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HKBM7004

Quantitative Research Methods

Lecturer: Dr. Andrew Chan

**The Impact of Corporate Social Responsibility on Employee
Organizational Commitment: A Cross Cultural Analysis**

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1. Abstract

Corporate social responsibility (CSR) has garnered much attention from the business world as well as the academia. Numerous studies have been conducted from organizational level, of CSR from an instrumental perspective, with key focuses on CSR's impact on marketing and economic performance of firms. Previous studies have attempted to draw correlations between CSR and Corporate Image (CI) or Brand Equity (BE). On a micro level, numerous studies also indicate that CSR has a positive correlation with employee performance and organization commitment (Turker, 2008). In addition, companies which are socially responsible are also shown to have positive effect to their employees in terms of organizational identification. Employees are likely to be more engaged, display stronger organizational citizenship behaviour and cultivate better relations with other team members. (Glavas & Piderit, 2009).

However, previous research has been mainly focused on Western contexts, relatively little empirical research has been done on East Asian contexts or in cross-culture settings. This study will look at organization commitment at a micro CSR level, concerning internal CSR and employee's perception as an individual, with the aim of comparing the strength of the correlations between employee perception of their companies' CSR practices and employee organizational commitment (OC), between two different cultural settings, in China and in the United States.

In this study, we will develop hypothesis that cultural contexts may influence the strength of relationships between CSR and employee commitment.

2. Introduction

Corporate Social Responsibility (CSR) has long been discussed in different perspectives (Social, Economic, Political). As Corporate Social Responsibility is a social construct depending on its context, the challenges faced in its implementations vary from different stakeholder groups and situations. To potentially observe and discuss its influences, organizational performance, both internally (i.e. employee empowerment & engagement) &

externally (i.e. marketing influences, consumers' driving force, customer advocacy), are usually the focus of studies from an instrumental perspective.

While many studies have focused on the strategies and activities associated to CSR in relations to the company's financial performance, more research are shifting the focus towards the overall influence to better long-term stakeholder retention. Karmer and Porter 2011 noted the purpose of CSR is the alignment in the company's interest to generate a sense of shared value, instead of going beyond the company's interest (Porter and Kramer, 2011). The creation of shared value with employee is a crucial facilitator to a better relationship resulting to a greater chance in better individual work performance and thus, organizational performance. Talent retention has also been a key area of focus for firms as the cost of hiring and training a new employee often outweighs retaining a current one. As such, micro-CSR has been increasingly seen a strategic management instrument for human management in organizations. It is therefore paramount for firms and their senior managements to understand the correlations, and the mediating factors, between CSR and organizational commitment, to derive 'best fit' policies relating to CSR implementations.

3. Literature Review

Previous cross-cultural CSR research from Di Maggio and Powell's study in 1983 emphasised on characterizing CSR as a whole through explaining what the differences are and reasons for the difference from the institution's perspective (DiMaggio and Powell, 1983). To holistically compare CSR practices, it requires more in-depth understanding in different citizenship expectations across countries. The aim of this study is to investigate on the impact of cultural contexts on employee's perceptions on CSR and the effects on their organizational commitment, with particular focus on cross-cultural comparison between Eastern Culture (Chinese Confucian culture) and Western culture (the United States). Due to the lack of insights into, and comparisons of, these geographical markets and cultural contexts, assumptions can be made that respondents would respond differently in developing countries versus developed countries, as suggested by Trudel and Cotte (2009).

China is selected to represent the Eastern society in this study as previous research suggests Confucian ethics has been found to be stronger with Chinese managers, striking a greater contrast to Western culture. Despite more recent CSR discussion in China, the country is underexposed with comparative research and academic literature. According to a global consumer survey by Cone/Echo in 2013 regarding the positive impact CSR has on consumer, Chinese respondents have scored the lowest and addressed their expectation from firms when addressing social and environmental issues. Similarly, studies on micro-CSR concerning internal stakeholders in Chinese firms are scarce. As Chinese companies hold a lot of power and obligations in addressing measures towards social responsibility issues, this study aims to provide insights for companies on viewing CSR as a whole for overall improvement.

Through analysing the key themes and gaps within literatures relating to CSR, organizational identification, organizational commitment, practical issues and theories around CSR in different cultural contexts are interrogated. With the support of Cultural Exchange Theory, Cultural Dimension Theory and Social Identity Theory, a theoretical framework is established to provide basis and foundation for analysis and comparisons of the effects of CSR from employees' perspectives on organizational commitment in two different cultural contexts: First, in organizational level Social Exchange Theory will be applied to analyse and investigate the influence of employee CSR perception through their acts of exchange with the firm. Second, Social Identity Theory will be used to explain employees' own identification within the firm through their perception of the acceptable social behaviour in the corporation. Third, Cultural Dimension Theory will be used to investigate the value and behavioural discrepancies of individuals in different societal cultures resulting from distinctive power distance and hierarchical structures in collectivistic and individualistic societies.

3.1 Micro CSR: Internal CSR Practice

Businesses that utilize good internal CSR practices generate long-term value through the understanding of motivating factors in stakeholder's commitment, while not compromising the means to achieve the desired outcome (Argandoña, 2003). As an individual's, value won't be lost when entering an organization, but is re-introduced to organizational views shared by members at work. As a framework, scholars have suggested two levels of employee commitment: affective and normative, which are affected by employee's individual

perception of CSR and employee's perception on the organization (Mory et al, 2015). This could lead to a multifaceted result when evaluating motivations especially in multinational companies where there are many variables come into play. Therefore, the study will be focused on the comparison on the cultural nuances to refine the scope of study.

In business perspective, to generate a positive long-term relationship, it is contingent upon generating a positive cycle of employee commitment. Propositions on CSR from the employee's perspective include generating empowerment through doing a good deed for the society (Pruitina, 2016) has brought to question on its assumption that CSR motivation is generated through valuing individual and society, while this might not be the case in non-western societies. Comparing to Western Societies, in Eastern Societies there are less expectations in social responsibility, due to less clarity with the role of a corporation in society (Wei, 2014). As such, with most of the foundations of CSR studies being based on Western culture and experiences, questions can be raised whether these research findings can be replicated to a different culture, in particular, Eastern cultures, with the same results.

The complete approach in studying CSR strategy and its manifestation as mentioned previously is to address the company's core values, through internalizing CSR commitment for employee and the pursue it as a habit (Lim and Phillips, 2007), which are often an extension of the organizational founders and leaders (Schein, 2010). This brings up the question on whether the same could be said in a different organizational cultural context, i.e. firms with traditional profit orientation, where there is little to no integration of CSR in company culture, as it's not a shared perception of daily practice (Hofstede et al., 2010).

Further to this, Hofstede stated in his Cultural Dimension Theory that it is essential for organizations "to collectively programme a member to categorize one group to another" (Hofstede et al, 2001). As the contexts shifts, on both individual level and organizational level, it is important to understand why the same CSR measures generated successes in some countries yet imperceptible affect in others, in particular in different societal cultural contexts.

3.2 Social Identity Theory and Commitment

The concept of reciprocation between members defines the social exchange perspective, whereas social identity perceives things as self-defined. In the social identity perspective it can be viewed that the dynamic of employee-organization membership as self-definitional to a certain extent. As such, to measure the extent to which individuals define the self in terms of membership organization, we can deduce that the more people identify with an organization, the more an individual is going to act upon the best interest of the organization. Second, the measure of self-identification also differs with different types of employment in concern, i.e. freelancers or internships would have stronger self-identity as opposed to organizational membership, in comparison to full time workers.

In addition, Social Identity Theory also suggests that people can achieve their social identity by associating to a specific social group (Turner and Oakes, 1986). Due to the need to be seen as a valuable member of the firm to gain reputation for themselves, an increase in motivation of commitment at the interest of the organization can be expected at individual level. Influenced by organization's CSR experience, it could assume that employees will increase the level of commitment through the process of establishing their social identity.

3.3 Cultural Dimension Theory

3.3.1 Confucius Society

Involvement through Community

The act of involvement has been seen as an important cultural trait within a society, in an organizational culture it creates a sense of ownership and responsibility which fosters an effective workflow (Denison and Mishra, 1995). When comparing value framework, the trait of involvement is more strongly characterized within a clan type of culture. Clan-culture as shown more significantly in Eastern society, is built upon participation and development and is the most collaborative type of corporate culture model. Employees are considered as the extension of a family, rather than an individual worker. In this case the firm sees employees as co-creator and team member. As such, employees under a clan-culture type of organizational culture are expected to have a higher emotional bond with the organization. The sense of community elicited from the idea of extended family could form one of the strong motivational factors for employee commitment. Though critics of the clan-culture argue that

the model suffers from the lack of diversity in a nurtured environment and employees would be less productive in compared to a competitive environment. However, to actively engage in CSR often involves organizations engage in creating a sense of purpose for the employee and thus strengthens the organization's internal bond (Lowe, 2010). As such, it is seen to be beneficial when managing a bigger corporation, to be motivating employee through a sense of belonging and from building a positive brand image for the company.

One of the characteristics in collectivistic society is that people will outweigh collectivistic benefits over their own values in comparison to people in individualistic societies, as referenced in Cultural Dimension Theory by Hofstede. In the dimension of CSR practices, this indicates that an employee in a collectivistic culture might feel more obligated to value the firm's interest beyond their contract, therefore might experience a higher level of psychological construct. This could potentially strengthen employee loyalty and motivate employee to not switch companies as easily as they value the interest of the firm beyond their own.

High Power Distant and Job Dependence

Another distinct trait regarding to affecting the employee's identification in Confucius culture is that there is a higher power distant within organizations. Business authority in a strict hierarchal organization is rarely being challenged by the employee, either through collective action or the individual (Fuller and Peterson, 1992; Pye and Pye, 2009). From a managerial point of view, this could be beneficial as it is more efficient when dealing with less variables. Hofstede stated in 2001 that "companies in Confucian societies operate in hierarchal social relationship and high-power distance, indicating that there are less normative expectations in order to be responsive to needs of the stakeholders". In Hofstede's analogy he suggests that in comparison to an individualistic society, companies in collectivistic society do not require as much regulations or laws for employee to compromise to the managements. This is also in part due to the idea that the benefit of the organization is seen as the core duty as part of the employment at individual level in Confucius culture.

The aforementioned phenomenon may also cause higher dependencies on their jobs both psychologically and physically for the employees in East Asian countries. As an employee's

sense of identification is subjected by the organization, employee could be expected to be less motivated to switch jobs in comparison to Western Culture. Second, Chinese worker might experience a higher work demand than employees in the U.S.. Chinese workers in high power distant society are also more accepting in working overtime on holidays than low power distance society (Meek, 2004). Arguably this is caused by the tradition of obligation and sense of community as the root cause of action. More recent evidence can be found with the downsizing of operations caused by the recent economic downturns in the global economy, more employees are expected to work unpaid overtime in order to keep their jobs and sustain their income (Lu et al, 2016). In this perspective, economic conditions in developing countries play an increased role in influencing the meanings and purposes of work to employees, and commitment is more likely to be bounded by the sense of obligation and security instead of through personal will.

3.3.2 Individualistic Society

Employee Empowerment and Immaterial Labour

Compared to Confucius culture, Western societies, e.g. the United States, have better developed social and regulatory systems to ensure firms act responsibility towards internal and external stakeholders. The developed regulatory ensures that independent views are highly regarded, with the general cultural norm being to celebrate a person's independence and unique internal attributes (Markus and Kitayama, 1991). The pros of an organization which is based upon valuing an independent perspective would be employee empowerment, as they are more likely to participate and take opportunities when their values align.

CSR generated empowerment can be seen as a tool to motivate a firm's internal CSR implementation, which employees can partake in influencing their working context and process (Butts et al, 2009). As empowerment comes from knowing that you can convert your intentions into actions, companies in individualistic societies could utilize this to motivate cooperation and increase productivity, through allowing more diverse input upon the belief that each individual can apply their own strengths. If employee feel sufficiently empowered, they might be able to actively participate and further support the development of an organization. Further to this, employee's perception of the firm would also change the level of their commitment.

While there exist benefits from valuing the independent view and employee empowerment for the firms, such as utilizing immaterial labour through word of mouth for promoting the company, strong identification does not necessarily always lead to a positive outcome. For instance, having a strong and distinct sense of identification might prolong or even jeopardize organizational change when the members resist to change its identity as suggested by Liu and McClure (2001). Second, employees in individualistic societies has a higher tenancy to express their complaint than in collectivistic societies when dissatisfied with the company's measures, service and products. On the contrary basing on the aforementioned assumptions East Asian employee has a tenancy to be more tolerant than Western employee, and therefore in theory will provide less obstacles to organizational change at the times when change is needed.

Employee Empowerment through Co-creation

Within the dimension of CSR, practice and values are expected to reinforce each other, where practice of CSR is more important in execution. Kipkebut (2010) has further supported this idea on accounting employee perception and their shift in result. The idea is linked with McElroy 2001's suggestion on the importance in co-creation, that in order to send the message that they are trusted and valued, it requires involving employee through the decision-making process. Compared to collectivist society which commitment is lead through harmony, individualistic society is lead through individual value. As such, the output, in this case CSR practice would be more dynamic and versatile. Once the practices became a norm or a habit, it will shape values through shared behaviour. In this case in order to establish values through CSR, it requires reinforcement in the CSR strategy and practice. Herby one can say for employee to establish their social status using the groundwork of Social Identity Theory as discussed previously, takes more than an attractive organizational image. It requires congruences between each employee's ideal and organization's mission to foster an association towards an organization (Gond et al, 2010).

Though in an individualistic society, firms are more likely to generate more diversity in co-creation. Western employees are less likely to respond to a CSR practice if it doesn't align with their personal values. More effort is needed for companies to convince and match

employees' values that their policies are continuously ethical, socially and environmentally aware, as compared to companies in Confucius culture. But, when given the correct measures, Western employees will be more committed towards the company's core value because it is a choice that they agree on. In collectivistic Confucian culture however, the hypothesis is that there is a greater impact with CSR bounded by the feeling of reciprocity and the need of harmony within an organization. The motivation of commitment may not be driven by their individual values and perception on CSR's outcome towards the organization/society but instead by the social values of reciprocity and harmony, which will be discussed in details in the following sub-chapters.

3.4 Social Exchange Theory

Social Exchange theory regarding to internal organizational relationship is based on the assumption that relationship between employees and employer is built upon trading loyalty and effort using benefit such as recognition, pay and support, which could be obtained through employee's evaluation on the quality of their exchange with organizational representatives (i.e. supervisors). The better perceived quality of exchange in the relationship, the more input for the individual to maintain the relationship. To support this argument outlined from analysing social exchange, it indicated the act of support from an organization is used as a commodity of exchange to engender motivation from employee. (Eisenberger et al., 1997).

3.4.1 Collectivistic Society: Reciprocation

Drawing example from Confucius society, repayment is a core value in Chinese culture, with behavioural evidence such as the acts of greetings, favours and gifts (Bond, 1989; Chinese Culture Connection, 1987, as cited in Wei et al., 2014). People in Confucian society mutually benefits through paying back the received benefit and would detest and not trust when others are dishonest. The resulting assumption is employees in an Eastern society would be more inclined to respond towards the good-will CSR practices of the firm than employees in Western society. On the other hand, the same goes with retaining customers, in this case reciprocity comes with benefits towards customer which may drive customer loyalty. The more customers the company gains, the more it is required for current employee to maintain proactive and committed.

Based on this reciprocity principle applied externally business to business, it could be deduced that employees within Confucian society working for an organization which would pay more attention in training to provide a more personable working condition would be more likely to show higher organizational commitment. Though the relationship between CSR and employee commitment is quite similar between China and in the United States, to an extent which the results can be generalised to another social context (Lo et al 2008), it could be assumed that based on collectivistic culture, East Asian would score higher in normative commitment.

3.4.2 Collectivistic Society: "Guan-xi"

In addition to reciprocity found in Confucian Society, Social Exchange theory can provide a different perspective to interpretate the concept of relations (guan-xi). Motivated by the need to be in a group and in harmony, people in Confucian Society maintain relationship through good representation, which is crucial for public relations. Although the same applies to Western companies where companies require networking, relations (guan-xi) are viewed as more than just a token of gesture but a crucial element in maintaining personal, social and business relationships. Such relations in Confucius culture once established is not easily broken. This type of relationship benefits the parties involved in the long run, instead of it being a single tie, which is consistent with the idea of reciprocity discussed previously. Linking back to Social Identity theory, status and positive relations could be gained in relation to the activities that the social group engages in, and in this case CSR practices. The same can be applied to employees who want to acquire social status through engaging with CSR, it could in turn potentially enhance the corporate's reputation and their own reputation, as engagement in return has benefits for the employee in exchange with status.

3.4.3 Individualistic Society: Sense of Benevolence

In Individualistic society corresponding to Social Exchange Theory, it values the authenticity of the organization CSR and the meaningfulness of the job. Which creates a sense of benevolence relating with their job. The exchange when referring to individual values would be more based on the feeling of doing a good deed that the job offers, rather than just for the narrow engagement towards a job or organization. An example would be e.g., betterment of

the humankind. Similar to the motivations from collectivistic society, employees prefer to associate with socially responsible organization according to different motivations. They reciprocate positive attitudes and behaviours by great job satisfaction, thereby potentially leading to more engagement with job and organization. In exchange with commitment, employees can take pride in calling themselves members and with strong identification with the firm. The sense of benevolence could therefore form a strong emotional bond and affective commitment, where the individual's perception is influenced by a psychological contract in exchange with sense of pride associated with the firm's value.

4. Hypothesis

Basing on the above literature review, this study aims to provide insights as to the strength of influence of CSR to employee organizational commitment in different societal cultural contexts. With cross cultural evaluation and comparison, it helps to provide a framework to put forward suitable CSR approaches to maximize employee's organizational commitment for organizations. Though it is beyond the scope of the study, it provides a foundation to further investigate on the subject when there are more variables in more complex scenarios i.e., Chinese employees working at a different country and exposed to multinational workers or local and expat employees in foreign multinational companies in China. This matching between CSR strategy and CSR value for corporations operating at different cultural and socioeconomic contexts is critical for the success for an overseas venture, or multinational companies, as previous propositioning that CSR's contributes to business performance by fitting stakeholders' expectations and demands of the stakeholder's society.

In relations to the business outcomes it seeks to measure, this study intends to demonstrate how 'one model doesn't fit all': how it may bring different results in order to match CSR needs and CSR practices. As the study intends to analyse employee's commitment in organisation, the analysis is transferable in a national context to build a more well-rounded CSR strategy.

As discussed in the previous sections, in Western contexts where CSR has generally been accepted as norms, there are comparatively more well-developed regulations and systemic

instruments to ensure firms act responsibly. In East Asian countries, in which the roles that corporation plays in societies are less defined, societies and organizations operate in distinct hierarchical social relationships and power distance. According to Hofstede these type of hierarchical social relations points to lower normative expectations for business in high power distance cultures (Hofstede, 2001). It is implicated that East Asian people have thus greater tolerance for unfair treatments. Based on the theory of reciprocity, we can assume that employees in East Asian countries are more likely to show higher organizational commitment if the organizations they work for provide better working conditions and attend more to their training, integration and developmental needs. In this perspective, the employee perception of Corporate Social Responsibility practices, and the business outcome of employee organizational commitment (OC), in Western context (the United States) and East Asian context (China), will be measured and then compared. A stronger correlation between CSR practices and organizational commitment in the East Asian context is expected.

A second consideration is that while CSR is proposed to have a positive effect on employee organizational commitment, value discrepancies towards ethics may affect the strength of the relationships between CSR and employee organizational commitment in different cultural contexts. To measure the individual values and the role of ethics and social responsibility of employee in Eastern cultural context, the Perceived role of ethics and social responsibility (PRESOR), developed by Singhapakdi et al., (1996) was adapted and measured in the study. In this perspective, in East Asian contexts where social value of reciprocity and the need for harmony are purposed to override individual values, it was expected the strength of relationship between PRESOR and organization commitment (OC) is lower than that between perceptions of CSR practices and organization commitment (OC), whilst the strength of relationship between PRESOR and organization commitment (OC) is expected to be lower in East Asian contexts compared to that in Western contexts.

H₁: There is positive correlation between CSR practice and employee organization commitment (OC) in East Asian context.

H₂: There is no significant difference of the strength of relationship between CSR practice and employee organization commitment (OC) between East Asian context and Western context.

H₃: In East Asian context the strength of relationship between CSR practice and employee organization commitment (OC) is greater than in Western context.

H₄: In East Asian context the strength of relationship between individual attitudes and values in relations to ethics and corporate social responsibility and employee organization commitment (OC) is lower than the strength of relationship between CSR practice and employee organization commitment (OC).

H₅: In East Asian context the strength of relationship between individual attitudes and values in relation to ethics and corporate social responsibility and employee organization commitment (OC) is lower than that in Western context.

5. Design and Methodology

In this study, the quantitative research method will be used to identify factors, or the best predictors, as Creswell described (2003), that influence an outcome, in this case, CSR practice and its influence on business outcome of employee organizational commitment. The quantitative method is considered as the best approach to determine the correlations between CSR and organizational commitment.

5.1 Data Collection

A non-probabilistic convenience sampling method is used to recruit participants, due to the limited timeframe for this pilot test study. The sample of this study comprises of 30 current DBA students with professional experiences in various industries and professional associates of the researcher and the associates' referrals in Hong Kong, which represents the China sample group. In addition, 19 respondents from New York City, the United States, is also recruited by referrals from the researcher's professional network, which represent the U.S. sample group. The sample represents various industries, companies, work experience with relevant knowledge or involvements in CSR in various capacities.

An online survey questionnaire, with a short introduction of the research and assurance of confidentiality, was created by the researcher to collect data. No personal identifiable data

was collected to ensure anonymity. The brief description, participation invitation and the survey questions are presented in Appendix A.

5.2 Measures

Three research instruments, Corporate Social Responsibility practices, employee commitment, and “perceived role of ethics and social responsibility” (PRESOR) are used for measurement in the research. Scaled items are adopted from previous literatures and studies in the area, which are as follows:

Corporate Social Responsibility Practices

To measure corporate social responsibility, CSR practices items from Maignan et al. (1999), as well as, Aupperle et al. (1985), were adapted.

Business Outcome: Employee Organization Commitment

To examine employee commitment as a business outcome, a 6-item scale was used to measure organizational-level employee commitment, adapted from Mayer & Allen (1997) and Mowday et al. (1979).

“Perceived Role of Ethics and Social Responsibility” (PRESOR)

To look at attitudes and values on an individual level on perceived role of ethics and social responsibility, a 9-item scale was adapted from Singhapakdi et al. (1996)

Questions were selected from previous studies by the researcher to better fit the current study. This study intends to measure the following constructs in the research model: CSR practice (CSR), organizational commitment (COMM) and personal values on ethics (PRESOR). All items were measured on a 5-point Likert scale, with 1 ‘strongly disagree’ to 5 ‘strongly agree’. The Likert-type point scale was devised to measure the strength/intensity of attitude in a linear continuum. It is determined to be appropriate for this study.

Demographic data was also collected and measured on a nominal scale. Demographic information such as age, gender, ethnicity, current geographic location, years of work experience, job description, and company ownership (i.e. private company or public sector) were requested to be provided by the participants. The demographic and instrument questions utilized in this study are listed in Appendix B.

5.3 Validity

In this study, the measurement items were generated from reviews of previous literature. Questionnaire items adopted from previous studies were then validated by professionals with HR experiences in both Hong Kong and New York, as well as an academic, to ensure of the validity of the contents. Items were screened for ‘double negatives’ and to ensure they are relevant to the intended scope of measurements and are easy to comprehend.

5.4 Data Analysis

To determine the strength of correlations between employee perceptions of CSR practices and employee organizational commitment, survey data were collected, grouped and analyzed. Data from the sample groups of China and the United States are then compared. After verifying for missing data, grouping and coding, SPSS was used to analyze the data for final analysis.

6. Results

6.1 Descriptive Statistics

The participants in this study were 30 professional in Hong Kong, China and 19 professional in New York, the United States. Respondents were requested to provide demographic information such as age, gender, ethnicity, geographic location and so forth.

The largest age group in this study was age 35-44, which accounts for 44.9% of the total number of respondents. The second largest age group was 45-54 years of age, which accounts for 28.6% of the total population sampled. Age information is presented in Table 1.

Table 1. Participants' Age

		Age			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19 – 24 years	2	4.1	4.1	4.1
	15 – 34 years	4	8.2	8.2	12.2
	35 – 44 years	22	44.9	44.9	57.1
	45 – 54 years	14	28.6	28.6	85.7
	55 – 64 years	7	14.3	14.3	100.0
	Total	52	100.0	100.0	

The gender distribution is 44.9% male, and 49% female. Gender information is presented in Table 2.

Table 2. Participants' Gender

		Gender			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid		3	6.1	6.1	6.1
	Male	22	44.9	44.9	51
	Female	24	49.0	49.0	100
	Total	49	100.0	100.0	

In terms of ethnicity, 77.6% of respondents are Asian, with the remaining 22.4% Caucasian. The information regarding ethnicity is presented in Table 3.

Table 3. Participants' Ethnicity

		Race			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Asian	38	77.6	77.6	77.6
	Caucasian	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

6.2 Pearson's R Correlation Coefficients

To determine whether there are significant correlations between the constructs, a test of Pearson's R correlation coefficient matrix was conducted. The test was run for the variables of corporate social responsibly practices (CSR), organizational commitment (COMM) and (PRESOR). The Pearson's R Coefficient results for sample group of China and the United States are listed in Table 4 and 5 respectively.

Table 4. Correlations Matrix of China Sample Group

Correlations (China Sample Group)				
		csr	comm	presor
csr	Pearson Correlation	1	.658	.082
	Sig. (2-tailed)		.000	.668
	N	30	29	29
comm	Pearson Correlation	.658	1	.257
	Sig. (2-tailed)	.000		.179
	N	29	29	29
presor	Pearson Correlation	.082	.257	1
	Sig. (2-tailed)	.668	.179	
	N	30	29	30

Table 5. Correlations Matrix of US Sample Group

Correlations (US Sample Group)				
		csr	presor	Comm
csr	Pearson Correlation	1	-.035	.479
	Sig. (2-tailed)		.886	.038
	N	19	19	19
presor	Pearson Correlation	-.035	1	.222
	Sig. (2-tailed)	.886		.928
	N	19	19	19
comm	Pearson Correlation	.479	.022	1
	Sig. (2-tailed)	.038	.928	
	N	19	19	19

For the sample group of China, It was found that the CSR practices (CSR) subscale was positively correlated with organizational commitment (COMM) subscale, with $r(29) = .658$, $p = 0, <0.001$. With p-value less than 0.05, this shows that the correlation is significant.

For the US sample group, it was found that the CSR practices (CSR) subscale has moderate positive association with organizational commitment (COMM) subscale, with $r(18) = .479$, $p = .038, <0.05$. With p-value less than 0.05, this shows that the correlation is significant.

Further analysis of the above correlations will be presented in the following regression analysis section.

6.3 Exploratory Factor Analysis and Reliability Test

Exploratory Factor Analysis was conducted to find out the underlying factorial structure between the measured variables to confirm if any items were to be removed. Table 6 shows the final results of the EFA for the constructs of CSR, COMM and PRESOR.

The CSR construct was originally represented by 8 items. As no item with factor loading less than 40% or with high cross-loading, no items were eliminated. All 8 items had high factor loading between 0.643 to 0.860.

For the COMM construct which was initially represented by 6 items. As no item with factor loading less than 40% or with high cross-loading, no items were eliminated. The 6 items had high factor loading between 0.616 to 0.895.

For the PRESOR construct which was originally represented by 9 items. Items were eliminated with factor loading less than 40% or high cross-loading. As such, PRESOR_8 is eliminated. The final retained items are showed in Table 6. The 7 remaining items had sufficiently high factor loading between 0.530 to 0.674.

Since the data used in this study were collected from scaled responses, reliability test is also conducted on the items. Following EFA, Cronback's alpha coefficients were calculated to test

for reliability. Through the use of Cronback's alpha internal consistency and how closely items are related are examined. Items with alpha values greater than 0.7 are accepted as items measuring the same constructs (George and Mallery, 2002).

A Cronbach's analysis was then conducted on the CSR subscale of the CSR practices and organizational commitment survey. It was found that the subscale's alpha level was .917, which indicates that the subscale has an adequate level of inter-item reliability.

The COMM and PRESOR constructs' reliability analysis resulted in a Cronback's alpha of .896 and .769 respectively. This show that there is a high level of reliability for both the COMM and PRESOR constructs.

Table 6. Factor Loadings and Cronbach's Alpha Analysis

Factor Loadings and Cronbach's Alpha Analysis			
		Factor Loading	Cronbach Alpha
CSR_1	"My organization systematically supports employees who decide to pursue further training and education financially."	0.675	0.917
CSR_2	"My organization systematically adopt procedures and policies to provide healthy and safe working conditions for all employees."	0.860	
CSR_3	"My organization systematically provides development and training programs for employees."	0.771	
CSR_4	"My organization systematically treats all employees, regardless of their racial or ethnic background, equally and respectfully."	0.791	
CSR_5	"My organization systematically provides for equal opportunity in the hiring, training, and promotion of women."	0.643	
CSR_6	"My organization systematically provides initiatives and policies to support employees to maintain work life balance."	0.831	
CSR_7	"My organization systematically provides compensation that properly and fairly reward employee for their work."	0.835	
CSR_8	"My organization systematically voluntarily exceeds legally mandated employee benefits in health care, disability and retirement contributions."	0.733	
COMM_1	"I feel a strong sense of belonging to my organization."	0.616	0.896
COMM_2	"I feel personally attached to my work organization."	0.800	
COMM_3	"I am proud to tell others I work at my organization."	0.741	
COMM_4	"Working at my organization has a great deal of personal meaning to me."	0.895	

COMM_5	"I would be happy to work at my organization until I retire."	0.811	
COMM_6	"I really feel that problems faced by my organization are also my problems."	0.692	
PRESOR_1	"Corporate planning and goal setting sessions should include discussions of ethics and social responsibility."	0.633	
PRESOR_2	"Being ethical and socially responsible is the most important thing a firm can do."	0.646	
PRESOR_3	"The most important concern for a firm is making a profit, even if it means bending or breaking the rules." (reversed item)	0.530	
PRESOR_4	"Social responsibility and profitability can be compatible."	0.551	0.769
PRESOR_5	"Business has a social responsibility beyond making a profit."	0.674	
PRESOR_6	"If the stockholders are satisfied, nothing else matters." (reversed item)	0.549	
PRESOR_7	"While output quality is essential to corporate success, ethics and social responsibility are not." (reversed item)	0.631	
PRESOR_9	"The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible."	0.583	

6.4 Regression and Coefficient Summary

A linear regression analysis was conducted utilizing CSR, PRESOR as predictors. R indicates the correlation between the predictors and the dependent variable, COMM. Cohen (1988) indicated in his guidelines for R^2 with low explanation by the independent variables at 0.010 - 0.299; medium at 0.300 – 0.499; and strong explanation by the independent variables with R^2 greater than 0.500. The summary of linear regression model of the sample groups of China and the U.S. are presented in Table 7-9. In table 7, the R^2 value indicated the model that, the independent variables tested can explain for 47.3% of the variation in the dependent variable, COMM.

Table 7. Regression Analysis for the Sample Group of China

Dependent Variable: COMM	
Regression Analysis for the Sample Group of China	
R	0.688
R Square	0.473
Adjusted R Square	0.432

Table 8 shows the regression summary for the sample group of U.S., the R^2 value indicated the model that, the independent variables tested can explain for 23.1% of the variation within the dependent variable, COMM.

Table 8. Regression Analysis for the Sample Group of U.S.

Dependent Variable: COMM	
Regression Analysis for the Sample Group of U.S.	
<i>R</i>	0.480
<i>R</i> Square	0.231
Adjusted <i>R</i> Square	0.135

The coefficient of regression summary of the China sample group and the U.S. sample group are presented in table 9 and 10 respectively, with two independent variables included CSR and PRESOR. The key data to be interpreted in this model is the standardized coefficients Beta (β) value as this value can be compared between variables and between sample groups. The first model concerning the China sample group indicated CSR positively correlate with employee organization commitment with $\beta_{CSR}=0.641$, $p=0.000 < 0.05$. The second model concerning the U.S. sample group indicated CSR positively affect employee commitment to the company to a lesser degree, with $\beta_{CSR}=0.480$, $p=0.044 < 0.05$.

Table 9. Coefficients of Regression of China Sample Group

Dependent Variable: COMM					
Coefficients of Regression (China Sample Group)					
	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	Beta	Std. Error	Beta		
(Constant)	-0.820	1.221		-0.672	0.507
CSR	0.785	0.175	0.641	4.480	0.000
PRESOR	0.380	0.274	0.199	1.390	0.176

Table 10. Coefficients of Regression of U.S. Sample Group

Dependent Variable: COMM					
Coefficients of Regression (U.S. Sample Group)					
	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	Beta	Std. Error	Beta		
(Constant)	1.189	1.609		0.739	0.471
CSR	0.367	0.167	0.480	2.189	0.044
PRESOR	0.056	0.316	0.039	0.178	0.861

As such, support was found for H1, in which we argue that company's CSR practices will affect employee organizational commitment positively, in China context ($\beta_{\text{CSR}}=0.641$, $p=0.000 < 0.05$). Since standardized coefficient measures the strength of the relationships, the standardized coefficient of the China sample group ($\beta_{\text{CSR}}=0.641$) is larger, and unequal to, the standardized coefficient of the US sample group ($\beta_{\text{CSR}}=0.480$), H2 is rejected and H3 is supported.

Finally, with both the significant values for the PRESOR construct are higher than 0.05 for both the China sample group and US sample group (at 0.178 and 0.861 respectively), it was found that the significance of correlation between individual attitudes and values related to ethics, sustainability (PRESOR) is low. In H4, in which we proposed that in Chinese context the strength of relationship between individual attitudes and values in relation to ethics and social responsibility and employee organization commitment (OC) is lower than that of CSR practices and employee organization commitment, this was supported by the lower value attributed to the PRESOR construct ($\beta_{\text{presor}}=0.199$) to that of the higher value attributed to the CSR construct ($\beta_{\text{presor}}=0.641$). However, the value of the PRESOR construct in the China sample group ($\beta_{\text{presor}}=0.199$) is found to be higher than that in the US sample group ($\beta_{\text{presor}}=0.039$). H5 is therefore rejected. This is potentially due to the proposition that it is only in the case which individual values are in alignment with companies' CSR practices employees in Western contexts are expected to show higher organizational commitment, whereas in the current study there is a possibility that the individual values of the respondents are at odds with their companies' CSR initiatives, thus a relative lower effect value was measured.

6.5 Result Summary

The summary of the statistical analysis is presented in the below table, Table 14. More in-depth analysis of the results will be presented in the next chapter of discussion.

Table 11. Result Summary

Hypotheses	Statistical Results
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H1	There is positive correlation between CSR practice and employee organization commitment (OC) in China context	Supported
H2	There is no significant difference of the strength of relationship between CSR practice and employee organization commitment (OC) between Chinese context and Western context.	Rejected
H3	In Chinese context the strength of relationship between CSR practice and employee organization commitment (OC) is greater than in Western context.	Supported
H4	In East Asian context the strength of relationship between individual attitudes and values in relation to ethics corporate social responsibility and employee organization commitment (OC) is lower than the strength of relationship between CSR practice and employee organization commitment (OC).	Supported
H5	In Chinese context the strength of relationship between CSR practice and employee organization commitment (OC) is lower than in Western context.	Rejected

7. Discussion

As empirical evidence showed, employee perceptions on their companies' corporate social responsibility practices correlate positively with employee organizational commitment, which is in line with previous studies that suggests employees in socially responsible organizations display higher level of organizational commitment, in Western contexts. Since the objective of this study is to conduct a cross cultural analysis on companies' corporate social responsibility practices and their effects on employee organizational commitment between Western and Eastern contexts, further analysis and comparisons were made in the study, and suggested that there is a significant difference on the strength of correlations between employee perceptions on companies' CSR practices and employee organizational commitment.

Research Question 1

There is positive correlation between CSR practice and employee organization commitment (OC) in China context.

The result findings indicate a significantly positive relationships between employee perceptions of company's CSR practice and organizational commitment in the China sample group conducted with respondents from Hong Kong.

Research Question 2 and 3

There is no significant difference of the strength of relationship between CSR practice and employee organization commitment (OC) between Chinese context and Western context.

In Chinese context the strength of relationship between CSR practice and employee organization commitment (OC) is greater than in Western context.

The findings concerning research question two and three indicate that research question three is supported while research question two is rejected when standardized coefficients are compared.

Research Question 4

In East Asian context the strength of relationship between individual attitudes and values in relation to ethics and social responsibility and employee organization commitment (OC) is lower than the strength of relationship between CSR practice and employee organization commitment (OC).

The result findings indicate a weaker relationship between PRESOR and employee organizational commitment when standardized coefficients were compared, supporting the research question 4.

Research Question 5

In Chinese context the strength of relationship between CSR practice and employee organization commitment (OC) is lower than in Western context.

The result findings indicate a strong relationship between PRESOR and employee organizational commitment in the China sample group than in the U.S. sample group. The research question 5 as a result is not supported. As previously stated, the strength of the relationships between the strength of personal values and organization commitment are most likely to be enhanced when employees' personal values are aligned with the companies in Western contexts. In our study the companies' values have not been measured against the

respondents' personal values, which is an area of limitations to be addressed in future broader cross-cultural studies between stakeholder values and business outcomes. Since the main scope of the study is to determine the strength of relationships between CSR practices and organization commitment in two different culture, the research findings and results are accepted.

7.1 Limitations

One of the limitations of the current study is that it focuses on employees' perceptions, without looking at the outcomes of the CSR practices. While It is possible that the respondents have different level of understanding and experience of the CSR initiatives that their organizations implemented. While it adds to the complexity of procedure, longitudinal study could be better to establish and confirm these causal relationships.

A second limitation is the small sample size and sampling method of convenience sampling, as the research analysis was based on a plot test which was conducted in a short space of time. Certain demographic of industries might be overrepresented in the sample. In addition, the cross-cultural study focused on two cities in two countries, Hong Kong (China) and New York (the United States). As both Hong Kong and New York are cosmopolitan cities with populations made up of multiple ethnicities, the precision of differentiation of societal cultural differences in Western context and Eastern context could be put into greater scrutiny. Future studies could address this by defining the populations with more criteria relating to the cultural dimension, such as the country specific educational background and years of domicile in the country of the participants, which should better reflect the national cultural background and societal cultural values of the respondents.

Third, assumption was made that the participants are knowledgeable or have significant awareness in CSR and that they answered the questions truthfully and accurately basing on their knowledge. Employee perception could be biased or skewed when basing on incomplete understanding or information. Although that could be the case, in social research empirical studies based on individual perception, employee perception is suggested to be an acceptable measurement of observation in social performance (Peterson, 2004).

8. Conclusions and Recommendations

This study aimed to examine on a micro level the relationship between employee perceptions of their organizations' CSR practices and how they affect employee organizational commitment, in different cultural contexts, based on an analytical framework build from social identity theory and social dimension theory. Personal values towards ethical and social responsibility (PRESOR) is also examined as a dependent variable. Few research studies have been conducted with cross cultural comparisons of the relationship between CSR and employee organizational commitment on a micro individual level, and thus, this study aimed to enrich understanding in this area with specific focus on the perceptions of internal stakeholders of different social and cultural background.

Managerial implications

The findings in our study shows that employee perception of CSR that their companies implemented have a greater positive influence to increasing employee commitment in East Asian contexts. As such, companies in East Asian countries can consider the use of internal social responsibility initiatives as key strategic instruments to increase employee organizational commitment.

Further to this, with globalized and mobilized work force, multinational corporations with proper evaluations on societal culture they are engaged with can implement appropriate CSR practices in their different regional operations to maximize business outcomes and organizational performance. Companies in East Asian countries should also consider to increase their investments in CSR as it is predicted in this study that CSR initiatives yield relatively greater value in enhancing employee organizational commitment and thus, increase their competitive advantage. Organizational leadership in East Asian countries could also develop CSR strategies and strengthen internal communication to increase employee engagement and involvement in CSR initiatives and enhance their perception on CSR as a whole. Companies in East Asian countries with a view of expanding their operations to the West could also look into adopting CSR strategies which are in congruence with the cultural norms and values of the target countries, as this study also imply that there is a potential

increase in organizational commitment in Western contexts when the personal values of employees are aligned with the organizations’.

Further to this, extended studies could aim to further capture the dynamic relationship of CSR and societal culture, providing valuable insights in accessing interaction effect of national culture and geographical region practices on CSR performance and effect on different business outcomes.

Appendix A

The following is the invitation accompanying the online survey.

Title:

The Relationship between Corporate Social Responsibility & Employees' Organizational Commitment

Description:

This is a study for a doctorate degree assignment, on Corporate Social Responsibility practices of companies and employees’ commitment.

This questionnaire is anonymous and questions are non-invasive. Data collected are for academic purposes only. By completing the questionnaire you are consented to the data being used in this academic research study.

Appendix B

Demographic Information	
Gender	Male, Female
Age	19-24, 25-34, 35-44, 45-54, 55-64, Age 65 or older

Race	Asian, Caucasian, Hispanic / Latino, African American, American Indian, Native Hawaiian or Other Pacific Islander, Other
Years of Work Experience	0-3, 4-7, 8-12, 13-20, 21+
Job Description	Intern, Entry Level, Associate, Manager, Senior Management, Director, Vice President, President or CEO, Owner
Company ownership	Private Sector, Public Sector

Scaled Items	
Corporate Social Responsibility Practices Adapted from Maignan et al. (1999) and Aupperle et al. (1985)	1. "My organization systematically supports employees who decide to pursue further training and education financially." 2. "My organization systematically adopt procedures and policies to provide healthy and safe working conditions for all employees." 3. "My organization systematically provides development and training programs for employees." 4. "My organization systematically treats all employees, regardless of their racial or ethnic background, equally and respectfully." 5. "My organization systematically provides for equal opportunity in the hiring, training, and promotion of women." 6. "My organization systematically provides initiatives and policies to support employees to maintain work life balance." 7. "My organization systematically provides compensation that properly and fairly reward employee for their work." 8. "My organization systematically voluntarily exceeds legally mandated employee benefits in health care, disability and retirement contributions."
Organizational Commitment Adapted from Meyer & Allen (1997) and Mowday et al. (1979)	1. "I feel a strong sense of belonging to my organization."

	2. "I feel personally attached to my work organization." 3. "I am proud to tell others I work at my organization." 4. "Working at my organization has a great deal of personal meaning to me." 5. "I would be happy to work at my organization until I retire." 6. "I really feel that problems faced by my organization are also my problems."
"Perceived role of ethics and social responsibility" (PRESOR) to look at individual's values Adapted from Singhapakdi et al. (1996)	1. "Corporate planning and goal setting sessions should include discussions of ethics and social responsibility." 2. "Being ethical and socially responsible is the most important thing a firm can do." 3. "The most important concern for a firm is making a profit, even if it means bending or breaking the rules." 4. "Social responsibility and profitability can be compatible." 5. "Business has a social responsibility beyond making a profit." 6. "If the stockholders are satisfied, nothing else matters." 7. "While output quality is essential to corporate success, ethics and social responsibility are not." 8. "Business ethics and social responsibility are critical to the survival of a business enterprise." 9. "The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible."

Questions will be put to employees in China and in the US. All items are measured on a 5-point Likert-type scale, 1 = Strongly Disagree, to, 5 = Strongly Agree.

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