

In the outer level of the debate, the existence and impacts of CSR have been discussed by the scholars as well. Although some of the scholars strongly opposed the existence of any responsibility of organizations to their stakeholder, except making profit as an economic responsibility. However, most of the scholars stated their positive point of views about CSR. Besides the explanations in the theoretical level, the most important argument of the advocates of CSR is the increasing numbers of empirical studies indicate the positive impact of CSR on the organizations. Although some of the studies present somewhat inconsistent results, the most of them also indicate that CSR has a positive impact on organizations' overall and financial performance, reputation, competitiveness and sustainability, customer responses and preferences, potential job seekers, and employees working in the organization. As it is known that the current study mainly aims to investigate the impact of CSR on this last group, employees.

In the literature, some of the studies analyse the impact of corporate social activities on employees. Generally, the impact of CSR on the prospective employees has been analysed and it was proposed that corporate social activities creates a positive reputation and increase the attractiveness of the organization as an employer. Moreover, in last years, the scholars started to focus on the impact of corporate social activities on employees as well. The results of these studies signals that corporate social activities have reduced employee counterproductive behaviours and positively affected employees' perceptions of image, attitudes, and intended behaviours. In the literature, some scholars stated that corporate social activities have a positive impact on the organizational commitment as an important work attitude. Based on the propositions of previous studies, social identity theory (SIT) provides a possible explanation to investigate this suggested link, especially with affective commitment.

According to SIT, the self-definition of an individual is mainly formed in terms of the different demographics and memberships. In order to explain this proposition more elaborately, SIT literature stated some factors for that are likely to be associated with identification: the distinctiveness of the group's values and practices in relation to those of comparable groups, the prestige of the group, in competition with, or at least aware of other groups. Among these four subsets, especially the prestige of the group is important to understand the suggested link between CSR and organizational commitment. Because, SIT proposed that if the employees perceive their organization as a socially responsible member of the society, it may affect their self concept and their organizational commitment.

In order to analyse this proposed relationship, a survey was conducted during April, 2006. The survey is conducted to a sample of 269 business professionals, working in the different organizations in Turkey. In order to measure organizational commitment and importance of CSR, two standard scales exist in the literature were used in the study. However, in order to conceptualise CSR, in terms of different stakeholder, a new scale was developed through a systematic scale development process. This process was one of the main parts of the study. In order to create a valid and reliable scale, every step of process was carefully

designed and a strict factor analysis procedure was implemented. In the study, based on the stakeholder management theory, Wheeler and Sillanpaa's (1997) four-dimensional conceptualisation of stakeholders (primary social stakeholders, secondary social stakeholders, primary non-social stakeholders, secondary non-social stakeholders) provided a useful means of categorization of the CSR to stakeholders. This typology was used to provide and define a wide range of stakeholders at the same time. The results of factor analysis, four dimensions of CSR were extracted including CSR to social and non-social stakeholders (denoted as CSR-1 – including CSR to society, natural environment, next generations, and non-governmental organizations), CSR to employees (denoted as CSR-2 – including CSR to employees), CSR to customers (denoted as CSR-3 – including CSR to customers) and CSR to government (denoted as CSR-4 – including CSR to government).

The split-sample validation analysis confirmed the validity of the CSR scale. However, the scale should be used in the further analyses in order to ensure this result. The reliability of the scale was analysed through inter-item correlations and Cronbach's alpha procedure. The Cronbach's alpha of the CSR scale is much higher than this suggested alpha value as .9013. The Cronbach's alpha of the OCQ and ICSR are again in the level of the recommended alpha level as .9177 and .8159, respectively. Therefore all of the scales used in the questionnaire are reliable in terms of Cronbach's alpha levels.

Based on the theoretical background of SIT, eight different hypotheses were tested through a hierarchical regression analysis. The results of the current study are consistent with the proposal that the CSR has an positive impact on the organizational commitment. When interpreting the results collectively, some important clues can be also derived from the study. First of all, only three factors ("CSR to social and non-social stakeholders" (CSR-1), "CSR to employees" (CSR-2), and "CSR to customers" (CSR-3)) of CSR Scale were significant predictors of organizational commitment. It is very important that the employees' organizational commitment is affected by their organizations socially responsible activities to the social and non-social stakeholders, including society, natural environment, next generations, and non-governmental organizations. Therefore, it can be

stated that CSR to these stakeholder can be a predictor on change of the organizational commitment level of employees.

Among these three statistically significant relations, "CSR to employees" (CSR-2) has a highest level of beta coefficient; therefore it has the most significant predictor among these proposed factors. In fact, such a high relations was expected at the beginning of the study. Because the main concern of individuals in their life is to meet their needs and wants. As stated in the literature review part, Maslow analysed the needs within a hierarchical framework and in the literature, CSR has also analysed in this context as well. When considering the statement of this subscale, it can be noticed that they are related with the higher level needs in the Maslow's framework like career, training and development opportunities provided by the organization, to join the decision making process in the organization, organizational justice etc. Daft (2003:550) stated that these mentioned needs in the organization can be placed under the high-order needs of esteem needs and self-actualization. As it can be interpreted from this result of the survey, the fulfilment of these high-order needs are strongly affecting the organizational commitment of the employees. Again the CSR to customers are considered as a factor that affects the level of the organizational commitment.

Based on the hypotheses testing, it can be also stated that "CSR to government" (CSR-4) is not a significant factor for organizational commitment. It means that the socially responsible activities of the organizations to the government (like paying the tax regularly and timely basis or obeying the legal framework of the government exactly) have not any effect on the organizational commitment. One possible reason is that the employees are not interested in the CSR to government at all. However, another possible underlying reason of this result can be associated with defining CSR as a corporate behaviour which is going beyond the legality or not. The employees may believe that such corporate actions should be already done by the firm and they are not going beyond the legality framework of the government. As it can be remembered that the legality dimension is also presented as an important part of the concept when defining CSR in the current study. However, the main concern in defining CSR is to reflect the general idea of the literature and provide a comprehensively definition simultaneously. Therefore the legality dimension is not added

to the definition and the results of exploratory survey also confirmed the decision in the same way. However, the main survey reveals that the perception of CSR to government can be another important debate and maybe this legality dimension should be added to the analysis.

As a conclusion it can be stated that employees would like to work in socially responsible organizations and their organizational commitment positively affected by these factors. The theoretical reason of this link is mainly explained by the SIT which proposes that individuals tend to describe their self description in a social context and classify themselves and others into different social categories, such as their demographic characteristics and different memberships. As one of the most important membership in their lives, the organizational membership is surely affecting their self concept. Based on the proposed model of SIT, the prestige of the organization affects self-esteem directly. As stated previously, according to SIT, the perception of the organization as a socially responsible member of the society may affect the self concept and the organizational commitment of the study. The results of the current study are consistent with the proposed model of SIT as well. Therefore, the organizations can draw a conclusion in terms of the impact of their CSR on their reputation and employees' organizational commitment. However, there should be further studies that investigate the similar structure between CSR and organizational commitment in the future as well. Moreover, as one of the main contribution of the study, the developed scale provides a valid and reliable scale to measure CSR or organizations. The further studies will also confirm the validation and reliability of the proposed model.

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APPENDICES

APPENDIX-1

CSR SCALE USED IN THE PILOT SURVEY

emp	CSR to Employees
emp.a	Şirketimiz, çalışanlarına yaşam kalitesini artıran sosyal haklar (ulaşım-yemek-spor vs.) sağlıyor.
emp.b	Şirketimiz, çalışanlarına hayatlarını sürdürmek için yeterli bir net ücret vermektedir.
emp.c	Şirketimiz, çalışanların sağlık, güvenlik ve refahını koruyan uygun düzenlemelere sahiptir.
emp.d	Şirketimiz, eğitim almak isteyen çalışanlarını destekler.
emp.e	Şu anki işimde, yeteneklerimi geliştirmemi sağlayacak yeterince fırsat vardır.
emp.f	Şirketimiz çalışanların yeteneklerini ve kariyerlerini geliştirmelerini teşvik edici politikalara sahiptir.
emp.g	Şirketimiz, çalışanların iş-özel yaşam dengesini kurmalarını sağlayan esnek politikalar uygular.
emp.h	Şirketimiz, çalışanların istek ve ihtiyaçlarına önem veren bir yönetime sahiptir.
emp.ı	Yönetimin çalışanlar hakkında aldığı kararlar genellikle adildir.
emp.j	Şirketimizin tüm çalışanlara eşit fırsatlar sunduğuna inanıyorum.
cus	CSR to Customers
cus.a	Şirketimizin temel prensiplerinden biri, müşterilere kaliteli ürün veya hizmet sunmaktır.
cus.b	Şirketimiz müşterilere ulusal/uluslararası standartlara uygun ürün veya hizmetler sunmaktadır.
cus.c	Ürettiğimiz ürünlerin garanti kapsamı, tüketici için pazardaki en avantajlı seçenektir.
cus.d	Şirketimiz, ürün veya hizmetleri hakkında müşterilere tam ve doğru bilgi sunmaktadır.
cus.e	Şirketimiz, tüketici hakları konusunda yasal düzenlemelerin ötesinde bir duyarlılığa sahiptir.
cus.f	Şirketimiz müşteri memnuniyetine büyük önem verir.
cus.g	Şirketimiz, müşterilerin şikayet ve isteklerine duyarlıdır.
cus.h	Şirketimiz, saygın ve güvenilir bir şirket olarak bilinir.
soc	CSR to Society
soc.a	Şirketimiz topluma yönelik sosyal sorumluluklarına büyük önem verir.
soc.b	Şirketimiz toplumun ihtiyaçları doğrultusunda okul, hastane, park vb gibi çeşitli projelere bağışta bulunmaktadır.
soc.c	Şirketimiz topluma katkı sağlayacak organizasyon ve projelere katkı sağlamaya çalışmaktadır
soc.d	Şirketimiz, işsizlere iş imkanı sağlamak için çaba göstermektedir.
gov	CSR to Government
gov.a	Şirketimiz, her zaman vergilerini zamanında ve eksiksiz öder.
gov.b	Şirketimiz, devlete karşı yasal yükümlülüklerini zamanında ve eksiksiz yerine getirmeye önem verir.
gov.c	Şirketimiz, devletin ulaşamadığı alanlarda, ona yardımcı olmaya özen gösterir.
gov.d	Şirketimiz, her konuda yasalara uygun davranır.
com	CSR to Competitors
com.a	Şirketimiz her tür iş ilişkilerinde dürüstlük ilkesine bağlı hareket eder.
com.b	Şirketimiz sorumluluk bilinci taşıyan projelerde rakip şirketlerle birlik ve dayanışma içindedir.
com.c	Şirketimiz, ticari ahlaka uygun bir rekabet anlayışına sahiptir.
com.d	Şirketimiz, her zaman haksız ve ezici rekabetten kaçınmaya özen gösterir.
env	CSR to Natural Environment
env.a	Şirketimizde çevreye olan olumsuz etkileri azaltmak için enerji ve materyal kullanımını azaltan bir program uygulanmaktadır.
env.b	Şirketimiz doğal çevreyi korumaya ve geliştirmeye dönük faaliyetlere aktif olarak katılmaktadır
env.c	Şirketimiz çevre kirliliğini azaltmaya dönük gerekli donanıma sahiptir.
env.d	Şirketimiz çevreye zarar vermeden üretim yapmak için planlı yatırım yapar.
gn	CSR to Next Generation
gn.a	Şirketimiz, gelecek nesilleri de gözeten bir sürdürülebilir büyümeyi hedefler.
gn.b	Şirketimiz gelecek nesillere yönelik sosyal yatırımlar yapmaya çalışır.
gn.c	Şirketimiz gelecek nesillere iş imkanı sağlamak için yeni yatırımlar yapmaya çalışır.
gn.d	Şirketimiz, gelecek nesillere daha iyi bir yaşam sağlamak için araştırma ve geliştirmeye önem verir.
ngo	CSR to NGOs
ngo.a	Şirketimiz hayır kurumlarına yeterli düzeyde maddi katkı sağlamaktadır.
ngo.b	Şirketimizde yöneticilerin ve çalışanların gönüllü çalışmalara/hayır kurumu faaliyetlerine katılması teşvik edilir.
ngo.c	Şirketimiz toplumun sorunlu alanlarında çalışma yapan dernek ve vakıfları, çeşitli yollarla teşvik eder.
ngo.d	Derneklerin doğrudan ve dolaylı olarak şirketimizi ilgilendiren uyarıları mutlaka dikkate alınır.

CSR SCALE USED IN THE MAIN SURVEY

No.2	No.1	Dimensions/Variables	Source
	emp	**CSR to Employees**	
1	emp.d	Şirketimiz, eğitim almak isteyen çalışanlarını destekler.	OS
2	emp.f	Şirketimiz çalışanların yeteneklerini ve kariyerlerini geliştirmelerini teşvik edici politikalara sahiptir.	OS
3	emp.g	Şirketimiz, çalışanların iş-özel yaşam dengesini kurmalarını sağlayan esnek politikalar uygular.	OS
4	emp.h	Şirketimiz, çalışanların istek ve ihtiyaçlarına önem veren bir yönetime sahiptir.	ES
5	emp.i	Yönetimin çalışanlar hakkında aldığı kararlar genellikle adildir.	OS
	cus	**CSR to Customers**	
6	cus.d	Şirketimiz, ürün veya hizmetleri hakkında müşterilere tam ve doğru bilgi sunmaktadır.	OS
7	cus.e	Şirketimiz, tüketici hakları konusunda yasal düzenlemelerin ötesinde bir duyarlılığa sahiptir.	OS
8	cus.f	Şirketimiz müşteri memnuniyetine büyük önem verir.	ES
	soc	**CSR to Society**	
9	soc.a	Şirketimiz topluma yönelik sosyal sorumluluklarına büyük önem verir.	OS
10	soc.c	Şirketimiz topluma katkı sağlayacak organizasyon ve projelere katkı sağlamaya çalışmaktadır.	ES
	gov	**CSR to Government**	
11	gov.a	Şirketimiz, her zaman vergilerini zamanında ve eksiksiz öder.	OS
12	gov.b	Şirketimiz, devlete karşı yasal yükümlülüklerini zamanında ve eksiksiz yerine getirmeye önem verir.	ES
	env	**CSR to Natural Environment**	
13	env.a	Şirketimizde çevreye olan olumsuz etkileri azaltan çeşitli programlar uygulanmaktadır.	OS
14	env.b	Şirketimiz doğal çevreyi korumaya ve geliştirmeye dönük faaliyetlere aktif olarak katılmaktadır.	ES
	gn	**CSR to Next Generation**	
15	gn.a	Şirketimiz, gelecek nesilleri de gözeten bir sürdürülebilir büyümeyi hedefler.	ES
16	gn.b	Şirketimiz gelecek nesillere yönelik sosyal yatırımlar yapmaya çalışır.	ES
	ngo	**CSR to NGOs**	
17	ngo.b	Şirketimizde tüm çalışanların gönüllü çalışmalara ve hayır kurumu faaliyetlerine katılması teşvik edilir.	ES
18	ngo.c	Şirketimiz değişik alanlarda çalışan dernek ve vakıfları, çeşitli yollarla teşvik eder.	ES

QUESTIONNAIRE FORM

KURUMSAL SOSYAL SORUMLULUK
ARAŞTIRMASI

Sayın Katılımcı,

Bu araştırmanın amacı, şirketlerin sosyal sorumlulukları ile çalışanların tutumları arasındaki ilişkiyi incelemektir. Lütfen, sorulan sorulara ilişkin olarak verilen seçenekler arasında durumunuza en uygun olan seçeneği işaretleyiniz ve anketi doldurduktan sonra duygu.turker@yasar.edu.tr veya turkerduy@yahoo.com adresine geri gönderiniz. Sizin görüşleriniz bizim için çok önemlidir. Araştırmamıza gösterdiğiniz ilgi için şimdiden teşekkür ederiz...

Duygu Türker
Dokuz Eylül Üniversitesi

ANKET FORMU

1. Cinsiyet : ☐Bay   ☐Bayan

2. Yaşınız   :

3. Eğitim Durumunuz :

4. Toplam kaç yıllık bir iş tecrübesine sahipsiniz:
    ☐ 2 yıldan az   ☐3-5   ☐6-10   ☐ 11-15   ☐16 yıldan fazla

5. Çalıştığınız şirketteki göreviniz :

6. Kaç yıldır bu şirkette çalışıyorsunuz:
    ☐ 2 yıldan az   ☐3-5   ☐6-10   ☐ 11-15   ☐16 yıldan fazla

7. Şirketinizin faaliyet gösterdiği il:

8. Lütfen şirketinizle ilgili olarak aşağıda verilen 4 ayrı soruyu cevaplayınız:

8.1 Sektörü :	☐Tarım	☐Sanayi	☐Hizmet	
8.2 Türü :	☐Yerli	☐Yabancı	☐Yerli-Yabancı ortaklı	
8.3 Türü :	☐Kamu	☐Özel	☐Kamu-Özel ortaklı	☐ Dernek-Vakıf
8.4 Çalışan sayısı :	☐1-9	☐10-49	☐50-250	☐250'den fazla

9. Lütfen aşağıda verilen ifadeleri okuyarak kendinize en uygun seçeneği işaretleyiniz.
(1-Kesinlikle katılmıyorum / 2=Katılmıyorum / 3=Orta / 4=Katılıyorum / 5-Kesinlikle katılıyorum)

	1	2	3	4	5
Sosyal sorumluluk sahibi olmak, bir şirketin yapabileceği en önemli şeydir.	☐	☐	☐	☐	☐
Şirketlerin, kar elde etmenin ötesinde bir sosyal sorumluluğu vardır.	☐	☐	☐	☐	☐
Sosyal sorumluluk, bir şirketin varlığını sürdürmesinde çok önemlidir.	☐	☐	☐	☐	☐
Bir şirketin sosyal sorumluluğu, uzun-vadede karlılık için çok önemlidir.	☐	☐	☐	☐	☐
Bir şirketin genel başarısı, büyük oranda sosyal sorumluluk sahibi olmasına göre belirlenebilir.	☐	☐	☐	☐	☐

10. Lütfen çalıştığınız şirketle ilgili olarak aşağıda verilen ifadeleri okuyup, kendinize en uygun seçeneği işaretleyiniz.
(1-Kesinlikle katılmıyorum / 2=Katılmıyorum / 3=Orta / 4=Katılıyorum / 5-Kesinlikle katılıyorum)

	1	2	3	4	5
Bu şirketin başarılı olmasında yardımcı olmak için, normalde beklenenin ötesinde, büyük bir çaba göstermeye hazırım.	☐	☐	☐	☐	☐
İşe başladığım zaman göz önüne aldığım diğer şirketler yerine, bu şirkette çalışmayı seçtiğim için son derece memnunum.	☐	☐	☐	☐	☐
Arkadaşlarıma bu şirketin, çalışmak için çok iyi bir örgüt olduğunu söylüyorum.	☐	☐	☐	☐	☐
Bu şirkette çalışmaya devam etmek için hemen hemen her tür görevi kabul ederdim.	☐	☐	☐	☐	☐
Benim değerlerimle, şirketin değerlerinin çok benzer olduğunu düşünüyorum.	☐	☐	☐	☐	☐
Bu şirketin bir parçası olduğumu diğer insanlara söylemekten gurur duyuyorum.	☐	☐	☐	☐	☐
Bu şirket, iş performansı açısından beni çok iyi teşvik ediyor.	☐	☐	☐	☐	☐
Bu şirketin kaderini gerçekten umursuyorum.	☐	☐	☐	☐	☐
Bence, bu şirket çalışılacak bütün şirketler içerisinde en iyi olanıdır.	☐	☐	☐	☐	☐

11. Lütfen çalıştığınız şirketle ilgili olarak aşağıda verilen ifadeleri okuyup, kendinize en uygun seçeneği işaretleyiniz.
(1-Kesinlikle katılmıyorum / 2=Katılmıyorum / 3=Orta / 4=Katılıyorum / 5-Kesinlikle katılıyorum)

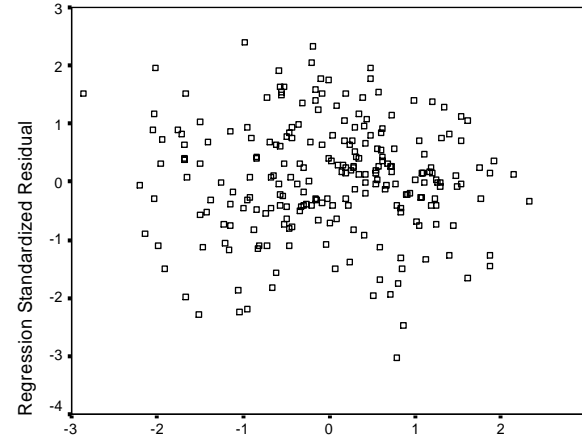|	1	2	3	4	5
Şirketimiz, eğitim almak isteyen çalışanlarını destekler.	☐	☐	☐	☐	☐
Şirketimiz çalışanların yeteneklerini ve kariyerlerini geliştirmelerini teşvik edici politikalara sahiptir.	☐	☐	☐	☐	☐
Şirketimiz, çalışanların iş-özel yaşam dengesini kurmalarını sağlayan esnek politikalar uygular.	☐	☐	☐	☐	☐
Şirketimiz, çalışanların istek ve ihtiyaçlarına önem veren bir yönetime sahiptir.	☐	☐	☐	☐	☐
Yönetimin çalışanlar hakkında aldığı kararlar genellikle adildir.	☐	☐	☐	☐	☐
Şirketimiz, ürün veya hizmetleri hakkında müşterilere tam ve doğru bilgi sunmaktadır.	☐	☐	☐	☐	☐
Şirketimiz, tüketici hakları konusunda yasal düzenlemelerin ötesinde bir duyarlılığa sahiptir.	☐	☐	☐	☐	☐
Şirketimiz müşteri memnuniyetine büyük önem verir.	☐	☐	☐	☐	☐
Şirketimiz topluma yönelik sosyal sorumluluklarına büyük önem verir.	☐	☐	☐	☐	☐
Şirketimiz topluma katkı sağlayacak organizasyon ve projelere katkı sağlamaya çalışmaktadır.	☐	☐	☐	☐	☐
Şirketimiz, her zaman vergilerini zamanında ve eksiksiz öder.	☐	☐	☐	☐	☐
Şirketimiz, devlete karşı yasal yükümlülüklerini zamanında ve eksiksiz yerine getirmeye önem verir.	☐	☐	☐	☐	☐
Şirketimizde çevreye olan olumsuz etkileri azaltan çeşitli programlar uygulanmaktadır.	☐	☐	☐	☐	☐
Şirketimiz doğal çevreyi korumaya ve geliştirmeye dönük faaliyetlere aktif olarak katılmaktadır.	☐	☐	☐	☐	☐
Şirketimiz, gelecek nesilleri de gözeten bir sürdürülebilir büyümeyi hedefler.	☐	☐	☐	☐	☐
Şirketimiz gelecek nesillere yönelik sosyal yatırımlar yapmaya çalışır.	☐	☐	☐	☐	☐
Şirketimizde tüm çalışanların gönüllü çalışmalara ve hayır kurumu faaliyetlerine katılması teşvik edilir.	☐	☐	☐	☐	☐
Şirketimiz değişik alanlarda çalışan dernek ve vakıfları, çeşitli yollarla teşvik eder.	☐	☐	☐	☐	☐

Katkılarınızdan dolayı teşekkür ederiz...

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APPENDIX-5

ASSUMPTION TEST (NORMALITY, LINEARITY AND HOMOSCEDASTICITY)
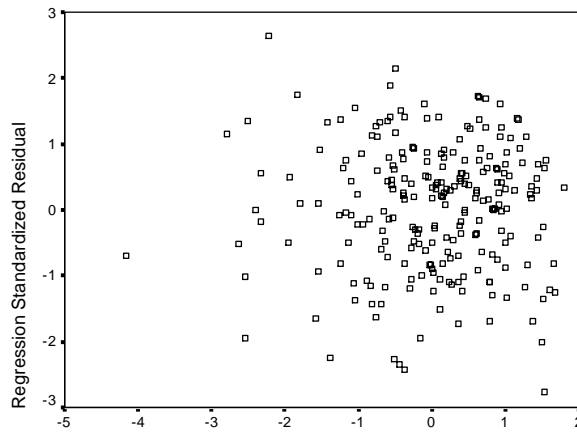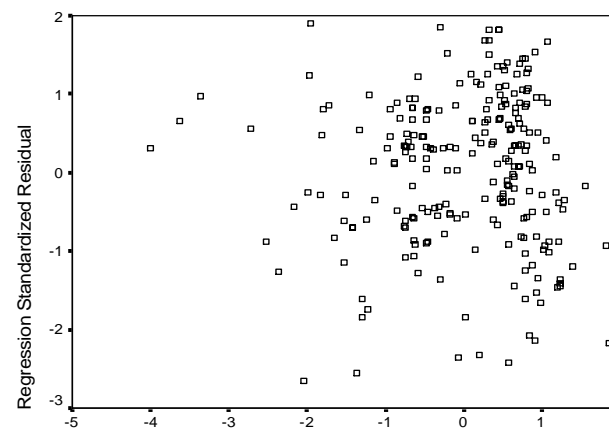Scatterplots / Dependent Variable: Organizational Commitment
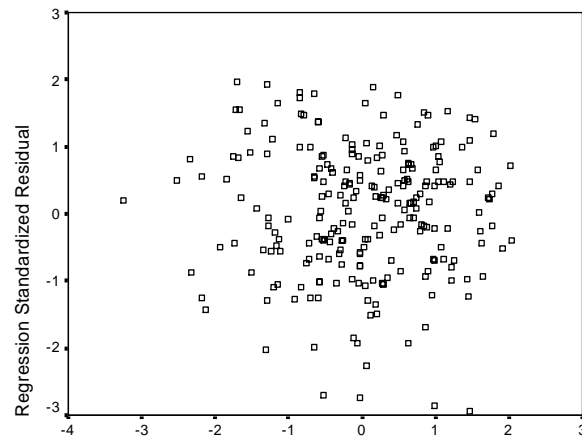
Histograms / Dependent Variable: Organizational Commitment

Regression Standardized Residual
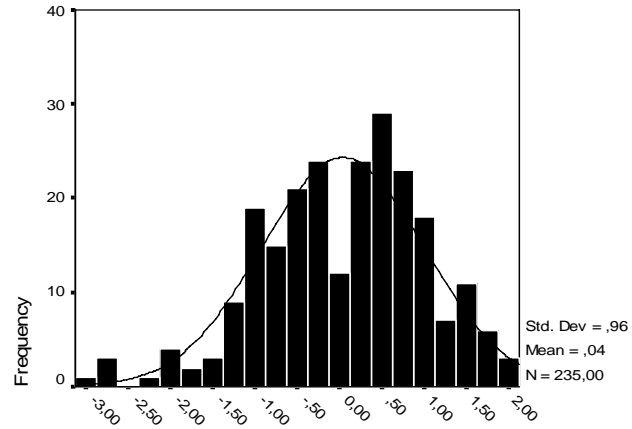
Regression Standardized Residual

Regression Standardized Residual

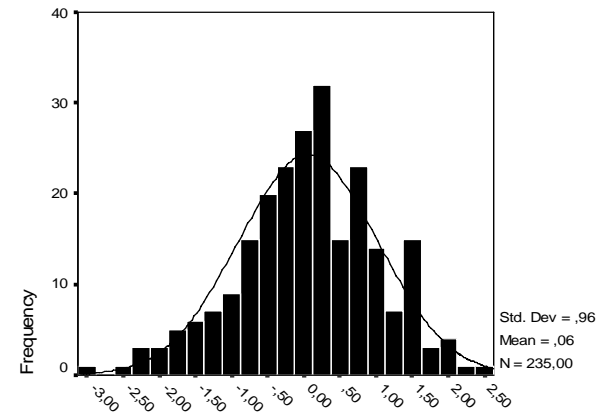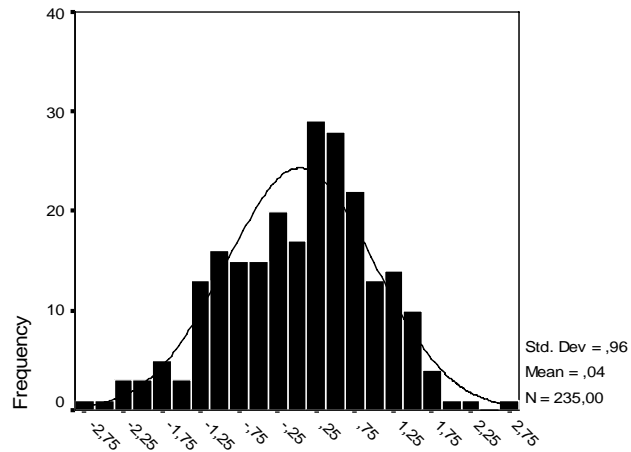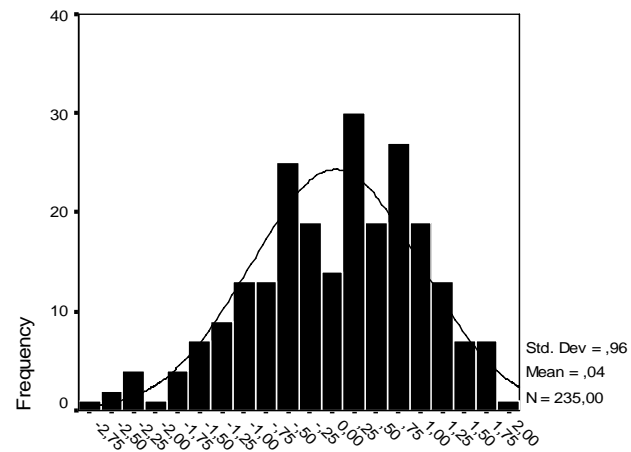Regression Standardized Residual

Normal P-P Plots / Dependent Variable: Organizational Commitment