External corporate social responsibility promotes employees' unethical pro-organizational behavior: An attribution perspective

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Abstract

In corporate social responsibility (CSR) research conducted in micro, small and medium-sized enterprises (SMEs), the relationship between organizational-level CSR and individual-level outcomes is receiving increasing research attention. However, little is known about why, when, and how CSR would encourage employees to engage in unethical pro-organizational behaviors (UPB). Combining attribution theory with cue consistency theory, this study develops a mediated moderation model to explore the mechanism and boundary condition underlying the effect of external CSR, an organizational factor, on employees' UPB. Data were collected from 304 employees working in 10 SMEs in China at two-time points. The results showed that external CSR had a positive effect on UPB through symbolic attribution, while perceived internal CSR weakened the positive effect of external CSR on UPB as well as the indirect effect of symbolic attribution in the relationship between external CSR and UPB. Overall, this study explains why, when, and how external CSR facilitates employees' UPB. These findings indicate attribution to be the very mechanism that explains employees' behavioral response to the organization's external CSR and provide an innovative insight into how internal CSR may be utilized to reduce UPB of employees of Chinese SMEs.

Keywords External CSR · Internal CSR · Unethical pro-organizational behavior · Symbolic attribution

Introduction

Given the importance of examining the influence of corporate social responsibility (CSR) practices on employees of micro, small and medium-sized enterprises (SMEs) (Mahmud et al., 2021), in the past few years, a growing number of studies attempted to examine how SMEs' CSR activities influence employees' attitudes and behaviors (Rupp & Mallory, 2015; Gond et al., 2017). Recent evidence suggested that positive experience brought by firms' CSR practices would lead to desirable employee outcomes, from employee creativity (Hur et al., 2018), work engagement (Jia et al., 2019), organizational citizenship behavior (Newman et al., 2014), advocacy behavior (Liu et al., 2022a) to job performance (Hur et al., 2021). However, few existing studies focused on a specific pro-organizational behavior, that is, unethical pro-organizational behavior (UPB) (Liu et al., 2022b).

UPB refers to employees' actions that benefit the organization or its members but violate core social values and/or moral standards (Umphress et al., 2010). Immoral and pro-organizational are the two prerequisites of UPB. To meet the definition of UPB, the target behavior should be immoral and pro-organizational at the same time. Although strictly defined, UPB is a phenomenon that we observe over and over in organizations in daily work life (Tang et al., 2020). With the excuse of "for the interest of the organization", employees may conceal some information from the public, deceive the public, and make other illegal or unethical acts. Once the immoral acts are exposed, the blow to the organization will be huge or even fatal (e.g., the Sanlu milk powder incident in China) (Yao et al., 2021; Lian et al., 2020).

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CSR refers to companies' actions that appear to advance or acquiesce in the promotion of some social good, beyond the immediate interests of the firm and its shareholders and beyond that required by law (Waldman et al., 2006), which can be further classified into external CSR and internal CSR (Farooq et al., 2017; Turker, 2009). External CSR refers to corporate social responsibility practices aimed at promoting the well-being of external stakeholders, including local communities, the natural environment, and consumers. (Farooq et al., 2017; Turker, 2009). As noted by Farooq et al. (2017), oftentimes external CSR contributes to the local communities, practices of which include supporting philanthropic love and care for humanitarian causes, investing in local area development, and participating in non-government associations. The environmentally-focused external CSR practices involve the protection of nature, such as contamination reduction, environmental security initiatives, and practices that boost sustainable human progress in the future. Lastly, the consumer aspect involves providing high-quality products or services and protecting the interests of consumers. In the view of moral identity theory, when perceiving a moral climate employees may perform ethically and the likelihood of engaging in unethical behaviors is generally reduced (Liu et al., 2022b). If this is the case, external CSR would reduce UPB. However, nowadays employees have become more suspicious of organizations' external CSR activities due to more frequent and recurrent emergences of deceptive, counterfeit, and other immoral actions (Vlachos et al., 2013b). Enterprises often claim to be concerned with the well-being of external stakeholders, but sometimes the negative effects of business operations on the society, consumers, and the environment suggest just the opposite (Lange & Washburn, 2012).

In the face of the fierce competition in the market, SMEs in China also realize that undertaking external CSR is instrumental for firms to compete for their interests and maintain their competitive edge. However, SMEs in China are mostly private enterprises, which can hardly bear the burden of external CSR due to its high costs (Zheng & Zhang, 2016). State-owned enterprises in China are recipients of national and local supportive policies. In return, they are obliged to perform some external CSR practices (Zheng & Zhang, 2016). In contrast, many private SMEs have impure motivation to engage in external CSR activities, since they fear to be criticized by the general public if they fail to perform accordingly. For example, to win the favor of consumers and gain reputations, some enterprises donate products of substandard quality to remote poor areas in China or sell them at a lower price, which is also whitewashed as "sending love". However, their employees are fully aware of the fact that these firms are inherently profit-seeking entities and those self-serving intentions are the driving force of their external CSR practices (Parcha,

2017). When employees attempt to understand the vital importance of the survival of the SMEs they are affiliated with, they may be tolerant of the strategic motives and then perform pro-organizational behaviors that are not ethical (Skarmeas & Leonidou, 2013). Thus, we propose that external CSR may promote UPB from an attribution perspective.

Attribution theory posits that individuals tend to analyze the causes and consequences of others' behaviors, and one's perception of the purpose can affect his/her own subsequent behavior (Weiner, 1986; Martinko et al., 2011). When it comes to the attribution of CSR practices, McShane and Cunningham (2012) suggested that a large number of companies are indeed performing external CSR actions aiming to mislead external stakeholders (especially consumers) about their social and environmental achievements. In the meanwhile, there also exist companies that "truthfully" communicate their moral achievements. Thus, several scholars have used the terms "symbolic" and "substantive" to distinguish genuinely committed CSR practices from those with self-serving purposes (Perez-Batres et al., 2012). In line with previous studies, we adopt the substantive-symbolic distinction of CSR practices (Donia & Sirsly, 2016, p. 4). Donia and Sirsly (2016) argued that CSR practices would be attributed to substantive motivation if employees perceived their organizations' CSR policies and actions to be driven with the other-serving intention of benefiting the society, which would be attributed to symbolic motivation instead if they believed that the observed CSR practices were motivated by self-serving intention. Despite revealing employees' inherent scepticism about the firms' external CSR, few studies have examined the attribution mechanism underlying its effect on employees' behaviors (Gond et al., 2017; Hur et al., 2018). In fact, studies have shown that many employees do not have faith in the authenticity of their organizations' external CSR practices, and scholars have called for research on issues such as "negative responses to CSR" (Vlachos et al., 2017). With this in mind, this research draws on attribution theory to examine the mediating role of symbolic attribution in the relation between external CSR and UPB.

Assuming that enterprises advocate participating in external CSR to gain enhanced support from consumers, the interaction of external CSR and internal CSR on employees' symbolic attribution becomes a research question that is worth investigating. Internal CSR refers to the organization's participation in policies and practices related to the physical and mental health of its employees, including employees' health and safety, training, work-life balance, the establishment of a fair compensation system, human rights diversity, and equal opportunities, which reflects the organization's concern, attention and support for employees (Farooq et al., 2017; Golob & Podnar, 2021). This study attempts to test whether internal

CSR plays a moderating role in the relationship between external CSR and symbolic attribution. Drawing from the cue consistency theory (Anderson, 1981; Miyazaki et al., 2005), internal CSR and external CSR show the organization's respective attitudes towards internal and external stakeholders, and both are important sources of information for employees to evaluate the company (De Roeck et al., 2016). Boğan and Sarıışık (2020) argued that employees' congruent perception of internal CSR and external CSR practices is more likely to lead to intrinsic CSR attribution (i.e., substantial attribution). In contrast, Rupp and Mallory (2015) indicated that when scarce and valuable organizational resources are believed to be specifically allocated to external stakeholders rather than employees, employees may have a negative response to the CSR practices. In line with these studies, we suggest that employees would take the organization's internal CSR practice into consideration when making an attribution. Building on cue consistency theory, we predict that high levels of internal CSR will lead to favourable attribution of observed external CSR practices. Conversely, when employees observe and perceive low levels of internal CSR practices, the impact of external CSR on symbolic attribution would be strengthened as employees would be more suspicious about the intent of the organization's investment in external CSR and are likely to regard them as purely symbolic actions designed to earn short-term interests from external stakeholders.

This research makes contributions to the existing literature in multiple ways. First and foremost, contrary to previous studies which predominantly adopted samples from large enterprises in Western countries, we empirically contribute to the current CSR literature by examining the effect of external CSR on employees' UPB in Chinese SMEs (Vlachos et al., 2013b). In the last two decades, Chinese SMEs have been aware of the strategic importance of engaging in external CSR practices to enhance their reputation and increase profits (Newman et al., 2014). Given the prevalence of external CSR practices, it is the right time to examine how external CSR practices influence employee behaviors including UPBs. Second, we resort to the attribution theory (Donia et al., 2017; Donia et al., 2019) and find that employees would evaluate external CSR practices from an attribution perspective, indicating that employees care about why firms decide to engage in external CSR and may perform UPB to support their companies. This theoretical framework finds a novel mechanism explaining external CSR's effect on employees' UPB. Finally, we contribute to the existing literature by finding that employees' perceptions of internal CSR can moderate the effect of perceived external CSR on symbolic attribution and, consequently, UPB, echoing the recent claim that employees' first-party justice perception may moderate the relationship between CSR towards external stakeholders

and employee outcomes (Boğan & Dedeoğlu, 2019; De Roeck et al., 2016; Deng et al., 2020; Ghosh, 2018). The overall theoretical model is shown in Fig. 1.

Theoretical Framework and Hypotheses Development

Employees' External CSR Perception and Symbolic Attribution

Nowadays, it is increasingly common for Chinese companies to publicize their keen concerns for social and environmental issues and prosocial activities (Newman et al., 2014). For example, in the "one cent" campaign, a charity event initiated by NongFu Spring in 2002, the company promised that it would donate one cent for each bottle of water it sells to improve the living condition of the children suffering from poverty. However, the company was soon criticized by the public as the actual donation amount was lower than the amount they had announced. It seems that when it comes to charity events, many companies say one thing while doing another. These conflicting cues frequently occurring in external CSR communications cause pervasive confusion for individuals attempting to distinguish between genuinely moral and hypocritical companies (Wagner et al., 2009). Individuals' inferences about the motivation underlying companies' engagement in CSR practices are dichotomous. In marketing literature, attributions are categorized into internal vs. external (Vlachos et al., 2013a); proactive vs. reactive (Groza et al., 2011); and intrinsic vs. extrinsic (Pai et al., 2015; Vlachos et al., 2013b). Rooted in the strategy literature, "symbolic" is used to describe organizational behaviors that mainly aim to engage in corporate impression management of external stakeholders (Godfrey, 2005; Donia & Sirsly, 2016), which is well-suited for a certain type of CSR, that is external CSR (Hawn & Ioannou, 2016). In this study, we draw on the substantive–symbolic CSR attribution distinction in strategy studies. Substantive (genuine) motive refers to the perception of being other-serving and genuinely aiming at making contributions to the common welfare, while symbolic (green-washing) motive highlights the perception of being self-serving and performing CSR primarily for reputation and profit enhancement (Donia et al., 2017, 2019).
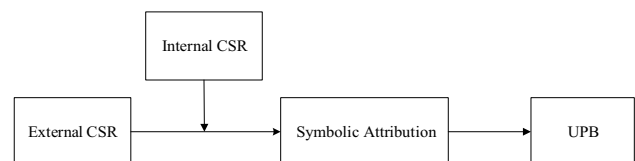

Fig. 1 Theoretical model

The National Development Reform Commission of China reported that SMEs were expected by the public to behave responsibly. However, most existing literature focused on the CSR practices of large firms while paying little attention to SMEs. Since external CSR practices are often accompanied by controversial information, it is important to identify how employees working in SMEs would attribute their organizations' external CSR initiatives. We argue that they are likely to attribute their firms' external CSR activities to symbolic motivation.

First, the manager or firm owner's values or moral orientation play a key role in determining the external CSR practices of the SMEs (Hsu & Cheng, 2011). The most common form of SMEs is a company managed by one owner, with ownership and control in the same person, which gives them the legitimacy and autonomy to decide the allocation of corporate resources, such as establishing external CSR policies. A majority of them regard their engagement in external CSR as a tool to make money and reap reputation rather than a moral obligation, and they only focus their external CSR on community-related activities, such as sports, health and education, employment provision, and charity donations (Inyang, 2013). Many SME owners believe that the firms' only goal should be profit maximization. All the other activities are regarded as means and are performed to serve this ultimate goal. Thus, employees in SMEs may perceive that among the SMEs' owners, the motivation to perform CSR is impure, and they tend to believe that their enterprises benefit a lot from impression management, which addresses a communal concern at a low cost (Highhouse et al., 2009).

Second, SMEs struggle to compete with large enterprises due to their small scale, lag in technology, and poor management, thus they can hardly afford extensive external CSR. Meanwhile, they are also under public surveillance and are pressured by the local government and the mass media to take their social obligation (Lin, 2010). Undertaking external CSR can help maintain corporate legitimacy, reduce operational risks related to violations of social norms, and enhance the general public's "halo effects" concerning the firm's reputation (Lange & Washburn, 2012). However, low levels of external CSR fail to attract the attention of stakeholders (including employees) and are less likely to help enterprises gain a good reputation and other benefits (Gao et al., 2019). In contrast, employees will be suspicious of the self-serving motives behind high levels of external CSR activities (Deng et al., 2020; Farooq et al., 2013). When employees believe that the reason that high-level external CSR practices have been undertaken is to avoid being criticized by stakeholders (e.g., government, communities, suppliers, or customers), to attain tax rebates and/or enhance corporate reputation, then external CSR actions may be symbolically attributed (Donia et al., 2017).

Third, studies have shown that external CSR has the "greenwashing" function, and organizations often use it to divert public attention from enterprise misconduct and to restore organizational image and reputation. In other cases, a firm may engage in external CSR to prepare for the organization's unpublished negative news, that is, to reduce the degrees of damage to organizational reputation when misconduct is revealed to the public later on (Scheidler et al., 2019). Prior studies showed that employees tend to speculate that the firm has self-serving motives to engage in high-level external CSR practices, which has a negative impact on labor supply and productivity (Deng et al., 2020). Thus, employees may believe that the organization's engagement in high-level external CSR activities is driven by ulterior motives, rather than motivated by morality and altruism (Vlachos et al., 2017; Donia et al., 2019).

All the reasons above suggest that employees in SMEs tend to symbolically attribute the high-level external CSR. If a SME only engages in minimal external CSR, then its employees are less likely to attribute it to symbolic motivation. However, with the increase in perceived external CSR, the likelihood to make symbolic attribution also increases. Thus, we predict:

Hypothesis 1: Employees' perception of SMEs' external CSR is positively related to symbolic attribution.

Symbolic Attribution and UPB

Besides providing theoretical support for the external CSR-symbolic attribution link, attribution theory can also promote our understanding of the employees' behavioral reactions towards symbolic attribution (Kelley, 1973). Although Vlachos et al. (2010) suggested that employees tend to respond negatively when they make egotistic attributions of their companies' CSR activities, some proofs from consumer research suggest that strategic and self-serving attributions do not have adverse effects, manifesting that "consumers are tolerant of strategic motivation for CSR" (Skarmeas & Leonidou, 2013). UPB is unethical and pro-organizational at the same time. Thus, it is paradoxical in nature and is not strictly a negative behavior. Most employees of SMEs fully understand the importance of making profits and survival in the fierce market, thus they may be tolerant of, or even support the strategic external CSR practices and then perform certain pro-organizational behaviors themselves. To be specific, we expect that symbolic attribution would result in employees' engagement in UPB. Below are the rationales.

Firstly, the prosperity of SMEs is closely related to the well-being of the employees themselves. Thus, employees can understand the strategic behaviors made by enterprises for profit, which promote them to perform beyond their ethical standards by participating in discretionary behaviors that

can facilitate organizational performance. In the meantime, when employees make opportunistic attribution to their organizations' CSR engagement, they tend to view their firms as not that ethical and not sincerely serving the external stakeholders because the firms are preoccupied with their own interests (Chaudhary & Akhouri, 2018). Organizations' actions represent the objective characteristics of the company, which can fundamentally influence the ways employees respond to their work environment. As a result, we posit that employees are likely to serve the organizations' interests in an unethical way without benefiting external stakeholders, just as what UPB describes (Vlachos et al., 2017). In addition, attributing external CSR activities to self-serving motivation may impair individuals' moral standards (Vlachos et al., 2017), allowing them to rationalize their unethical behaviors to avoid the feeling of guilt caused by ethical standards or norm violations (Yao et al., 2021).

Meanwhile, an organization's external CSR practices (i.e., the way the organization treats others) will affect employees' evaluation of the organization (e.g., symbolic attribution), which in turn affects the psychological atmosphere inside the organization (Glavas & Kelley, 2014). Symbolic attribution means that external CSR brings psychological uncertainty to employees because opportunistic treatment of external stakeholders indicates that the organization is likely to treat its employees opportunistically as well (Vlachos et al., 2017; Chaudhary & Akhouri, 2018). To eliminate psychological uncertainty, employees tend to engage in UPB as its pro-organizational nature allows them to get certain material rewards, opportunities for promotion, or praise from superiors (Umphress & Bingham, 2011; Wang et al., 2019). In support of this claim, Thau et al. (2015) showed that group members at risk of exclusion would engage in unethical pro-group behaviors to mitigate this risk by proving themselves worthy of the group.

Hypothesis 2: Employees' symbolic attribution of SMEs' external CSR is positively related to their own UPB.

The Mediating Role of Symbolic Attribution

The attitudes and behaviors of employees are hugely influenced by their evaluation and judgment of the motives behind the firms' CSR activities (Vlachos et al., 2013b). In other words, the effects of the firms' external CSR practices on employees' behaviors lie in their attributions of the observed CSR actions. Much of the existing research on proximal outcomes of external CSR practices focused on employees' positive attitudes towards companies (e.g., organizational identification, organizational trust, and organizational commitment), neglecting employees' underlying attributions of the firms' external CSR (Gond et al., 2017).

In China, a growing number of corporate scandals occurred over the past few years as a result of poor product safety and quality, environmental pollution, and corporate hypocrisy (Wang & Juslin, 2009; Lin, 2010). As a result, Chinese employees are increasingly sensitive to external CSR activities they observe. Although external CSR activities are mainly decided by the managers of SMEs, employees are in doubt about SMEs' CSR practices because they start to realize that the actual purpose of these activities may not be genuinely and sincerely contributing to the welfare of the society, which is in fact largely profit-driven. Thus, they tend to make symbolic attributions (Vlachos et al., 2017; Donia et al., 2019).

In the previous section, it has been argued that employees working in SMEs are more tolerant of the self-serving intention of their organizations' external CSR actions (Skarmeas & Leonidou, 2013), have impaired moral standards (Vlachos et al., 2017), and are encouraged to rationalize their unethical behaviors and engage in pro-organizational behaviors that are unethical as a consequence (Thau et al., 2015; Yao et al., 2021). In this regard, external CSR might be positively associated with UPB through the mediation of symbolic attribution. In support of this claim, Groza et al. (2011) proposed that CSR initiatives can influence consumers' attitudes toward the company and their purchase intention through their self-oriented CSR attribution. In a similar vein, Donia & Sirsly (2016) also believed that CSR attribution can mediate the relationship between CSR initiatives and employee outcomes. To the best of our knowledge, until now only one study examined how CSR negatively impacted UPB by influencing moral identity (Liu et al., 2022b), thus the mediation role of symbolic attribution between external CSR and UPB has not been examined. Adopting the attribution perspective, we believe that SMEs' employees' external CSR perception would lead to symbolic attribution and further facilitate UPB. The following hypothesis is proposed.

Hypothesis 3: SMEs' employees' symbolic attribution mediates the relationship between their external CSR perception and UPB.

Internal Corporate Social Responsibility as a Moderator

Employees normally expect their organizations to participate in external CSR activities such as charitable donations and voluntary services as well as to perform internal CSR activities (e.g., providing in-house training, making family-friendly policies, raising social security funds, and providing a safe and healthy working environment) (Boğan & Dedeoğlu, 2019; Golob & Podnar, 2021). When individuals are exposed to information manifesting that an organization performs congruently in terms of external and internal CSR, their original evaluation

of the motives of the observed external CSR practices would be influenced (Ginder et al., 2019). According to cue consistency theory (Anderson, 1981; Miyazaki et al., 2005), when multiple sources of information or cues from social actors or entities are congruent with each other, their effects on individual attitudes can be linearly integrated to jointly predict one's attitudes and behaviors. In contrast, when confronted with incongruent information from social actors or entities, the canonical average model can no longer predict an individual's response to these cues, and one tends to focus on the more negative information and even react negatively (Wagner et al., 2009).

In line with cue consistency theory, while external CSR practices aim to demonstrate the organization's morality, kindness, and benevolence, the employees' interpretation depends on the consistency of the firm's internal and external CSR activities. Low-level internal CSR implies that the organization does not value the satisfaction of the employees' psychological and material needs, or put the employees' interests at priority. In the low internal CSR condition, employees observing external CSR activities would consider them to be a deception since such inconsistent information makes it clear that the company is eager to build an external reputation and to gain profits, which further enhances the likelihood of making symbolic attributions to external CSR. In particular, employees of SMEs pay much attention to their self-interests when evaluating CSR actions (De Roeck et al., 2016; Ginder et al., 2019). Internal CSR can inspire greater self-worth and self-esteem by making employees feel that they are part of the organization (Golob & Podnar, 2021). Previous studies (Rupp et al., 2006, 2013) reported that one's response to external CSR is significantly influenced by first-party justice perception, that is whether one has personally experienced justice. Hence, low internal CSR may strengthen the relationship between external CSR and symbolic attribution.

In the case of high-level internal CSR, employees believe that their self-interests and psychological needs are highly valued by the organization. When perceiving external CSR, they will integrate these two cues and tend to believe that the firm's external CSR activities are performed to truly serve others by meeting their needs, rather than "deliberately display" (Boğan & Sarıışık, 2020). McShane and Cunningham (2012) revealed that the consistency between organizations' internal and external programs is an important criterion in employees' authenticity judgment of the CSR program. They stated that, to be deemed authentic, organizations must treat employees in the same caring and ethical manner they advocated treating members of external stakeholders. Therefore, a high level of internal CSR is likely to weaken the positive effect of external CSR on symbolic attribution. Based on the above discussion, internal CSR may serve as an important boundary condition in the effect of external CSR perception

on employees' symbolic attribution, the following hypothesis is thus proposed.

> Hypothesis 4: Internal CSR will weaken the relationship between SMEs' employees' external CSR perception and symbolic attribution. The higher the internal CSR, the less significant the positive relationship between external CSR and symbolic attribution.

A Mediated Moderation Model

By combining attribution theory with cue consistency theory, it is reasonable to assume that the indirect relationship between employees' external CSR perception and UPB through symbolic attribution is contingent on the firm's internal CSR, indicating a mediated moderation model. Specifically, employees perceiving higher internal CSR are less likely to make symbolic attributions to the organization's external CSR, and thus are less likely to engage in UPB themselves. Conversely, with low level internal CSR, employees tend to perceive inconsistency in the organization's CSR practices, thus are more likely to perceive external CSR as symbolic and engage in UPB in turn. Therefore, the following hypothesis is proposed.

> Hypothesis 5: The indirect effect of SMEs' employees' external CSR perception on their UPB via symbolic attribution is moderated by internal CSR perception, and the indirect effect would be weakened under high internal CSR compared with the low internal CSR condition.

Method

Sample and Procedures

Samples of this study come from 10 companies located in 4 cities in Hubei province of China, the industry of which ranges from manufacturing, construction, financial insurance, and printing. These companies were chosen as they are faced with high external pressure to perform CSR (Perez-Batres et al., 2012). For example, they are expected by the general public to protect the environment, invest in infrastructure of the local community, and provide consumers with high quality and safe products. Before the formal investigation, the researchers contacted the general managers of the enterprises by on-site visit and communication on the phone and confirmed that these firms were actively engaged in varying levels of both external and internal CSR practices. During the pre-test, the questionnaire was sent to five employees, after which descriptions of some items were polished together with

the management of the enterprises to ensure that all items could be well understood by the participants. Before the formal investigation, participants were explained that the survey was for research purpose only. They were further assured that their participation was on a voluntary basis and that their responses would be strictly kept anonymous. To thank them for their contribution, each participant who completed the survey was awarded 25 Yuan.

To reduce potential common method variance due to self-reported data collected at the same time point, this study adopted the suggestion of Podsakoff and Organ (2016), divided the survey into two parts, and then distributed them at two-time points with a time lag of a month. In the first wave of the survey (Time 1), 410 participants were asked to report some basic information, including their gender, age, education, tenure, corporate ownership, and firm size, and to answer questions regarding the external CSR and internal CSR of their affiliated organizations. 362 valid questionnaires remained after eliminating invalid questionnaires (i.e., those with a large number of unanswered questions or identical answers for all questions, and those without demographic information). At Time 2, the same 362 participants were asked to answer questions on their symbolic attribution of the firm's external CSR and their own UPB, and 334 valid questionnaires were obtained. In the end, we paired the valid questionnaires received in two waves according to the unique employee number, and 304 valid questionnaires were successfully matched, the effective response rate of which was 74.15%.

In terms of the participants' demographic profile, 54.3% are male, and 45.7% are female. Most of them are under 40 years old (63.5%). In terms of education, 44.4% have a bachelor's degree, 38.2% have a junior college degree, 15.5% have a high or junior school degree, and 2% have a master's or doctor's degree. In terms of tenure, 42.8% have worked for 2–5 years, 23.4% have worked for 5–10 years, and 9.5% have worked for more than 10 years. In terms of corporate ownership, 81.5% of participants were working in private firms and 14.3% were working in state-owned companies. In terms of firm size, 36.5% of the enterprises had less than 50 employees, 21.7% had 51–100 employees, 5.9% had 101–200 employees, and 35.9% had 201–300 employees. Thus, all the enterprises in which data collection took place are SMEs.

Measures

The variables were translated from English to Mandarin and back-translated to assure the accuracy of the translation (Brislin, 1980). All measures were rated using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

External CSR Perception

We used the ten-item External CSR Subscale of the Corporate Social Responsibility Scale developed by Turker (2009), which was adapted by Farooq et al. (2017). This subscale has been extensively validated in previous studies (e.g., Jia et al., 2019; Liu et al., 2022a). An example item of external CSR is "My company makes adequate contributions to charities." The value of Cronbach's α was 0.927.

Symbolic CSR Attribution

We used the six-item Symbolic CSR Attribution Subscale of the Corporate Social Responsibility - Substantive and Symbolic Scale (CSR-SS) developed by Donia et al. (2017). This subscale has been extensively validated in previous studies (e.g., Donia et al., 2019). An example item is "The company engages in external CSR to avoid criticism from the media and/or external actors." The value of Cronbach's α was 0.888.

Internal CSR Perception

We used the six-item Internal CSR Subscale of the Corporate Social Responsibility Scale developed by Turker (2009), which was adapted by Farooq et al. (2017). This subscale has been extensively validated in previous studies (e.g., Jia et al., 2019; Liu et al., 2022a). An example item of internal CSR is "The organization takes into account the needs of employees". The value of Cronbach's α was 0.919.

Unethical Pro-organizational Behavior

We measured UPB by using the six-item scale developed by Umphress et al. (2010). Prior research found that some UPB rarely occurs in employees of private SMEs in China (e.g., Wang et al., 2019), thus we decided to delete two items inappropriate to the target participants, which are "If my organization needed me to do so, I would give a good recommendation to an incompetent employee in the hope that the person will become another organization's problem instead of our own." and "If my organization needed me to do so, I would not refund money to a customer or client accidentally overcharged." The remaining 4 items showed good reliability in this study (the value of Cronbach's α was 0.903). An example item of UPB is "If it would help my organization, I would misrepresent the truth to make my organization look good."

Control Variables

In the study of Yao et al. (2021), the employee's gender, age, education, and tenure were found to predict the extent

Table 1 Results of confirmatory factor analyses

Models	Factors	χ^2	df	$\Delta \chi^2$	RMSEA	SRMR	CFI	TLI
Model 1	ECSR; SA; ICSR; UPB	606.029	245	-	0.072	0.047	0.923	0.913
Model 2	ECSR + SA; ICSR; UPB	979.866	248	373.837 (3)	0.102	0.082	0.843	0.826
Model 3	ECSR + ICSR; SA; UPB	1723.992	248	1117.963 (3)	0.144	0.158	0.684	0.648
Model 4	ECSR + SA + ICSR + UPB	2660.307	251	2054.278 (6)	0.183	0.194	0.484	0.433

N = 304. ECSR = external CSR; SA = symbolic attribution; ICSR = internal CSR; UPB = unethical pro-organizational behavior

to which they would engage in unethical behaviors in the workplace. Given that these demographic characteristics have been controlled in previous UPB literature (e.g., May et al., 2015; Wang et al., 2019; Cheng et al., 2019), in this study we also controlled them. Given that previous research indicated that organizational factors were positively associated with the consequences of CSR practices (Turker, 2009; Jia et al., 2019), enterprise ownership and enterprise size were also included as control variables.

Results

Reliability and Validity Tests

To ensure the quality of measurement, we checked the reliability and validity of each construct. The results are shown in Table 2. For internal consistency, we tested composite reliability (CR) and Cronbach's alpha values. Table 2 demonstrated that CR values varied from 0.915

Table 2 Reliability and validity results

Variables	Items	SFL	CR	Cronbach's α	AVE	The square root of AVE
ECSR	ECSR 1	0.772	0.939	0.927	0.606	0.778
	ECSR 2	0.800				
	ECSR 3	0.827				
	ECSR 4	0.807				
	ECSR 5	0.727				
	ECSR 6	0.705				
	ECSR 7	0.745				
	ECSR 8	0.799				
	ECSR 9	0.820				
	ECSR 10	0.770				
SA	SA 1	0.772	0.915	0.888	0.642	0.801
	SA 2	0.772				
	SA 3	0.859				
	SA 4	0.831				
	SA 5	0.799				
	SA 6	0.769				
ICSR	ICSR 1	0.882	0.938	0.919	0.715	0.846
	ICSR 2	0.838				
	ICSR 3	0.830				
	ICSR 4	0.818				
	ICSR 5	0.832				
	ICSR 6	0.870				
UPB	UPB 1	0.846	0.932	0.903	0.774	0.880
	UPB 2	0.887				
	UPB 3	0.879				
	UPB 4	0.906				

SFL = standard factor loadings; CR = composite reliability; AVE = average variance extracted; ECSR = external CSR; SA = symbolic attribution; ICSR = internal CSR; UPB = unethical pro-organizational behavior

to 0.939, and Cronbach's alpha coefficients varied from 0.888 to 0.927, both well above the acceptable limen of 0.7 (Hair et al., 2014). For convergent validity, if the standard factor loadings (SFL) values are greater than 0.5, and the average variance extracted (AVE) values are greater than 0.5, then the convergent validity of the constructs would be good (Hair et al., 2014). As shown in Table 2, the AVE values of the constructs ranged between 0.606 and 0.774, and the SFL scores of the constructs ranged between 0.705 and 0.906, suggesting good convergent validity. For discriminant validity, following the criterion of Fornell and Larcker (1981), if square root values of AVE for a construct are greater than correlation values, the discriminant validity would be fine. Table 2 showed that the square root value of AVE for each construct exceeded the corresponding correlation coefficient, proving good discriminant validity. Thus, our measurements of all constructs are proved to be of good quality.

Confirmatory Factor Analyses (CFA)

CFA were performed by Mplus 7.0 to further examine the discriminant validity of variables. As presented in Table 1, the hypothesized four-factor CFA model (external CSR, symbolic attribution, internal CSR and UPB) ($\chi 2 = 606.029$; df = 245; CFI = 0.923; TLI = 0.913; RMSEA = 0.072; SRMR = 0.047) fitted the data better than all alternative models (Model 2–4), providing support for the distinctiveness of the four constructs in this study.

Common-method variance

Considering that all data were collected through self-report, Harman's single factor test was conducted in SPSS 26.0 to check the common method variance (CMV) (Podsakoff et al., 2003). The results showed that four factors with eigenvalues greater than 1 explained 67.434% of the total amount of variance. The amount of variance explained by the first factor was 30.43%, which is below the 40% criterion, indicating no significant CMV issues in this study.

Descriptive statistics

Table 3 lists the means, standard deviations, and correlations of the variables explored in this research. The results demonstrated that the main variables were significantly correlated with each other. Specifically, external CSR was positively related to symbolic CSR attribution ($r = .365$, $p < .01$) and UPB ($r = .204$, $p < .01$). In addition, symbolic CSR attribution was positively related to UPB ($r = .385$, $p < .01$).

Hypotheses Testing

The results of path analyses conducted by Mplus 7.0 were shown in Table 4. To test Hypothesis 1, we controlled the participants' gender, age, education, tenure, corporate ownership, and firm size. In support of Hypothesis 1, the path coefficient between external CSR and symbolic attribution was significantly positive ($b = 0.364$, $se = 0.067$, $p < .001$). To test Hypothesis 2, we created a model that included symbolic attribution as the independent variable and UPB as a second-order dependent variable, as well as the control variables and external CSR. In support

Table 3 The Means, standard deviations, and correlations

Variables	Mean	SD	1	2	3	4	5	6	7	8	9	10
1. Gender [a]	1.46	0.50	1									
2. Age [b]	1.44	0.64	−0.05	1								
3. Education [c]	3.30	0.83	−0.19**	−0.20**	1							
4. Tenure [d]	2.18	0.91	−0.234**	0.484**	0.069	1						
5. Corporate ownership [e]	1.90	0.42	0.242**	0.124*	−0.317**	0.054	1					
6. Firm size [f]	2.41	1.302	−0.341**	0.089	0.204**	−0.007	−0.650**	1				
7. External CSR	3.96	0.48	−0.138*	−0.077	−0.042	−0.049	−0.292**	0.287**	1			
8. Symbolic attribution	3.76	0.56	−0.180**	−0.055	0.120*	0.024	−0.314**	0.217**	0.365**	1		
9. Internal CSR	4.05	0.71	0.039	−0.056	−0.020	−0.083	−0.138*	0.311**	0.129*	0.270**	1	
10. UPB	3.13	0.87	−0.202**	−0.093	0.320**	0.052	−0.436**	0.333**	0.204**	0.385**	−0.032	1

N = 304, * $p < .05$, ** $p < .01$; [a] 1 = male, 2 = female

[b] 1 = 21–30 years old, 2 = 31–40 years old, 3 = 41–50 years old, 4 = above 50 years old

[c] 1 = junior school degree, 2 = high school degree, 3 = college degree, 4 = bachelor's degree, 5 = master's or doctor's degree

[d] 1 = 1–2 years, 2 = 2–5 years, 3 = 5–10 years, 4 = more than 10 years

[e] 1 = state-owned company, 2 = private-owned company, 3 = co-owned by private and state

[f] 1 = less than 50 employees, 2 = 51–100 employees, 3 = 101–200 employees, 4 = 201–300 employees

Table 4 The results of path analyses

Models	To SA	To UPB	Mediation Effect		
	b	b	Estimate	SE	95% CI
Gender	-0.099(0.066)	-0.037(0.093)			
Age	-0.009(0.066)	-0.042(0.084)			
Education	0.043(0.041)	0.169(0.058)**			
Tenure	0.024(0.041)	0.064(0.058)			
Corporate ownership	0.247(0.081)**	0.363(0.116)**			
Firm size	0.021(0.026)	0.141(0.038)***			
External CSR	0.364(0.067)***	0.043(0.099)			
SA		0.393(0.082)***			
Total effect			0.186+	0.097	[-0.005, 0.378]
Direct effect			0.043	0.099	[-0.151, 0.238]
Indirect effect			0.143**	0.050	[0.058, 0.259]

N = 304, + $p < .1$, * $p < .05$, ** $p < .01$, *** $p < .001$; SA = symbolic attribution; UPB = unethical pro-organizational behavior

Table 5 The results of the conditional effect of external CSR on symbolic attribution at varied levels of internal CSR

Moderator	Estimate	SE	T	p	95% Bootstrap	
					LLCI	ULCI
Low (-1SD)	0.501	0.086	5.797	0.000	0.080	0.338
Medium	0.333	0.065	5.163	0.000	0.052	0.233
High (+1SD)	0.166	0.089	1.868	0.063	-0.005	0.157

N = 304. Bootstrap = 5000

of Hypothesis 2, symbolic attribution was significantly and positively associated with UPB (b = 0.393, se = 0.082, $p < .001$). To examine the mediation effect proposed in Hypotheses 3, we followed the suggestion of Hayes (2009) to calculate the direct and indirect effects simultaneously with bootstrap = 5000. The results showed that the direct path from external CSR to UPB was not significant (b = 0.043, se = 0.099, $p < .1$, 95%CI = [-0.151, 0.238]), but the indirect path from external CSR to UPB was significantly positive (b = 0.143, se = 0.050, $p < .05$, 95%CI = [0.058, 0.259]), indicating that symbolic attribution mediated the relationship between external CSR and UPB.

The results of the moderating effect of internal CSR in the relationship between external CSR and symbolic attribution were presented in Table 5. In our analysis, we followed the recommendation of Hayes (2013), and internal CSR was considered as a moderator with three levels that define the groups for analyses (low, medium, and high). It was found that the relationship between external CSR and symbolic attribution was stronger under low (b = 0.501, $p < .001$, CI = [0.080, 0.338]), and medium level internal CSR conditions (b = 0.333, $p < .001$, CI = [0.052, 0.233]), while there was no significant relationship between external CSR and symbolic attribution under high level internal CSR (b = 0.166, $p > .05$, 95% CI = [-0.005, 0.157]) This result demonstrated that the positive relationship between external CSR and symbolic attribution got weakened with the increase of internal CSR. In addition, we plotted the moderating role of internal CSR in Fig. 2. As shown
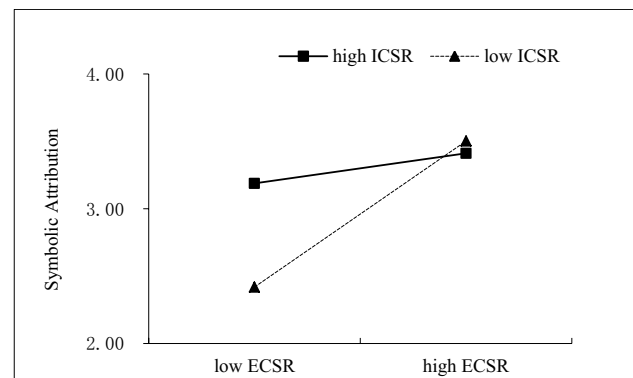
Fig. 2 The moderating effect of internal CSR. ECSR = external CSR; ICSR = internal CSR

in Fig. 2, the positive relationship between external CSR and symbolic attribution was stronger when internal CSR was low than when it was high. Thus, Hypothesis 3 was supported.

The results of the conditional indirect effects of external CSR on UPB via symbolic attribution were presented in Table 6. External CSR had a significantly stronger positive indirect effect on UPB through symbolic attribution under low level internal CSR (b = 0 0.261, $p < .05$, 95% CI = [0.120, 0.444]) than medium or high level internal CSR (b = 0.157, $p < .001$, 95% CI = [0.074, 0.267], and b = 0.054, $p < .01$, 95% CI = [-0.042,0.163], respectively).

Table 6 The results of the conditional indirect effect of external CSR on UPB through symbolic attribution

Moderator	Estimate	SE	T	p	95% Bootstrap	
					LLCI	ULCI
Low (-1SD)	0.261	0.083	2.452	0.014	0.120	0.444
Medium	0.157	0.158	2.674	0.007	0.074	0.267
High (+1SD)	0.054	0.054	2.961	0.003	-0.042	0.163
Index	-0.104	0.044	0.993	0.000	-0.211	-0.022

N = 304. Bootstrap = 5000

Between-group differences were significant (b = -0.104, $p < .001$, 95%CI = [-0.211, -0.022]). In other words, the indirect effect from external CSR to UPB through symbolic attribution got weakened with the increase in internal CSR. Thus, Hypothesis 4 was supported.

Discussion

In response to previous studies which call for more research on the effect of CSR practices on employee outcomes, this study tested a theoretical framework that examines why, when, and how employees' perceived external CSR would influence their UPB through the lens of attribution. It was found that external CSR perception had a positive effect on UPB through symbolic attribution, while perceived internal CSR undermined the positive effect of external CSR on UPB as well as the indirect effect of symbolic attribution in the relationship between external CSR and UPB. The theoretical and practical implications are discussed below.

Theoretical Implications

This paper theoretically contributes to the current literature in multiple ways. First, we contribute to the CSR literature by revealing a potential dark side of external CSR for Chinese SMEs. It was found that high external CSR perception may lead to employees' UPB through symbolic attribution, which challenges the traditional view that external CSR always results in desirable employee-level outcomes, including organizational citizenship behaviors (Hur et al., 2019), work engagement (Jia et al., 2019), knowledge sharing behaviors (Farooq et al., 2014), and loyal boosterism (Farooq et al., 2017). It is possible that in the fierce competition within the market, utilitarianism becomes an important drive for Chinese SMEs to perform external CSR initiatives, as external CSR may boost corporate performance (Newman et al., 2014). The employees are fully aware of this and thus perform specific pro-organizational behaviors (i.e., UPB) in return, hoping that they can contribute to the organization through their own deeds. This finding also addresses a key gap by providing a deeper understanding as to which types of CSR are conductive to employees' UPB, enriching literature on the possible antecedents of UPB.

Second, in line with attribution theory, we argue and examine the mediating role of symbolic attribution in the relationship between external CSR and employees' UPB. Despite employees' inherent scepticism about their organization's external CSR, most studies ignored the fact that attribution is an important underlying mechanism in the path between external CSR perception and employees' attitudes or behaviors (Gond et al., 2017). In a recent study, observed external CSR was found to reduce employees' engagement in UPB by fostering their moral identity (Liu et al., 2022b), which assumed that CSR was predominately interpreted as prosocial and moral behaviors. Actually, this premise does not always hold true, at least not in some Chinese SMEs. We propose several possible reasons that may explain why symbolic attribution leads to UPB, including the employees' eagerness to obtain positive organizational recognition through UPB to eliminate their own psychological uncertainty, emulation of the organization's opportunistic practice in the workplace, and reduced moral standards which provide a moral justification for engaging in unethical behaviors. This finding also enriches attribution literature as UPB is a special unethical behavior with pro-organizational characteristics, which differs from previous findings that self-interest attribution always leads to negative employee behaviors (Vlachos et al., 2017; Donia & Sirsly, 2016).

Answering the urgent calls to explore possible boundary conditions of external CSR's effect on employee outcomes (Deng et al., 2020; Boğan & Dedeoğlu, 2019), another theoretical contribution is the finding of internal CSR as a boundary condition that can influence the effect of external CSR on symbolic attribution, and consequently, UPB. This finding is in line with prior research such as De Roeck et al. (2016) and Ghosh (2018), which suggests that employees' first-party justice perception would influence the relationship between perceived CSR and employee outcomes. Indeed, employees need to maintain consistent perceptions between external and internal CSR to reduce negative CSR evaluation and further unethical behaviors.

Practical Implications

For practitioners, this study bears the following practical implications. First of all, managers should address the employees' scepticism of the organization's real intention of external CSR. In Chinese SMEs, implementing external CSR activities may not increase trust and/or decrease doubts of employees. Previous research showed that a global measure of CSR may enhance the moral identity of employees, resulting in their reluctance to engage in UPB. However, negative interpretations of external CSR may induce symbolic attribution, which in turn leads to UPB. Therefore, managers should take action to convince their employees of the positive motives behind the external CSR activities. For example, to eliminate the doubts of employees, they could improve the communication quality of external CSR information by avoiding exaggerated and untrue exposure when publicizing external CSR practices. In addition, McShane and Cunningham ([2012](#)) pointed out that employees' personal involvement in external CSR can help deepen their understanding of the actual motive of external CSR. Thus, employees should be invited to participate in the formulation and implementation of external CSR policies so as to reduce their symbolic attribution of the firm's actions.

Second, managers of SMEs should pay much attention to the management of their employees' positive impression of external CSR, since the negative impression (i.e., symbolic attribution) may lead to UPB, which is detrimental to the firm in the long run. We believe that the organization's opportunistic behavior toward external stakeholders may make employees feel insecure, and worry that they will be treated as such by the organization themselves. In order to thrive in the firm, they may decide to engage in UPB for superior approval. Managers should make an example. If the employees believe that the organization performs external CSR only for instrumental purposes and sometimes may even hurt the interests of external groups, they might emulate the organization's behavior, which violates core behavioral norms, social values, moral standards, and laws.

Finally, SMEs' managers should be fully aware of the fact that employees' consistent perceptions of internal and external CSR help reduce the symbolic attribution of CSR. Organizations' engagement in external and internal CSR practices may not be consistent with each other at all times. Organizations should disclose their external CSR to employees at the right time (i.e., when internal CSR is also high). When working in a caring environment and being valued by the organization, employees tend to positively interpret the external CSR of the enterprise. Companies should take a step further and increase their corporate authenticity to employees by performing consistently and treating internal and external stakeholders equally well.

Otherwise, if a company engages in much more external CSR to gain a better social reputation but neglects the wellbeing and interests of their employees, the employees are likely to regard their organizations as "green-washing" ones and then perform UPB accordingly.

Limitations and Future Directions

Given the theoretical and practical implications, this study is not without limitations. Firstly, although our data were collected from two-time points, researchers may concern that there are common method deviations. The Harman one factor test and CFA results showed that there were no significant common method deviations. However, future studies may adopt the time-lagged design to examine the causal relations between the focal variables.

Second, when proposing the hypothesis on the relationship between symbolic attribution and UPB, we proposed several possible mechanisms. Given the current research design, these mechanisms were not directly investigated and remain our speculations. To give a conclusion, a direct examination of these mechanisms (e.g., psychological uncertainty, moral disengagement) is clearly warranted. In addition, besides internal CSR, future research may explore other individual and organizational factors that influence employees' attribution of external CSR. For example, the company's ability to perform CSR, the employees' innate tendency to trust (Boğana & Sofaïık, [2020](#)), and the employees' loyalty and organizational identification with the SMEs are all likely to influence their judgment of the organization's CSR motive.

In addition, although this study verified the positive relationship between external CSR and symbolic attribution in Chinese SMEs, it does not imply that employee-oriented practices (internal CSR) would lead to substantive attribution, which needs further verification in future research. For instance, scholars may simultaneously test effects of two CSR practices (external CSR and internal CSR) and their interactions on employees' varied attributions (symbolic attribution and substantive attribution) and their subsequent attitudes and behaviors.

Finally, this study had very special samples and was conducted in Chinese SMEs, the findings of which may lack generalizability. Researchers may test the current research model in enterprises varying in sizes and ownerships in future studies. Besides, previous cross-national studies demonstrated that the relationship between CSR and employee outcomes may vary across cultures (Farooq et al., [2014](#), [2017](#)). Thus, researchers are strongly recommended to test the model in other countries to see if it still holds true.

Conclusions

Until recently, few researchers examined the effect of the perception of a certain type of CSR on employees' UPB. By adopting attribution theory and cue consistency theory, our study develops a mediated moderation model to explore the mechanism and boundary condition underlying the effect of external CSR on employees' UPB. Our results suggested that symbolic attribution mediated the positive relationship between external CSR and employees' UPB, while high internal CSR attenuated the effect of external CSR on symbolic attribution. Our study reveals a potential dark side of external CSR, finds attribution to be the very mechanism that explains employees' behavioral response to the organization's external CSR and answers the call to explore boundary conditions of external CSR's effect on employee outcomes.

Declarations

This research was reviewed and approved by the Ethics Committee of College of Economics & Management, China Three Gorges University, which accords to 1964 Helsinki Declaration and its later amendments or comparable ethical standards.

Conflict of Interest The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this paper.

Informed Consent Informed consent was obtained from all participants included in the study.

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