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How Do Employees Perceive Corporate Responsibility? Development and Validation of a Multidimensional Corporate Stakeholder Responsibility Scale

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Recent research on the microfoundations of corporate social responsibility (CSR) has highlighted the need for improved measures to evaluate how stakeholders perceive and subsequently react to CSR initiatives. Drawing on stakeholder theory and data from five samples of employees

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(N = 3,772), the authors develop and validate a new measure of corporate stakeholder responsibility (CStR), which refers to an organization's context-specific actions and policies designed to enhance the welfare of various stakeholder groups by accounting for the triple bottom line of economic, social, and environmental performance; it is conceptualized as a superordinate, multidimensional construct. Results from exploratory factor analyses, first- and second-order confirmatory factor analyses, and structural equation modeling provide strong evidence of the convergent, discriminant, incremental, and criterion-related validities of the proposed CStR scale. Two-wave longitudinal studies further extend prior theory by demonstrating that the higher-order CStR construct relates positively and directly to organizational pride and perceived organizational support, as well as positively and indirectly to organizational identification, job satisfaction, and affective commitment, beyond the contribution of overall organizational justice, ethical climate, and prior measures of perceived CSR.

Keywords: *corporate social responsibility; stakeholders; employees' perceptions; scale development and validation; multidimensional construct*

The 21st century has been marked by the emergence of corporate social responsibility (CSR) as a central topic for scholars and practitioners (Aguinis & Glavas, 2012). Research has shown that CSR, defined as the "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis, 2011: 855), contributes to a firm's competitive advantage for creating "shared value" (Porter & Kramer, 2011) by influencing stakeholders' behaviors (Barnett, 2007; Bosse, Phillips, & Harrison, 2009). Meta-analyses confirm this insight, revealing a small (Margolis, Elfenbein, & Walsh, 2009) to medium (Orlitzky, Schmidt, & Rynes, 2003) positive link between CSR and financial performance. In the workplace, CSR perceptions positively relate to employees' commitment to and identification with the organization (Jones, 2010; Vlachos, Panagopoulos, & Rapp, 2014), organizational attractiveness for job seekers (Jones, Willness, & Madey, 2014, Study 2; Rupp, Shao, Thornton, & Skarlicki, 2013, Study 1), organizational citizenship behaviors (Jones; Rupp et al.), and in-role job performance and extrarole CSR performance (Vlachos et al.).

Research into the psychology of CSR also highlights the importance of microlevel phenomena (Morgeson, Aguinis, Waldman, & Siegel, 2013) and the need to consider "how employees perceive and subsequently react to acts of corporate social responsibility or irresponsibility" (Rupp et al., 2013: 896). Although clarifying the microfoundations of CSR can explicate the underlying psychological processes, contingencies, and outcomes of employees' perceptions of CSR, few organizational behavior (OB) or human resource management (HRM) studies address CSR (Aguinis & Glavas, 2012). This dearth of research may result from the lack of systematic testing or refinement of theories underlying employees' CSR perceptions (Rupp et al.) related to key methodological and measurement issues (Morgeson et al.). Both practitioners and scholars recognize that CSR is a useful tool for managing employees' attitudes and behaviors (Bhattacharya, Sen, & Korschun, 2008; Vlachos et al., 2014), yet measures of employees' CSR perceptions remain underdeveloped (Morgeson et al.).

A particularly pressing need is a scale with strong psychometric qualities to assess this higher-order multidimensional construct. A construct is multidimensional if it represents

several distinct, related dimensions that can be treated as a single, higher-order, theoretical concept (Edwards, 2001; Johnson, Rosen, & Chang, 2011). Higher-order multidimensional constructs facilitate theory building because they capture the heterogeneity of organizational phenomena while providing more parsimonious overall constructs (Johnson, Rosen, & Chang). According to Edwards, they can also help predict complex work attitudes and behaviors, in that they can match the level of abstraction associated with predictors and criteria. Although stakeholder theory suggests that employees' perceptions of CSR represent a multidimensional and multifaceted construct, and despite calls for examining how higher-order OB outcomes relate to CSR perceptions (Morgeson et al., 2013; Rupp et al., 2013), we know little about the nature and dimensional structure of CSR perceptions as a higher-order construct.

As Way et al. (in press) note, understanding of the substantive relationships among constructs (e.g., CSR perceptions and outcomes) suffers if we devote insufficient attention to their measurement issues, such as construct validity. That is, to enhance understanding of perceived CSR predictors, mediators, outcomes, and boundary conditions, we need a sound, valid measure of perceived CSR (Morgeson et al., 2013). Furthermore, considering the importance of contemporary investments in CSR initiatives (Bonini & Görner, 2011), it is crucial to assess how employees perceive and subsequently react to these initiatives to maximize their returns (Rupp, Ganapathi, Aguilera, & Williams, 2006). We propose a new measure of CSR perceptions by developing and validating a multidimensional, stakeholder-based measure of employees' CSR perceptions, the Corporate Stakeholder Responsibility (CStR) scale. By following recommended steps to develop and validate scales for higher-order, multidimensional constructs (Johnson, Rosen, & Chang, 2011; Johnson, Rosen, Chang, Djurdjevic, & Taing, 2012), we establish a measure for a superordinate, multidimensional CStR construct that "represents a general concept that is manifested by specific dimensions" (Edwards, 2001: 145). We thus propose that as a higher-order, multidimensional construct, the CStR construct can be represented by different interrelated facets, which can be conceptualized under a theoretically meaningful overall abstraction (Law, Wong, & Mobley, 1998).

In turn, this article extends existing research in three noteworthy ways. First, it integrates stakeholder and CSR theory more closely with OB and HRM literature and establishes CSR perceptions as a broad construct that can be related to other higher-order, multidimensional constructs beyond those offered by related constructs, such as organizational justice or ethical climate. Second, in developing and validating the CStR scale, we provide a reliable, valid, flexible instrument for studying the CStR construct and its nomological network empirically. Third, this article extends current research on the microfoundations of CSR by showing how the CStR construct can be related to, both directly and indirectly, relevant organizational outcomes.

CSR Perceptions: A Multidimensional Stakeholder Perspective

Perceptions of CSR

Employees, as members of a corporation, are concerned about, contribute to, perceive, evaluate, and react to their firm's CSR activities (Rupp et al., 2006). Central to employees' reactions are their *perceptions* of CSR activities (Aguinis & Glavas, 2012), which may be

inaccurate, such as when CSR practices are not as prevalent as employees perceive them to be (Glavas & Godwin, 2013). Yet their existence has implications for employees' attitudes and behaviors (Dijksterhuis & van Knippenberg, 1998) because

> how employees perceive the CSR of their employer may actually have more direct and stronger implications for employees' subsequent reactions than actual firm behaviors of which employees may or may not be aware. (Rupp et al., 2013: 897)

Accordingly, we approach CSR as a psychological and perceptual phenomenon and seek to develop a subjective measure that can capture perceived CSR rather than actual CSR actions.

Issues With CSR Perception Definitions: Relevance of a Stakeholder Framework

Various definitions of the CSR construct have resulted in multiple measurement approaches (Aguinis, 2011; Morgeson et al., 2013). An early conceptualization came from Carroll's definition of CSR as "the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (1979: 500). Following this responsibility-based view, Maignan and Ferrell (2000) propose a "corporate citizenship" concept to evaluate employees' perceptions of CSR along ethical, legal, economic, and discretionary dimensions. However, Carroll's definition ignores cases in which a corporation engages in these four behaviors but still fails to appeal to some internal and external stakeholders (Glavas & Godwin, 2013). Rupp et al. also suggest that only the "discretionary citizenship subscale aligns with contemporary definitions of CSR" and regard Carroll's framework as restrictive, in that it overlooks corporate "actions that benefit stakeholders, external to the firm" (2013: 906).

To address this limitation, other approaches focus on how organizations globally treat individuals or groups. Building on justice theory, these works distinguish distributive, procedural, and interactional dimensions of employees' CSR perceptions such that

> employees judge the social concern that is embedded in an organization's action (procedural CSR), the outcomes that result from such actions (distributive CSR), and how individuals, both within and outside the organization, are treated interpersonally as a result of these actions (interactional CSR). (Rupp et al., 2006: 539)

Although this view offers a plausible structure for how employees perceive the treatment of individuals or groups by corporations, it cannot capture the distinctive nature of CSR perceptions compared with perceptions of organizational justice, in that it tends to merge both constructs (Rupp, 2011).

Another theoretical approach adopts a stakeholder-based view (Clarkson, 1995; Freeman, 1984) and organizes perceptions of CSR according to employees' perceptions of how the organization treats its stakeholders. Post, Preston, and Sachs define stakeholders as "the individuals and constituencies that contribute, either voluntarily or involuntarily, to [the firm's] wealth-creating capacity and activities, and that are therefore its potential beneficiaries and/or risk bearers" (2002: 8). Beyond stakeholder theory's prominence in management literature (Laplume, Sonpar, & Litz, 2008; Parmar, Freeman, Harrison, Wicks, Purnell, & de Colle,

2010), several arguments justify a stakeholder focus. Most recent definitions of CSR in OB literature refer to stakeholders (Barnett, 2007; Glavas & Godwin, 2013; Morgeson et al., 2013), and in a sense,

> there is no need to think in terms of social responsibility. In fact we might even redefine "CSR" as "corporate stakeholder responsibilities" to symbolize that thinking about stakeholders is just thinking about the business and vice versa. (Freeman, Harrison, & Wicks, 2007: 99)

Stakeholder theory suggests that managers think about their activities in terms of stakeholder relationships (Freeman, 1984). According to "descriptive" stakeholder theory (Donaldson & Preston, 1995), actors' representations of their environment are organized around the perceptions of stakeholder groups (Bundy, Shropshire, & Buchholtz, 2013), which reflect "who and what really count" (Mitchell, Agle, & Wood, 1997: 853). Cognitive studies confirm that managerial cognition reflects stakeholder categories (e.g., Lucea, 2010). Accordingly, stakeholder groups likely offer a useful heuristic that employees use to evaluate their corporation's behaviors toward various internal and external constituents.

Furthermore, business case studies indicate that CSR influences on performance are mediated by stakeholders' attitudinal and behavioral responses to CSR actions (Barnett, 2007). Clarifying how a stakeholder group, such as employees, perceives CSR actions oriented toward different stakeholders can help corporations determine how their CSR programs and policies contribute to their value creation. Finally, a stakeholder-based view usefully complements the responsibility-based view (Glavas & Godwin, 2013) while remaining compatible with the justice-based view in that it captures how employees perceive treatments of specific stakeholders (Rupp et al., 2006; Vlachos et al., 2014).

On the basis of these combined arguments, we consider a stakeholder-based perspective a comprehensive approach for developing our CStR scale. We define and operationalize CStR, in line with Aguinis (2011) and Barnett (2007), *as an organization's context-specific actions and policies that aim to enhance the welfare of stakeholders by accounting for the triple bottom line of economic, social, and environmental performance*, with a focus on *employees' perceptions* of CStR.

Existing Measures: A Review and Assessment

Appendix A, available in the online supplemental material, reviews notable measures used to evaluate CSR perceptions. We distinguish between *unidimensional* and *multidimensional* scales and discuss whether they adequately capture the multidimensional and stakeholder dimensions of the CSR construct.

Unidimensional scales. Most unidimensional measures focus on employees' general attitudes, expectations, judgments, or opinions toward CSR, including their beliefs about whether their corporations or they, as employees, should engage in CSR (e.g., Hunt, Kiecker, & Chonko, 1990). Construct deficiency (i.e., lacking important facets) is the most obvious concern associated with such measures, which cannot capture all dimensions of the CSR construct. Most reported unidimensional conceptualizations and operationalizations also tend to confuse perceptions of corporate behaviors related to CSR with normative ethical evaluations (e.g., Jin & Drozdenko, 2010). Finally, several unidimensional

measures suffer from unknown or limited reliability and validity; thus, it is uncertain how accurately those measures reflect employees' perceptions of how organizations treat different stakeholders through CSR initiatives.

Multidimensional scales. Some multidimensional scales rely on lists of CSR issues to gather employees' perceptions of what their organizations have done to address these points (e.g., Ford & McLaughlin, 1984). To identify key issues, authors use classifications established by social rating agencies (e.g., Ruf, Muralidhar, & Paul, 1998) or inferred from a particular industrial context (e.g., Petersen & Vredenburg, 2009). The process of scale development is highly context specific and mostly atheoretical. Consequently, ambiguities between the conceptualization of CSR and these scales can arise, making their generalizability difficult. The content and construct validity for these measures also is limited (e.g., Stites & Michael, 2011).

Most theoretically informed measures instead reflect a responsibility-based view. For example, Maignan and Ferrell's (2000) corporate citizenship scale assesses the CSR perceptions of different stakeholders (e.g., customers, employees, managers) on the basis of Carroll's (1979) framework (economic, legal, ethical, and discretionary responsibilities). However, several studies have failed to confirm the dimensionality of this scale (Pérez & del Bosque, 2013). In addition, the scale does not capture comprehensively the stakeholder dimensional structure of CSR (Rupp et al., 2013), and it suffers from validation weaknesses (see Appendix A in the supplemental material).

Although no scale reflects the justice-based view of CSR perceptions (Rupp et al., 2006), prior studies employ justice constructs as proxies for CSR. For example, Brammer, Millington, and Rayton (2007) evaluate employees' perceptions with items that correspond to a procedural justice component of CSR, and Rupp et al. (2013) approach CSR as being third-party justice. Both approaches may suffer from contamination though, because they measure two conceptually different, though related, constructs (i.e., CSR and justice) using similar sets of items.

Turker (2009b) proposed a scale that adopts a stakeholder-based view of the CSR concept and considered four categories of employees' CSR perceptions oriented toward society (i.e., natural environment, future generations, and nongovernmental organizations), employees, customers, and government. Yet this scale was tested with a single sample of very young, highly educated business professionals, all in white-collar jobs in the service sector of a single country (Turkey). Turker did not report any tests of convergent, discriminant, or predictive validity based on confirmatory factor analyses (CFAs). Nor does the reported scale development process allow for evaluations of whether the assessed construct is a higher-order, multidimensional construct in the sense of Edwards (2001), Law et al. (1998), or Johnson, Rosen, and Chang (2011).

In summary, considerable efforts devoted to defining and assessing CSR perceptions still have not overcome three main limitations. First, most existing scales do not operationalize a stakeholder-based view of employees' CSR perceptions. Second, some measures suffer from construct deficiency, such that they do not capture major relevant dimensions of CStR perceptions, or from contamination, such that they include items that assess conceptually different constructs (e.g., justice, ethical climate). Third, prior studies neglect an important implication of defining CSR as a higher-order, multidimensional construct (Edwards, 2001; Law et al., 1998).

Higher-Order Nature and Multidimensionality of CSR Perceptions

The lack of systematic analysis of the higher-order, multidimensional nature of CSR perceptions is especially problematic when we consider that such constructs facilitate theory development in two ways: (1) they better match the predictions of broadly defined outcomes that span multiple domains ("bandwidth-fidelity trade-off") and (2) they are more parsimonious than their individual and redundant indicators or dimensions for examining a phenomenon ("jungle fallacy avoidance"; Johnson, Rosen, & Chang, 2011: 242). Prior research also distinguishes superordinate from aggregate higher-order constructs:

> If the relationships flow from the construct to its dimensions, the construct may be termed *superordinate* because it represents a general concept that is manifested by specific dimensions. If the relationships flow from the dimensions to the construct, the construct may be termed *aggregate* because it combines or aggregates specific dimensions into a general concept. (Edwards, 2001: 145)

Furthermore, Law et al. (1998) proposed a taxonomy of multidimensional constructs that clarifies the relationship between the overall construct and its dimensions. Using a relational-level classification criterion, these authors suggested that a superordinate construct can be defined under the *latent model* according to which the multidimensional construct exists at a deeper and more embedded level than its dimensions. Conceptually, the superordinate, multidimensional construct represents a higher-order abstraction underlying its reflective dimensions. Hence, dimensions are just different facets or forms that are manifestations of the overall construct (Edwards, 2011; Wong, Law, & Huang, 2008). In contrast, Law et al. invoked the *aggregate* and *profile models* when multidimensional constructs exist at the same level as their dimensions. In the *aggregate model*, the dimensions are components of the overall construct. The multidimensional construct is therefore operationalized as a composite of its formative dimensions according to a specific algebraic formula (Edwards). In the *profile model*, the multidimensional construct is specified as a discrete combination of various levels of its dichotomized dimensions (Law et al.; Wong et al.). In sum, unlike an aggregate construct, which is the weighted sum of its components, or a profile construct, which is a combination profile of the levels of its dimensions, a *superordinate* construct represents the shared variance of its facets or dimensions (Edwards; Law et al.; MacKenzie, Podsakoff, & Jarvis, 2005; Wong et al.).

The nature of the higher-order structure of CSR perceptions and the psychometric properties of prior multidimensional CSR scales have not been explored systematically. Prior studies show that CSR perceptions have multiple facets and relate to complex and multidimensional outcomes, but CSR perceptions rarely have been operationalized with the same degree of complexity or abstraction as their organizational outcomes. We approach the CStR construct as a *superordinate* multidimensional construct, indicated by distinct dimensions that capture employees' perceptions of CSR deployed towards various stakeholder groups. The CStR construct thus cannot be conceived separately from its specific dimensions (Johnson, Rosen, & Chang, 2011). By the same token, we suggest that as a superordinate, multidimensional construct, the CStR construct taps the intersections among the dimensions and represents a core underlying shared variance across each of the facets, through which an organization's engagement with stakeholders manifests. By considering the multidimensional and

stakeholder-based nature of CSR perceptions, our proposed CStR construct is reflected by the full set of employees' perceptions of different stakeholders' treatments and should better predict how they relate to higher-order, complex, organizational outcomes.

Overview of Validation Studies

Table 1 presents an overview of our studies and the process we followed to build the CStR scale, in line with established procedures (Edwards, 2001; Johnson et al., 2012; Johnson, Rosen, & Chang, 2011). Beyond scale development, the final two studies contribute to theory building by testing how organizational pride mediates the relationship between CStR perceptions, organizational identification, and job satisfaction, beyond that explained by organizational justice, as well as how perceived organizational support (POS) mediates the relationship between CStR perceptions and organizational affective commitment.

Phase 1: Item Generation, Reduction, and Refinement

Study 1: Item Development and Content Validity Assessment

To assess how employees perceive CSR, we generated items through combined deductive and inductive approaches (Hinkin, 1995, 1998). We developed initial content specifications based on (1) a comprehensive review of literature on CSR and stakeholder theory, (2) existing measures of CSR perceptions, and (3) nine qualitative focus groups including 62 employees with positions at different hierarchical levels (i.e., nonmanagers and managers) in different companies in multiple activity sectors, such as air transport, energy, or construction. To start the focus groups, the facilitators asked participants to describe how they viewed their organization's engagement with stakeholders and give examples of actions that they considered representative of CSR. We conducted a content analysis of these transcribed data, using an open-coding approach (Miles & Huberman, 1994). The grouping of CSR actions along stakeholder categories emerged as a relevant and natural way to categorize employees' verbatim comments.

Six domains were deemed appropriate as facets of the CStR construct: employee-, customer-, natural environment–, shareholder-, supplier-, and community-oriented CSR. Through the focus groups with employees, we inductively identified how they perceived CSR initiatives oriented toward these various stakeholders. In total, we gathered an initial pool of 91 items that we submitted to a content validity assessment, performed by four faculty members from a northern European university who were familiar with CSR topics. These subject matter experts assigned the randomly ordered items into one of the six dimensions, which we described briefly for them. In this procedure, 47 of the 91 items matched their appropriate dimension, according to at least three of the four experts, so we retained them for subsequent phases (Bolino & Turnley, 1999). Each subscale included more than the recommended minimum of 3 items (Hinkin, 1995).

To fine-tune the items and strengthen the content validity assessment, we submitted all 47 items to a workshop discussion among subject matter experts from two universities and a group of 10 CSR or sustainable development managers. On the basis of their comments, we revised some items' phrasing to avoid redundancy, ambiguous wording, exceptionally lengthy items, or jargon (DeVellis, 2003; MacKenzie, Podsakoff, & Podsakoff, 2011).

Table 1
Overview of Validation Studies

Studies	Objectives	Variables	Main Findings
Phase 1: Item Generation, Reduction, and Refinement			
Study 1: Theory and focus groups	• Item development • Content validity assessment	• Corporate stakeholder responsibility (CStR)	• Identification of six dimensions
Study 2: Quantitative pilot study	• Item refinement • Test of item reliability and dimensionality	• Six dimensions of CStR (preliminary version) • Corporate citizenship	• Reliable measures for five dimensions of CStR • Discussion of the results with experts • Creation of five-item measure of supplier-oriented corporate social responsibility (CSR)
Phase 2: Basic Psychometric Properties of the CStR Scale			
Study 3: Exploratory factor analysis	• Test of the reliability and dimensionality of items • Keep a parsimonious set of items	• Six dimensions of CStR	• Reliable measures for six dimensions of CStR
Study 4: First- and second-order confirmatory factor analysis	• Convergent and discriminant validity • Test of CStR as a superordinate, multidimensional construct	• Six dimensions of CStR	• The six dimensions are distinct but not independent as a result of the existence of a second-order construct • Preliminary evidence for convergent and discriminant validity
Phase 3: Convergent, Discriminant, and Incremental Validity of the Second-Order CStR Construct			
Study 5: Convergent and discriminant validity evidence for the second-order CStR construct	• Cross-validate the multidimensional factor structure of the CStR construct • Convergent and discriminant validity assessment for the second-order CStR construct	• Six dimensions of CStR • Organizational overall justice • Ethical climate • Negative affect	• Convergent validity evidence: the second-order CStR construct relates positively to organizational overall justice and ethical climate perceptions • Discriminant validity evidence: the second-order CStR construct relates weakly to negative affect and is distinct from organizational overall justice and ethical climate
Study 6: Incremental validity evidence for second-order CStR construct	• Incremental validity test • Theory testing: the mediating role of organizational pride in CStR relation with organizational identification and job satisfaction	• Six dimensions of CStR • Organizational overall justice • Organizational pride • Organizational identification • Job satisfaction • Controls: gender and tenure	• The CStR construct accounts for unique variance in organizational pride, beyond organizational overall justice, ethical climate, and existing measures of employees' CSR perceptions • Organizational pride completely mediates the relation between CStR and (a) organizational identification and (b) job satisfaction
Phase 4 : Criterion-Related Validity of the Second-Order CStR Construct			
Study 7: Criterion-related validity evidence for higher-order CStR construct	• Criterion-related validity test • Theory testing: the mediating role of perceived organizational support in CStR relation with organizational affective commitment	• Six dimensions of CStR • Organizational overall justice • Perceived organizational support • Ethical climate • Affective commitment • Controls: gender, age, tenure	• Support for the criterion-related validity evidence for the higher-order CStR construct • The CStR construct is positively and indirectly associated with organizational affective commitment, via perceived organizational support, beyond what is explained by ethical climate or organizational overall justice

Study 2: Item Reduction and Refinement

Using the items generated from Study 1, we conducted a quantitative pilot study to refine the scale and explore its reliability and dimensionality. The 47 items were administered in random order to ensure stringent tests (Linderbaum & Levy, 2010).

Sample and procedure. A sample of 332 employed master of business administration students at two large European universities completed surveys during class time. Their average age was 35.86 years (*SD* = 10.35), 45.50% of the sample were men, and 47.30% had been with their employer for at least 5 years. They worked for companies of various sizes (e.g., 29.80% of companies had fewer than 100 employees; 29.50% had more than 5,000 employees) and in various industries, such as aeronautics (21.40%), banking (12.60%), telecommunication (21.10%), health care (5.30%), and power and energy (9.40%).

Measures. The 47 items, generated to reflect six dimensions of CSR actions oriented toward stakeholders, appeared together with the 16-item measure of corporate citizenship developed by Maignan and Ferrell (2000). Respondents indicated the extent to which they agreed with each statement on a 1 (*strongly disagree*) to 6 (*strongly agree*) Likert-type scale.

Analyses and results. To determine the factor structure of the 47-item scale, we performed an exploratory factor analysis (EFA) using principal axis factoring and promax rotation on the items pool. Using a minimum cutoff level of .50 for a factor loading (Tabachnick & Fidell, 2001), we removed 1 item for its insufficient loading on any factor and 12 items for cross-loading on multiple factors. We thus retained 34 items, grouped into five reliable dimensions (Cronbach's alphas greater than .70): 9 items for employee- ($\alpha = .87$), 5 for customer- ($\alpha = .83$), 9 for natural environment– ($\alpha = .93$), 4 for shareholder- ($\alpha = .91$), and 7 for community-oriented ($\alpha = .92$) CSR. We dropped the 4-item measure of supplier-oriented CSR though, because it cross-loaded with the employee-, natural environment–, and customer-oriented CSR dimensions.

Next, we examined the extent to which the CStR dimensions were distinct from but correlated with a four-component measure of corporate citizenship, reflecting economic, legal, ethical, and discretionary citizenship (Maignan & Ferrell, 2000). Our factor analyses instead indicated two factors: economic citizenship ($\alpha = .78$) and societal citizenship, which merged the legal, ethical, and discretionary components ($\alpha = .85$). Employee-, natural environment–, and community-oriented CSR related more strongly to societal citizenship than economic citizenship; shareholder- and customer-oriented CSR instead related more to economic citizenship than societal citizenship. Accordingly, the correlation of employee-oriented CSR with societal citizenship (.65, $p < .01$) was greater than that with economic citizenship (.22, $p < .01$). The correlations of community-oriented CSR with economic and societal citizenship were, respectively, .17 and .40 ($p < .01$). Shareholder-oriented CSR correlated more strongly with economic citizenship (.55, $p < .01$) than with societal citizenship (.26, $p < .01$), whereas natural environment–oriented CSR was moderately and nearly equally correlated with economic (.35, $p < .01$) and societal (.36, $p < .01$) citizenship. The correlation of customer-oriented CSR was relatively high with both economic and societal citizenship (.42 and .43, respectively, $p < .01$), likely because customers, as members of the community, are concerned by societal citizenship.

Discussion. This pilot study provides preliminary support for the psychometric soundness of the CStR scale and the reliability of measures for five CSR dimensions oriented toward employees, customers, the natural environment, shareholders, and the community. However, the results indicate a surprising lack of distinctiveness for items measuring supplier-oriented CSR, especially considering that suppliers' misconduct can harm firms' reputations and employees' perceptions (International Organization of Standardization, 2010; Janney & Gove, 2011). Because high content validity is the primary concern in the item generation phase, we needed to refine, complete, or replace items before we proceeded with our validation process (Hinkin, 1995). Following DeVellis's (2003) recommendation, we asked a panel of nine CSR and human resource experts to opine about our preliminary results. They suggested retaining a supplier-oriented dimension. Through a group discussion with these experts, we created five new items corresponding to supplier-oriented CSR. Thus, we used a 39-item scale (34 items retained at the end of Study 2, plus 5 new items) in Phase 2.

Phase 2: Basic Psychometric Properties of the CStR Scale

To assess the factor structure and reliability of the CStR scale, we used a two-step procedure (Kinicki, Jacobson, Peterson, & Prussia, 2013). In Study 3, we evaluated the dimensionality of the CStR scale by submitting the 39 items to an EFA, which enabled us to test for scale reliability and retain a parsimonious set of items. In Study 4, with a different sample, we submitted the retained items to a CFA (Netemeyer, Bearden, & Sharma, 2003) and then tested the multidimensional nature of the CStR construct using a second-order CFA (Johnson et al., 2012; Johnson, Rosen, & Chang, 2011).

Study 3: EFA

Sample and procedure. We distributed 750 questionnaires to employees of a subsidiary of a large French firm in the construction industry and received 261 usable responses for a 34.80% response rate. In this sample, 74.30% of the respondents were men, with an average age of 37.76 years (SD = 10.74), and 45.70% had been with their employer for at least 5 years.

Measures and analyses. Respondents indicated their agreement with the 39 items of the CStR scale using a 6-point Likert-type scale (1 = *strongly disagree*, 6 = *strongly agree*). We factor analyzed their responses using principal axis factor extraction with promax rotation. We chose this type of oblique rotation because the CStR dimensions should not be completely independent. Only items with loading weights of at least .50 on a single factor and no more than .32 (approximately 10% overlapping variance) on another factor were retained (Tabachnick & Fidell, 2001). In addition, we computed coefficient alpha values for each factor.

Results and discussion. The EFA results supported a six-factor structure. Nevertheless, we dropped four items that did not meet the retention criteria (Netemeyer et al., 2003). The remaining items for all six CStR dimensions had adequate communalities (> .50). In Table 2, we indicate the 35 retained items and the dimensional estimates of internal consistency

Table 2
Exploratory Factor Analysis (Study 3)

Factors and items	F1	F2	F3	F4	F5	F6
F1: Community-oriented CSR						
Our company invests in humanitarian projects in poor countries.	.80					
Our company provides financial support for humanitarian causes and charities.	.77					
Our company contributes to improving the well-being of populations in the areas where it operates by providing help for schools, sporting events, etc.	.73					
Our company invests in the health of populations of developing countries (e.g., vaccination, fight against AIDS).	.69					
Our company helps NGOs and similar associations such as UNICEF, the Red Cross, and emergency medical services for the poor.	.65					
Our company gives financial assistance to the poor and deprived in the areas where it operates.	.62					
Our company assists populations and local residents in case of natural disasters and/or accidents.	.60					
F2: Natural environment–oriented CSR						
Our company takes action to reduce pollution related to its activities (e.g., choice of materials, eco-design, and dematerialization).		.75				
Our company contributes toward saving resources and energy (e.g., recycling, waste management).		.72				
Our company makes investments to improve the ecological quality of its products and services.		.68				
Our company respects and promotes the protection of biodiversity (i.e., the variety and diversity of species).		.66				
Our company measures the impact of its activities on the natural environment (e.g., carbon audit, reduction of greenhouse gas emissions, global warming).		.65				
Our company invests in clean technologies and renewable energies.		.64				
Our company encourages its members to adopt eco-friendly behavior (sort trash, save water and electricity) to protect the natural environment.		.61				
F3: Employee-oriented CSR						
Our company implements policies that improve the well-being of its employees at work.			.82			
Our company promotes the safety and health of its employees.			.69			
Our company avoids all forms of discrimination (age, sex, handicap, ethnic or religious origin) in its recruitment and promotion policies.			.68			
Our company supports equal opportunities at work (e.g., gender equality policies).			.59			
Our company encourages employees' diversity in the workplace.			.57			
Our company helps its employees in case of hardship (e.g., medical care, social assistance).			.55			

(continued)

Table 2 (continued)

Factors and items	F1	F2	F3	F4	F5	F6
Our company supports its employees' work and life balance (e.g., flextime, part-time work, flexible working arrangements).			.55			
F4: Supplier-oriented CSR						
Our company endeavors to ensure that all its suppliers (and subcontractors), wherever they may be, respect and apply current labor laws.				.77		
Our company makes sure that its suppliers (and subcontractors) respect justice rules in their own workplaces.				.75		
Our company cares that labor laws are applied by all its suppliers (and subcontractors) wherever they may be.				.74		
Our company would not continue to deal with a supplier (or subcontractor) who failed to respect labor laws.				.73		
Our company helps its suppliers (and subcontractors) to improve the working conditions of their own workers (e.g., safe working environment, etc.).				.65		
F5: Customer-oriented CSR						
Our company checks the quality of goods and/or services provided to customers.					.83	
Our company is helpful to customers and advises them about its products and/or services.					.76	
Our company respects its commitments to customers.					.74	
Our company invests in innovations which are to the advantage of customers.					.71	
Our company ensures that its products and/or services are accessible for all its customers.					.69	
F6: Shareholder-oriented CSR						
Our company respects the financial interests of all its shareholders.						.79
Our company ensures that communication with shareholders is transparent and accurate.						.77
Our company takes action to ensure that shareholders' investments are profitable and perennial in the long-term.						.76
Our company makes sure that shareholders exert effective influence over strategic decisions.						.75
Eigenvalues	8.95	3.12	1.99	1.45	1.37	1.23
Common variance explained by each factor[a]	10.31	9.15	9.06	8.22	7.93	7.10
Cronbach's alpha	.86	.83	.82	.84	.86	.85

Note: $N = 261$ (Study 3). All the factor loadings are significant at $p < .001$. Items are sorted by their loadings on each factor. CSR = corporate social responsibility; NGO = nongovernmental organization.
[a]In the principal axis analysis, the proportion of shared variance among the items measuring each factor (Preacher & MacCallum, 2003).

(alphas), which met the standards for applied research, in support of content validity (Hinkin, 1998). The CStR scale exhibits strong psychometric qualities, and the reliability coefficients of its dimensions are higher than those of existing measures. Supplemental Appendix B provides the descriptive statistics and correlations.

Study 4: First- and Second-Order CFAs

Sample and procedure. We e-mailed Web-based surveys to 1,000 employees of a subsidiary of a French energy group and received 426 usable responses for a response rate of 42.60%. Of these respondents, 76.80% were men, more than 57.10% were older than 39 years, and 52.80% had been employed for more than 10 years by the firm.

Measures and analyses. Respondents indicated their agreement with each of the 35 retained items in Study 3. Accordingly, we examined whether (1) the hypothesized six-factor structure explained covariation among the scale items, (2) each item loaded significantly on its hypothesized factor, and (3) each latent factor explained a sufficiently large proportion of its measured indicators (Kinicki et al., 2013). In turn, we computed the $\rho_{vc(\eta)}$ index, or average variance extracted (AVE), which should be greater than .50 for each CStR dimension (Fornell & Larcker, 1981), as an initial assessment of the convergent validity of those dimensions.

To examine the distinctiveness of the six dimensions of the CStR construct, we compared our baseline model against a series of alternative nested models, merging two or more of the six CStR dimensions. In addition, we tested for overall discriminability by contrasting the six-factor baseline measurement model with a single-factor model (Kinicki et al., 2013). The model comparison was based on sequential chi-square and comparative fit index (CFI) difference tests (Cheung & Rensvold, 2002). We also tested for discriminant validity by checking that the AVE for each dimension was greater than the square of the correlation between it and any other dimension of the construct (Fornell & Larcker, 1981). According to Rai (in press), the average shared squared variance should be less than the AVE.

Following the Johnson, Rosen, and Chang (2011) and Johnson et al. (2012) procedure to examine multidimensional constructs, we performed first- and second-order CFAs. To test the empirical justification for including the indicators (first-order dimensions), we used three criteria (Johnson, Rosen, & Chang): (1) the indicator variables should have significant and substantive loadings on the second-order factor (cutoff of .70), (2) the higher-order factor model should exhibit acceptable fit, and (3) the set of indicators should be unidimensional, with high internal consistency, according to the composite latent variable reliability (CLVR).

Results and discussion. We found strong support for the hypothesized six-factor baseline model. As Tables 3 and 4 show, it yielded a good fit with the data—$\chi^2(540) = 878.86$, $p < .001$, square root mean residual (SRMR) = .049, CFI = .95, root mean square error of approximation (RMSEA) = .038. All first-order hypothesized factor loadings were statistically significant at the .01 level and reasonably large, ranging from .61 to .88 ($M = .73$). The reliability estimates (Cronbach's α) exceeded recommended levels, ranging from .84 (employees) to .91 (community). The AVE accounted for by the factor indicators was satisfactory, ranging from 49% to 61%, with an average of 55%. Except for employee-oriented CSR (49%), the $\rho_{vc(\eta)}$ values were well above the 50% criterion recommended by Fornell and Larcker (1981). Supplemental Appendix B contains the descriptive statistics and correlations.

The results also demonstrated strong support for the distinctiveness of the CStR's dimensions. The single-factor model fit the data poorly, compared with the hypothesized baseline model (see Tables 3 and 4). The six-factor model outperformed a series of more parsimonious models that merged different constructs, in support of the distinctiveness of

Table 3
Test of Convergent and Discriminant Validity Evidence for Corporate Stakeholder Responsibility (CStR) Dimensions (Study 4)

	Statistics and Shared Variance Estimates[a]												
	1	2	3	4	5	6	*M*	*SD*	α	AVE (ρ_{vc})	ASV	SO.FL	R_m^2
1. Natural environment–oriented CSR	—						4.07	0.58	.86	.51	.29	.75	.56
2. Employee-oriented CSR	.21**	—					3.81	0.63	.84	.49	.35	.84	.71
3. Community-oriented CSR	.21**	.28**	—				3.28	0.76	.91	.61	.24	.69	.45
4. Supplier-oriented CSR	.13**	.17**	.21**	—			3.51	0.72	.87	.54	.16	.51	.25
5. Customer-oriented CSR	.19**	.23**	.20**	.13**	—		3.75	0.60	.84	.54	.33	.82	.66
6. Shareholder-oriented CSR	.15**	.24**	.17**	.11**	.19**	—	3.81	0.65	.85	.60	.27	.73	.53
Higher-order CStR construct													
AVE (ρ_{vc})	.53												
CLVR	.87												

Note: $N = 426$. AVE (ρ_{vc}) = average variance extracted; ASV = average shared squared variance; SO.FL = second-order factor loading; R_m^2 = multivariate coefficient of determination; CSR = corporate social responsibility; CLVR = composite latent variable reliability.

[a]Maximum shared squared variance.

**$p < .01$ (two-tailed).

Table 4
Test of Convergent and Discriminant Validity Evidence for Corporate Stakeholder Responsibility (CStR) Dimensions (Study 4)

	Confirmatory Factor Analysis Results				
	χ^2 (*df*)	$\Delta\chi^2$ (*df*)	CFI	SRMR	RMSEA
Proposed six-factor, first-order CStR model	878.86 (540)	—	.95	.05	.04
Proposed six-factor, second-order CStR model	900.31 (549)	21.45* (9)	.95	.05	.04
Alternative first-order, five-factor model					
Merging employee- and community-oriented CSR	1,417.97 (545)	539.11** (5)	.88	.08	.06
Merging customer- and shareholder-oriented CSR	1,160.32 (545)	281.46** (5)	.91	.06	.05
Merging supplier- and community-oriented CSR	1,318.11 (545)	439.25** (5)	.89	.07	.06
Merging natural environment– and community-oriented CSR	1,641.87 (545)	763.01** (5)	.84	.08	.07
Alternative first-order, three-factor merging: (1) employee-, community-, and supplier-oriented CSR; (2) shareholder- and customer-oriented CSR; and (3) natural environment–oriented CSR	2,102.38 (552)	1,223.52** (12)	.78	.09	.08
Alternative first-order, two-factor merging: (1) employee-, community-, supplier-, natural environment–oriented CSR and (2) shareholder- and customer-oriented CSR	2,678.94 (554)	1,800.08** (14)	.70	.10	.10
Alternative one-factor CStR model	2,941.76 (555)	2,061.90** (15)	.66	.10	.10

Note: $N = 426$. CFI = comparative fit index; SRMR = square root mean residual; RMSEA = root mean square error of approximation; CSR = corporate social responsibility.
*$p < .05$ (two-tailed).
**$p < .01$ (two-tailed).

the constructs. For example, it compared favorably with the fit of five-factor models, for example, collapsing employee- and community-oriented CSR, $\chi^2(5) = 539.11$, $p < .01$. All chi-square difference tests were significant, and the ΔCFI values were greater than .01, with significant drops in fit compared with the baseline model (Cheung & Rensvold, 2002). The covariance estimates among the six dimensions of the CStR construct ranged from .11 to .28, lower than the average variance in indicators accounted for by each dimension (Fornell & Larcker, 1981).

Finally, the proposed six-factor, second-order CStR model fits the data as well as the first-order model: $\chi^2(549) = 900.31$, $p < .001$, SRMR = .052, CFI = .95, and RMSEA = .039. According to Bollen (1989), a second-order model is preferable to a first-order model if it fits the data because it allows for covariation among first-order factors and accounts for the corrected errors that are common in first-order models. All factor loadings for the second-order factor (SO.FL in Table 3) were statistically significant and substantive in size, ranging from .51 to .84 ($M = .72$). Only the supplier-oriented dimension did not meet the .70 standard.[1] However, the average loading met and exceeded this cutoff, so the indicators shared approximately 50% of their variance with the higher-order factor (Johnson, Rosen, & Chang, 2011; MacKenzie et al., 2011). Furthermore, we used Edwards's (2001) multivariate coefficients of determination (R_m^2) to assess the subdimensions of CStR as a multidimensional, superordinate construct. These values were substantive, from .25 to .71 ($M = .53$). The AVE accounted for in the second-order factor by its first-order factors was 53%, above Fornell and Larcker's (1981) threshold. Finally, the CLVR of the second-order CStR factor was .87—that is, well above the .70 criterion (Johnson, Rosen, & Chang; MacKenzie et al.). In summary, we found evidence of convergent and discriminant validities. The CFA showed that a second-order CStR construct existed and significantly explained the relationships among the six first-order dimensions.

Phase 3: Validity Evidence for the Second-Order CStR Construct

In this phase, we focused on the convergent, discriminant, and incremental validity of the overall scale (higher-order multidimensional construct), after having established evidence of the convergent and discriminant validity of each dimension in the previous phase.

Study 5: Convergent and Discriminant Validity of the Second-Order CStR Construct

Following the recommendations of Johnson, Rosen, and Chang (2011) and Johnson, Rosen, and Djurdjevic (2011), we sought to ensure that the factor structure derived in Studies 3 and 4 was not an artifact of the survey design, sample characteristics, or data collection method. We also tested the convergent and discriminant validity of the CStR measure.

Convergent Validity

To assess convergent validity, we started with an overview of the conceptual overlap and distinctions between the CStR construct and comparable constructs (i.e., organizational justice and ethical climate). According to prior research, employees' perceptions of CSR and

organizational justice perceptions are inextricably linked: They share the fundamental ethical assumption of normative treatment (Folger, Cropanzano, & Goldman, 2005; Rupp, 2011). Rupp et al. (2013) suggest that in an employee-centric approach, CSR is similar to justice. Vlachos et al. even define "[CSR] judgments as multi-stakeholder, third-party justice, a heuristic employees use in order to assess their employer's fairness" (2014: 993). Recent developments in justice theory indicate that employees' perceptions of organizational justice are informed by their perceptions of how the corporation treats their own group, as well as third parties (Rupp). In addition, several studies of the microfoundations of stakeholder theory highlight the connection between justice perceptions and corporate stakeholder responsibilities in terms of their underlying influences and outcomes (Bridoux & Stoelhorst, 2014). Treating stakeholders fairly should enhance firm performance because "stakeholders choose the levels of effort and resources they provide the firm based on their perceptions of justice" and reciprocate by rewarding fair or punishing unfair treatment, whether of themselves or others (Bosse et al., 2009: 450). We expect organizational justice and CStR perceptions to be positively linked:

Hypothesis 1: The second-order CStR construct relates positively to organizational justice perceptions.

According to deontic justice theory (Folger & Skarlicki, 2008), employees' CSR perceptions also could reflect morality-based motives (i.e., external third-party justice; Bauman & Skitka, 2012; Rupp et al., 2013). Building on the notion that individual perceptions of organizational justice depend on respect for human dignity and worth (Folger et al., 2005), Rupp et al. (2006) suggest that employees hold their organization responsible for "doing the right thing." The perception of ethical appropriateness in the workplace thus may relate to employees' perceptions of CSR. Several scholars highlight the explicit moral relevance of CSR (e.g., Aguinis, 2011). To fulfill their ethical responsibility and gain legitimacy, organizations need formal codes of conduct that meet society's expectations (Carroll, 1979). In this sense, "the concepts of values, ethics/morality and CSR are not mutually exclusive; rather, they are interrelated and somewhat interdependent" (Joyner & Payne, 2002: 305). Groves and LaRocca (2011) suggest that the ethical values of organizations' leaders are associated with employees' expectations and beliefs that their organizations treat stakeholders with care and develop CSR initiatives toward them. Consistent with this reasoning is our argument that the CStR construct connects with employees' perceptions of the ethical features of their workplace, usually captured through the construct of ethical climate, which refers to employees' shared perceptions of the ethical policies and practices of their organization (Victor & Cullen, 1988).

Hypothesis 2: The second-order CStR construct relates positively to ethical climate.

Discriminant Validity

We began this analysis with a series of CFAs of competing measurement models to assess the distinctiveness of the CStR measure from organizational justice and ethical climate measures (Tracey & Tews, 2005). In addition, we regard a weak relationship between the higher-order CStR construct and negative affect as evidence of discriminant validity (Linderbaum & Levy, 2010). Negative affect is a personality variable that describes the extent to which people

experience, in terms of frequency or intensity, strong and disturbing emotions (Watson & Clark, 1984). Finding covariation between the CStR construct and negative affect may indicate systematic error variance, which could disturb construct validity (Linderbaum & Levy), as well as cause a method bias (Podsakoff, MacKenzie, Lee, & Podsakoff, 2012). Weiss and Cropanzano (1996) postulate that negative affect exacerbates the impacts of negative moods on justice judgments, which entail a "hot" and affectively laden appraisal process (Barsky, Kaplan, & Beal, 2011). Applying this justice framework to CSR, we argue that employees' moods may affect how they respond to the CStR scale, especially as a result of the moral component of CSR; moral motives may have stronger affective influences on perceptions than do other motives (Bauman & Skitka, 2012). According to prior research, CSR initiatives represent important sources of information that influence employees' judgments of corporate morality (Bauman & Skitka; Rupp et al., 2006). Furthermore, when people experience negative affect, they do not possess positive outlooks about themselves or an organization. If they experience negative affect over time, people likely are less aware of or enthusiastic about CSR actions and initiatives (Seo, Barrett, & Bartunek, 2004). Finding a weak relationship between CStR and negative affect thus would represent good support for discriminant validity. We expect the following:

Hypothesis 3a: The second-order CStR construct is related to but distinct from organizational justice and ethical climate.
Hypothesis 3b: The second-order CStR construct relates weakly to negative affect.

Sample and procedure. We sent an online survey to 4,000 permanent full-time workers in a large French company that provides temporary staffing, outsourcing, and consulting services and received 1,109 usable responses for a 27.72% response rate. Among the respondents, 76.70% were women, their average age was 35.97 years (SD = 7.76), and 58.90% had been with the organization for more than 5 years. Respondents occupied a wide variety of positions, including top managers (1.60%), managers (15.20%), middle managers (36.70%), and employees (46.40%).

Measures. The 35-item CStR scale derived from Study 4 appeared in the questionnaire with a 6-point response format (1 = *strongly disagree*, 6 = *strongly agree*). The dimensions of the CStR scale demonstrated very good reliability (α = .87 for employee-, .86 for customer-, .90 for natural environment–, .87 for shareholder-, .91 for community-, and .84 for supplier-oriented CSR dimensions). To measure organizational overall justice, we used Ambrose and Schminke's (2009) scale, including items such as "For the most part, this organization treats its employees fairly" (Cronbach's α = .86). We also used 5 items from Schwepker (2001) to measure ethical climate, such as "My company enforces policies regarding ethical behavior" (Cronbach's α = .85). Finally, we measured negative affect with the 5-item Positive and Negative Affect Schedule (Watson, Clark, & Tellegen, 1988). Respondents indicated the frequency of negative affect they experienced in recent months, and the coefficient Cronbach's alpha was .72.

Analyses, results, and discussion. We cross-validated the results of Study 4 by testing the distinctiveness of each dimension of the CStR construct (see Appendix C in the supplemental material). Then we conducted a series of CFAs to explore the correlations of the higher-order, multidimensional CStR construct with overall organizational justice, ethical

Table 5
Test of Convergent and Discriminant Validity Evidence for the Higher-Order Corporate Stakeholder Responsibility (CStR) Construct (Study 5)

	1	2	3	4
1. Overall organizational justice	—			
2. Ethical climate	.54**	—		
3. Negative affect	.10**	.05	—	
4. Higher-order CStR construct	**.52****	**.43****	**.15****	—

Note: N = 1,109 (Study 5). Values in bold represent tests of the convergent and discriminant validity hypotheses.
**$p < .01$ (two-tailed).

climate, and negative affect, as detailed in Tables 5 and 6. We used Cohen's (1988) standards for small (less than .29), medium (.30–.49), and large (more than .50) correlations (Kinicki et al., 2013). In terms of convergent validity, we found significant, positive, moderately large relationships of the second-order CStR construct with overall organizational justice (r = .52), in support of Hypothesis 1, and ethical climate (r = .43), in support of Hypothesis 2. For discriminant validity, the second-order CStR construct was significantly but weakly related to negative affect (r = .15).

Adopting the procedure used by Tracey and Tews (2005), we conducted a series of CFAs to compare the chi-square differences between two structural equation models in which either the higher-order CStR construct was distinct from overall justice, ethical climate, and negative affect or all the constructs were treated as unitary (Bagozzi, Yi, & Phillips, 1991). We derived nested models, in which the six dimensions of CStR and their indicators loaded onto the higher-order CStR, and the items for overall justice, ethical climate, and negative affect were specified to load on a distinct factor. Then we compared them with models in which the items all loaded on the higher-order CStR. The three alternative models with the unitary versions of the constructs did not offer good fit with the data. The chi-square difference tests were significant: $\Delta\chi^2(2) = 289.79$, $p < .01$, for the comparison of CStR with overall justice; $\Delta\chi^2(2) = 412.91$, $p < .01$, for its comparison with ethical climate; and $\Delta\chi^2(2) = 1{,}292.50$, $p < .01$, for the model with negative affect. All the ΔCFI values were greater than .01; the models with free covariance thus fit significantly better. These results indicated the discriminant validity of our higher-order CStR construct and supported Hypotheses 3a and 3b.

In summary, the CStR construct related positively and significantly to organizational justice and ethical climate but remained empirically distinct. Moreover, the CStR construct was weakly related to variables such as negative affect. Study 5 thus has provided evidence of the convergent validity and discriminant validity of the second-order CStR construct.

Study 6: Incremental Validity Evidence for the Second-Order CStR Construct

We next examine the incremental validity for the CStR construct, which refers to "a type of criterion validity that examines the extent to which a measure explains criterion variance above and beyond other measures" (Kinicki et al., 2013: 20), with two usefulness analysis approaches (Darlington, 1990; Johnson et al., 2012). First, we tested whether the higher-order CStR

Table 6
Test of Convergent and Discriminant Validity Evidence for the Higher-Order Corporate Stakeholder Responsibility (CStR) Construct (Study 5)

	Second-Order Confirmatory Factor Analysis Results				
	χ^2 (*df*)	$\Delta\chi^2$ (*df*)	CFI	SRMR	RMSEA
Discriminant two-factor model: Higher-order CStR construct and overall organizational justice	3,048.21	—	.90	.07	.05
Unitary one-factor model: Merging higher-order CStR construct and overall organizational justice	3,338.00 (727)	**289.79** (2)**	.88	.09	.06
Discriminant two-factor model: Higher-order CStR construct and ethical climate	2,904.53 (725)	—	.91	.07	.05
Unitary one-factor model: Merging higher-order CStR construct and ethical climate	3,317.44 (727)	**412.91** (2)**	.88	.09	.06
Discriminant two-factor model: Higher-order CStR construct and negative affect	2,884.32 (725)	—	.91	.07	.05
Unitary one-factor model: Merging higher-order CStR construct and negative affect	4,176.82 (727)	**1,292.50** (2)**	.84	.09	.07

Note: $N = 1{,}109$ (Study 5). CFI = comparative fit index; SRMR = square root mean residual; RMSEA = root mean square error of approximation. Values in bold represent tests of the convergent and discriminant validity hypotheses. $^{**}p < .01$ (two-tailed).

construct accounted, directly or indirectly, for unique variance in outcomes such as employees' organizational pride, organizational identification, or job satisfaction beyond that explained by constructs such as organizational justice. Second, we assessed whether the higher-order CStR construct predicted these outcomes over and above existing measures of CSR perceptions.

According to the group engagement model (Tyler & Blader, 2003), employees take pride in belonging to a fair organization that supports and acknowledges them, which strengthens their self-worth through enhanced identification. Justice perceptions also reflect employees' psychological needs, such as self-esteem and belonging, and may enhance positive work attitudes, such as job satisfaction (Chen, Zhang, Leung, & Zhou, 2010). If the CStR construct can explain unique variance in such outcomes, beyond that explained by organizational justice or existing measures of perceived CSR, it would offer incremental validity.

Using social identity theory (Hogg & Terry, 2000; Tajfel & Turner, 1986), previous research has postulated that CSR initiatives foster organizational identification by reinforcing the prestige of the organization and employees' pride in organizational membership (Jones, 2010). Reputation studies affirm that the attractiveness and distinctiveness of an organization's image result partly from its capacity to meet its stakeholders' expectations through CSR initiatives (Bhattacharya, Korschun, & Sen, 2009). Furthermore, if belonging to a reputed, socially responsible organization is rewarding for employees, because it increases their self-worth and meets their need for self-enhancement, it should foster organizational identification (Glavas & Godwin, 2013; Gond, El Akremi, Igalens, & Swaen, 2010). It is easier to associate with an organization described positively rather than negatively

(Dutton & Dukerich, 1991), so employees' perceptions of CStR should relate positively to organizational identification. Jones uses employees' self-enhancement process to explain the mediating role of pride between a CSR initiative (i.e., organization's volunteer program) and organizational identification.

In addition, CSR represents a means by which companies can address employee needs, enhance overall well-being, and strengthen their relationship with their organization (Bauman & Skitka, 2012). Gavin and Maynard (1975) find a significant relationship between the degree to which an organization fulfills its societal obligations and the job satisfaction of its employees. Prior research also suggests that employees experience greater job satisfaction when they believe their employer is ethical (Koh & Boo, 2001). Because CSR initiatives address the requirements of stakeholders by focusing on societal issues, they offer "a natural extension of organizational ethics" (Valentine & Fleischman, 2008: 161), and various CSR dimensions relate positively to job satisfaction (De Roeck, Marique, Stinglhamber, & Swaen, 2014). Drawing on a psychological needs framework, Bauman and Skitka postulate that CSR perceptions relate positively to employees' satisfaction through group distinctiveness and belongingness. Because organizational pride might mediate between CStR perceptions and outcomes, such as organization identification and job satisfaction, we predict the following:

Hypothesis 4: The second-order CStR construct accounts for incremental criterion variance in employees' organizational identification and job satisfaction, through the mediating role of organizational pride, beyond that accounted for by (a) organizational justice or (b) existing measures of CSR perceptions.

Sample and procedure. We surveyed employees ($N = 1{,}962$) working in the headquarters of a large European utility company in two measurement waves separated by a 5-month lag. At Time 1 (T1), 461 employees responded, for a response rate of 23.49%. At Time 2 (T2), 206 of the 461 initial participants completed another Web-based survey, which offered a retention rate of 44.68%. Among this final sample, 73.30% of the respondents were men, more than 57.60% were older than 39 years, and 50.70% had been employed by the organization for at least 10 years.

Measures. We used the 35-item CStR scale at T1 and T2 with the same 6-point response format. The six CStR dimensions achieved very good reliability, with the following coefficient Cronbach's α values: employee- (T1 = .84, T2 = .85), customer- (T1 = .80, T2 = .86), natural environment– (T1 = .86, T2 = .88), shareholder- (T1 = .85, T2 = .81), community- (T1 = .87, T2 = .90), and supplier-oriented (T1 = .89, T2 = .86) CSR.

At T1, we also used the three-item scale developed by Wagner, Lutz, and Weitz (2009) to measure employees' judgments of the extent to which the company seemed socially responsible (overall perceived CSR); an example item is "[Organization] is a socially responsible company (it undertakes social and environmental initiatives on a voluntary basis)." The Cronbach's alpha was .89. We also measured overall justice with the six-item scale developed by Ambrose and Schminke (2009), for which the Cronbach's alpha was .95. At T2, we used the three items developed by Jones (2010) to measure organizational pride. A sample item was "I am proud to work for [organization]." The Cronbach's alpha was .94. Also, we measured organizational identification with the six-item scale developed by Mael and Ashforth (1992), including "[Organization]'s successes are also my successes" (Cronbach's

α = .88). To measure job satisfaction, we used four items developed by Eisenberger, Cummings, Armeli, and Lynch (1997), such as "Knowing what I know now, if I had to decide all over again whether to take my job, I would," which produced a Cronbach's alpha of .92. Finally, we measured age, gender, and organizational tenure as controls in the analyses.

Analyses, results, and discussion. The initial first-order CFAs assessed the distinctiveness of the six dimensions of the CStR scale; the first-order, six-factor model fit the data well at both T1, $\chi^2(539) = 780.52$, $p < .001$, SRMR = .059, CFI = .93, RMSEA = .047, and T2, $\chi^2(539) = 909.41$, $p < .001$, SRMR = .065, CFI = .90, RMSEA = .058. In the second-order CFAs, we determined that at T1, the higher-order CStR model yielded a good fit with the data, $\chi^2(548) = 814.53$, $p < .001$, SRMR = .065, CFI = .92, RMSEA = .049, and the factor loadings were statistically significant and substantive in size (.68–.86). With the T2 measures, we found that the second-order CStR model demonstrated satisfactory fit, $\chi^2(548) = 924.02$, $p < .001$, SRMR = .069, CFI = .90, RMSEA = .058, and all the loadings for the second-order factor were statistically significant, ranging from .52 to .79.

A series of CFAs enabled us to examine the distinctiveness of the second-order CStR construct compared with overall organizational justice and overall perceived CSR. The baseline model distinguishing the second-order CStR construct from overall justice at T1 (unconstrained model with the correlation between CStR and overall justice freely estimated)[2] fit the data better than a model that equated them (constrained model with correlation set to 1.00). The fit indices were as follows: $\chi^2(766) = 1{,}185.36$, $p < .001$, SRMR = .067, CFI = .91, and RMSEA = .052 versus $\chi^2(768) = 1{,}546.62$, $p < .001$, SRMR = .203, CFI = .83, and RMSEA = .070. The baseline model distinguishing the second-order CStR construct from overall perceived CSR measured at T1 also fit the data better than an alternative model that merged them—respectively, $\chi^2(654) = 995.65$, $p < .001$, SRMR = .064, CFI = .91, RMSEA = .051 versus $\chi^2(652) = 1{,}061.56$, $p < .001$, SRMR = .189, CFI = .89, RMSEA = .055. All chi-square differences were significant, affirming the distinctiveness of measures of the CStR construct from those of overall organizational justice, $\Delta\chi^2(2) = 361.26$, $p < .01$, or overall perceived CSR, $\Delta\chi^2(2) = 65.91$, $p < .01$.

To examine incremental validity, we conducted a usefulness analysis (Darlington, 1990). To retain both the higher-order CStR construct and its six lower-order dimensions, we used structural equation modeling with Mplus (Muthèn & Muthèn, 2013), which enabled us to account for measurement errors. We tested a model with direct and indirect paths from the second-order CStR construct to organizational pride (as a mediator) and organizational identification and job satisfaction (as outcomes) while simultaneously modeling direct and indirect paths from overall organizational justice or overall perceived CSR to the mediator and outcomes. If the paths from the second-order CStR construct to the outcomes are significant even when we control for the effects of overall organizational justice or overall perceived CSR, we have evidence of its incremental importance (Johnson et al., 2012). We tested a series of separate structural equation models (one for each pair of independent variables) to attenuate any multicollinearity among independent measures (Cohen, Cohen, West, & Aiken, 2003).

To avoid common method variance and rule out alternative explanations for the higher-order construct (Hinkin, 1998; Johnson, Rosen, & Djurdjevic, 2011), we adopted a temporal separation procedure (Johnson et al., 2012; Johnson, Rosen, & Chang, 2011; Johnson, Rosen,

& Djurdjevic) and used measures of the indicators of higher-order constructs at different times. Johnson and colleagues recommend assessing the validity and usefulness of multidimensional constructs by measuring their individual dimensions separately, and then using the dimensions to model higher-order constructs, because

> using summed scale scores for multidimensional constructs confounds higher-order construct-outcome relationships with lower-level dimension-outcome relationships. This confounding is problematic because it is impossible to demonstrate the incremental importance and relative importance of higher-order constructs compared to their dimensions unless constructs and dimensions are modeled separately. Only when they are modeled separately can it be determined whether or not higher-order constructs and their dimensions have differential relations with criteria. (2012: 70)

That is, we relied on CStR dimensions measured at different points in time (employee-, shareholder-, and supplier-oriented CSR at T1; customer-, natural environment–, and community-oriented CSR at T2).

Table 7 summarizes the means, standard deviations, and zero-order correlations among the variables. As we show in Table 8, the results for Model 1a demonstrate that the second-order CStR construct predicted organizational pride ($\beta = 0.37$, $p < .01$), related to organizational identification ($\beta = 0.80$, $p < .01$), controlling for the effect of overall justice. Furthermore, the effect of organizational pride on job satisfaction was significant ($\beta = 0.45$, $p < .01$), beyond that of overall organizational justice. To examine whether organizational pride mediated the positive relationships of CStR perceptions with identification and satisfaction, we estimated the significance of the relevant indirect effects using a bootstrap approach (Hayes, 2013). We bootstrapped 5,000 samples to obtain 95% bias-corrected confidence intervals (CIs) for these effects. The indirect effects of CStR perceptions on organizational identification (0.30, 95% CI = [0.13, 0.48]) and job satisfaction (0.17, 95% CI = [0.05, 0.23]), through pride, were significant.

To determine the incremental predictive power of the CStR construct, we examined a nested model (Walumbwa, Avolio, Gardner, Wernsing, & Peterson, 2008) in which the direct paths between the second-order CStR construct and criterion variables were fixed to 0 (Model 1b). Dropping the paths from the CStR construct to organizational pride, organizational identification, and job satisfaction resulted in substantially worse fit, $\Delta\chi^2(3) = 19.49$, $p < .01$. Compared with Model 1b, the results for Model 1a revealed that adding a path from the second-order CStR construct to the criterion variables resulted in a significant R-square increase in organizational pride ($\Delta R^2 = .091, p < .01$) in the mediation model. Thus, Hypothesis 4a received support.

In turn, the Model 2a results in Table 8 reveal that the second-order CStR construct significantly predicted organizational pride ($\beta = 0.53$, $p < .01$), which related to organizational identification ($\beta = 0.80$, $p < .01$) and job satisfaction ($\beta = 0.59$, $p < .01$), even after we controlled for the effect of overall perceived CSR. According to a bootstrap approach (Hayes, 2013), the indirect effects of CStR perceptions on organizational identification (0.40, 95% CI = [0.04, 0.70]) and job satisfaction (0.22, 95% CI = [0.04, 0.42]), through pride, were significant. In the nested Model 2b, the paths from the second-order CStR construct to the criterion variables were fixed to 0, which degraded the model fit, $\Delta\chi^2(3) = 27.25$, $p < .01$. Adding direct paths from CStR perceptions to the criterion variables significantly increased

Table 7
Descriptive Statistics and Correlations for the Test of Incremental Validity (Study 6)

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	*M*	*SD*
1. Gender[a]	—															—	—
2. Age[b]	−.20**	—														—	—
3. Organizational tenure[c]	−.19**	.65**	—													—	—
4. Overall organizational justice	−.04	.08	.03	(.95)												3.77	0.77
5. Overall perceived CSR	−.10	.13	.04	.36**	(.89)											3.72	0.78
6. Perceived CStR (Higher-order construct)[d]	—	—	—	—	—	—										—	—
7. Natural environment–oriented CSR	.03	.03	.06	.32**	.32**	—	(.88)									3.92	0.62
8. Employee-oriented CSR	−.13	.01	−.07	.46**	.66**	—	.22**	(.84)								3.43	0.67
9. Community-oriented CSR	−.06	−.01	.03	.38**	.33**	—	.50**	.33**	(.90)							3.21	0.75
10. Supplier-oriented CSR	−.01	.03	−.05	.13	.56**	—	.22**	.54**	.31**	(.89)						3.49	0.68
11. Customer-oriented CSR	−.02	.04	.06	.45**	.32**	—	.57**	.32**	.52**	.29**	(.86)					3.71	0.65
12. Shareholder-oriented CSR	−.16*	.16*	.12	.28**	.55**	—	.13	.60**	.24**	.44**	.21**	(.85)				3.84	0.66
13. Organizational pride	−.10	.15*	.18**	.45**	.27**	—	.40**	.16*	.28**	.13	.44**	.17*	(.94)			3.96	0.90
14. Organizational identification	−.14*	.22**	.19**	.33**	.16*	—	.30**	.11	.24**	.04	.38**	.05	.75**	(.88)		3.81	0.79
15. Job satisfaction	−.08	.05	.11	.58**	.17*	—	.25**	.24**	.19**	.03	.37**	.18**	.59**	.46**	(.92)	3.87	0.92

Note: $N = 206$ (Study 6). Alpha coefficients are shown on the diagonal in parentheses. CSR = corporate social responsibility; CStR = corporate stakeholder responsibility.
[a]Gender is coded 1 for male and 2 for female.
[b]Age is coded 1 = [≤ 24 years], 2 = [25 to 29 years], 3 = [30 to 34 years], 4 = [35 to 39 years], 5 = [40 to 49 years], 6 = [50 to 59 years], 7 = [≥ 60 years].
[c]Organizational tenure is coded 1 = [< 2 years], 2 = [2 to 5 years], 3 = [6 to 10 years], 4 = [10 to 15 years], 5 = [> 15 years].
[d]Correlations were computed between the six dimensions of the higher-order perceived CStR construct and the other variables of the model. We used different dimensions measured separately.
*$p < .05$ (two-tailed).
**$p < .01$ (two-tailed).

Table 8
Structural Equation Modeling Results for Incremental Validity Evidence for the Higher-Order Corporate Stakeholder Responsibility (CStR) Construct (Study 6)

	Model 1a			Model 1b			Model 2a			Model 2b		
	Pride	OI	JS	Pride	OI	JS	Pride	OI	JS	Pride	OI	JS
Gender[a]	−0.05	−0.06	−0.02	−0.05	−0.06	−0.02	−0.06	−0.06	−0.04	−0.05	−0.06	−0.03
Organizational tenure	0.13**	0.05	0.03	0.15**	0.05	0.03	0.14**	0.05	0.01	0.15**	0.05	0.01
Organizational overall justice	0.27**	−0.03	0.47**	0.48**	−0.01	0.44**	—	—	—	—	—	—
Overall perceived CSR	—	—	—	—	—	—	−0.03	−0.05	−0.08	0.30**	−0.02	−0.03
Higher-order CStR construct	**0.37****	**0.06**	**–0.11**	**0**	**0**	**0**	**0.53****	**0.06**	**0.11**	**0**	**0**	**0**
Pride (as a mediator)	—	0.80**	0.45**		0.82**	0.41**	—	0.80**	0.59**	—	0.83**	0.63**
R^2	.35**	.71**	.55**	.26**	.71**	.55**	.29**	.71**	.41**	.12**	.71**	.40**
ΔR^{2d}	**.09****	—	—				**.17****	—	—			
χ^2 (*df*)	2,158.37 (1448)			2,177.86 (1451)			2,170.44 (1345)			2,197.69 (1348)		
$\Delta\chi^2$ (Δdf)	**19.49** (3)**						**27.25** (3)**					

Note: $N = 206$ (Study 6). The table reports standardized beta coefficients; the ΔR^2 and the $\Delta\chi^2$ for Model 1a and Model 2a are in comparison with the R^2 for, respectively, Model 1b and Model 2b. The ΔR^2 was computed only for direct links in the mediation model (pride completely mediated the effects of the higher-order CStR construct on OI and JS). Values in bold represent tests of incremental validity hypotheses. OI = organizational identification; JS = job satisfaction; CSR = corporate social responsibility.
[a]We controlled only for gender and organizational tenure because age related strongly to organizational tenure (see Table 7).
**$p < .01$ (two-tailed).

the *R*-square value for organizational pride ($\Delta R^2 = .172$, $p < .01$) in the mediation model, in support of Hypothesis 4b.

Phase 4: Criterion-Related Validity Evidence for the Second-Order CStR Construct

In this final phase, we assessed the predictive validity of the CStR construct using a broader sample of full-time employees working in an international context. In so doing, we also tested whether the higher-order CStR construct predicted some well-established, broad OB outcomes using a two-wave, longitudinal study with working adults in multiple countries (Hinkin, 1998).

Study 7: Criterion-Related Validity Evidence for the Second-Order CStR Construct

Turker (2009a) shows that CSR initiatives directed toward different stakeholders relate positively to employees' organizational affective commitment, that is, their emotional attachment to and involvement in the organization. Three theoretical frameworks seek to explain the positive relationships between CSR initiatives and organizational affective commitment. First, many studies rely on social identity theory and argue that employees commit more to a socially responsible company with which they desire to identify because of its prestigious image (Farooq, Payaud, Merunka, & Valette-Florence, 2014). Second, employees' perceptions of stakeholder treatment may trigger reciprocating mechanisms (Bosse et al., 2009), such that a generalized social exchange (Molm, Collet, & Schaeffer, 2007) could explain employees' reactions to CStR, in terms of emotional attachment and intention to engage in exchange relations, that constitute commitment to a caring, generous, and benevolent organization (Farooq et al.; Gond et al., 2010). Third, according to self-determination theory, CSR initiatives may meet employees' psychological needs for relatedness and meaningful existence and, thus, enhance their affective commitment to the organization (Bauman & Skitka, 2012; Rupp, 2011). Most studies postulate that CSR is directly and positively associated with organizational affective commitment. Shen and Benson (in press) also argue that POS is consistent with internal CSR practices. We extend this perspective, drawing on the mechanism of generalized social exchange, and argue that both internal and external CSR practices are signs of an organization's commitment to its stakeholders and its willingness to value their contributions and care about their well-being. Therefore, CStR perceptions may be associated with organizational affective commitment through POS:

Hypothesis 5: The second-order CStR construct relates positively and indirectly to organizational affective commitment, through POS.

Sample and procedure. We collected data longitudinally over two measurement waves separated by a 1-year lag. At T1, we contacted 9,000 full-time workers in a large multinational petrochemical firm and asked them to complete an online survey on CSR practices; 2,945 employees voluntarily accessed the dedicated Web site for a 32.72% response rate. One year later, we contacted those respondents and invited them to respond to a second

Web-based survey. At T2, 1,770 participants completed the survey, yielding a retention rate of 60.10%. Among these respondents, 68.20% were men, 51.20% were older than 40 years, and 62.80% had been with the organization for more than 10 years. They represented a wide variety of positions, including top managers, managers, technicians, employees, frontline supervisors, and blue-collar workers; in addition, they worked in subsidiaries located in 94 countries across the world.

Measures. We used our 35-item CStR scale, with the same 6-point response format, at T1. The reliability of the six dimensions was strong: employee- (α = .87), customer- (α = .86), natural environment– (α = .89), shareholder- (α = .79), community- (α = .92), and supplier-oriented (α = .89) CSR. At T2, we used six items from the scale developed by Meyer and Allen (1997) to measure organizational affective commitment. A sample item was "I really feel that I belong in this organization," and the coefficient Cronbach's alpha was .87. We used three items from the scale developed by Eisenberger, Hungtington, Hutchison, and Sowa (1986) to measure POS. A sample item was "[Organization] cares about my well-being," and the coefficient Cronbach's alpha was .87. In addition, we controlled for the effects of gender, age, organizational tenure, overall organizational justice (Ambrose & Schminke, 2009; α = .91, T1), and ethical climate perceptions (Schwepker, 2001; α = .88, T1) because these variables likely influence employees' commitment to their organization (Meyer, Stanley, Herscovitch, & Tonolnytsky, 2002).

Analyses, results, and discussion. The results of a series of CFAs provided support for the first-order, six-factor model of CStR. All factor loadings were statistically significant, as were the error variances. The hypothesized six-factor model fit the data well, $\chi^2(539) = 2{,}076.48$, $p < .001$, SRMR = .036, CFI = .95, RMSEA = .040, as did the second-order perceived CStR model, $\chi^2(548) = 2{,}253.55$, $p < .001$, SRMR = .041, CFI = .95, RMSEA = .042. The factor loadings for the second-order factor were all statistically significant and substantive in size (.71–.89). We also conducted a series of CFAs to establish the convergent and discriminant validity of our variables. The hypothesized baseline model with five factors (i.e., second-order perceived CStR, overall justice, ethical climate, POS, and affective commitment) yielded a good fit to the data, $\chi^2(1462) = 4{,}851.07$, $p < .001$, SRMR = .045, CFI = .93, RMSEA = .039, superior to simpler representations that we obtained by combining second-order perceived CStR with overall justice, $\Delta\chi^2(5) = 1{,}458.11$, $p < .01$, or higher-order perceived CStR with ethical climate, $\Delta\chi^2(5) = 1{,}426.53$, $p < .01$. The findings affirmed the distinctiveness of our constructs.

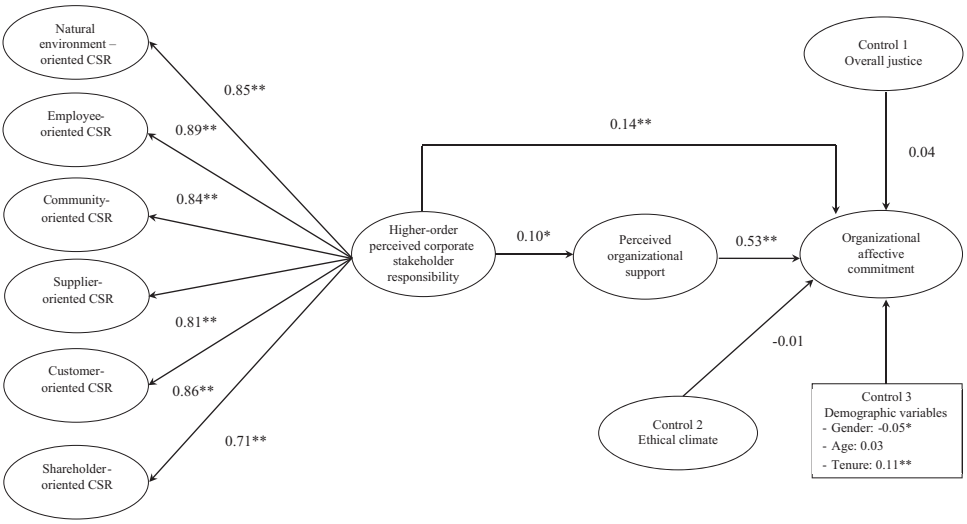
Table 9 contains the means, standard deviations, and zero-order correlations among the variables. The results in Figure 1 reveal that the second-order CStR construct related to POS ($\beta = 0.10$, $p < .05$) and affective commitment ($\beta = 0.14$, $p < .01$) significantly and positively and that POS is significantly and positively related to affective commitment ($\beta = 0.53$, $p < .01$), even after we controlled for the effects of overall justice, ethical climate, and the demographic variables. This model provided a good fit to the data, $\chi^2(1624) = 5{,}390.31$, $p < .001$, SRMR = .045, CFI = .92, RMSEA = .039, and explained a significant proportion of the variance in POS ($R^2 = .40$, $p < .01$) and affective commitment ($R^2 = .43$, $p < .01$). The bootstrap analysis (Hayes, 2013) showed that the indirect effects of CStR perceptions on organizational affective commitment, through POS, were significant (0.04, 95% CI = [0.01, 0.08]), in

Table 9
Descriptive Statistics and Correlations for the Test of Criterion-Related Validity (Study 7)

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	*M*	*SD*
1. Gender[a]	—													—	—
2. Age[b]	−.14**	—												—	—
3. Organizational tenure[c]	−.13**	.72**	—											—	—
4. Organizational overall justice	−.02	−.02	−.07*	(.91)										4.26	1.05
5. Ethical climate	−.03	.08**	.02	.56**	(.88)									4.30	1.01
6. Perceived CStR (Higher-order construct)[d]	—	—	—	—	—									—	—
7. Natural environment–oriented CSR	.02	.10**	.06**	.51**	.55**	—	(.89)							4.20	0.91
8. Employee-oriented CSR	−.07**	.01	−.03	.69**	.56**	—	.65**	(.85)						4.44	0.92
9. Community-oriented CSR	.08**	.04	.03	.50**	.49**	—	.63**	.62**	(.92)					4.55	0.93
10. Supplier-oriented CSR	.03	.04	.03	.51**	.55**	—	.61**	.63**	.67**	(.88)				4.31	1.06
11. Customer-oriented CSR	.00	.01	.02	.50**	.48**	—	.63**	.63**	.66**	.61**	(.86)			4.70	0.79
12. Shareholder-oriented CSR	−.03	.04	.05	.40**	.39**	—	.46**	.47**	.49**	.42**	.64**	(.80)		4.68	0.88
13. Organizational affective commitment	−.09**	.14**	.10**	.42**	.33**	—	.38**	.37**	.31**	.32**	.30**	.23**	(.87)	3.72	0.79

Note: $N = 1{,}770$ (Study 7). Alpha coefficients are shown on the diagonal in parentheses. CStR = corporate stakeholder responsibility; CSR = corporate social responsibility.
[a]Gender is coded 1 for male and 2 for female.
[b]Age is coded [< 20 years] = 1, [21 to 30 years] = 2, [31 to 40 years] = 3, [41 to 50 years] = 4, [51 to 60 years] = 5, [> 61 years] = 6.
[c]Organizational tenure is coded [< 2 years] = 1, [2 to 5 years] = 2, [5 to 10 years] = 3, [10 to 15 years] = 4, [> 15 years] = 5.
[d]Correlations were computed between the six dimensions of the higher-order perceived CStR construct and the other variables of the model.
*$p < .05$ (two-tailed).
**$p < .01$ (two-tailed).

Figure 1
Criterion-Related Validity: Structural Equation Model for Perceived Corporate Stakeholder Responsibility and Affective Commitment (Study 7)



Note: Estimated standardized path coefficients are reported. CSR = corporate social responsibility.
*$p < .05$.
**$p < .01$.

support of Hypothesis 5. Overall, the findings offer criterion-related validity evidence for the higher-order CStR construct.[3]

General Discussion

Theoretical Contributions and Implications

In developing a scale of CSR perceptions informed by stakeholder theory while extending prior theory of CSR influence on employees, we make three contributions to the microfoundations of CSR (Aguinis & Glavas, 2012; Morgeson et al., 2013). First, we offer a new, robust, and valid tool to measure perceptions of CSR. The proposed 35-item scale offers adequate psychometric properties, as indicated by strong, consistent evidence across a pilot study (N = 332) and five field studies with distinct samples of working employees (N = 3,772). By using multiple, independent, relatively large samples from a broad spectrum of settings, we improve the generalizability of our findings while also accounting for the specific contexts of CSR policies and initiatives. We find strong support for the psychometric properties of the CStR scale, in terms of content, convergent, discriminant, incremental, and criterion-related validity. The emerging stream of studies on the microfoundations of CSR can benefit from this new CStR scale and test its theoretical predictions (Aguinis & Glavas; Morgeson et al.). Although the scale development focused on assessing employees' perceptions of CSR, it might be adapted to measure how other stakeholders perceive a corporation's CSR. For example,

consumer behavior scholars might apply the CStR scale to determine how consumers perceive and react to CSR or how CSR policies affect relationships between companies and their customers. The CStR scale also could extend the scope of current empirical studies of the microfoundations of CSR by assessing how suppliers or shareholders perceive CSR.

Second, we provide a stakeholder-based conceptualization of CStR as a higher-order superordinate construct with six subordinate dimensions. Prior scale developments have not always followed the standards to demonstrate multidimensional construct validity and evidence, leaving the higher-order, multidimensional nature of CSR perceptions insufficiently established. We show that CStR is an overall, superordinate, multidimensional construct organized along stakeholder categories. Similar to prior studies (e.g., Linderbaum & Levy, 2010), we confirm that the first- and second-order models are fairly equivalent but that the second-order model is preferable and is more parsimonious than the first-order model and allows for covariation among first-order dimensions. Furthermore, we showed discriminant validity among dimensions. But as a higher-order, superordinate construct, perceived CStR represents the underlying link that runs between these dimensions and ties them together. Because individual dimensions are just different facets or manifestations of the same overall construct, only the shared part of the dimensions represents the true domain of the superordinate, multidimensional construct (Wong et al., 2008).

Showing that CStR is a higher-order, superordinate, multidimensional construct has important implications for understanding perceptions of CSR and their impact. This characteristic means that employees have global perceptions of their companies' treatment of stakeholders and that perceptions of CSR are different from the sum of employees' perceptions of how each stakeholder gets treated. In light of the definition of the CStR construct and its relationship with its dimensions, it is our belief that, conceptually, an increase in the higher-order CStR construct should result in an increase in all of its dimensions. We would also argue that changing one dimension in isolation does not necessarily represent change in the overall CStR but rather only one aspect of it. For example, if we were to take an organization and increase its engagements towards the natural environment without increasing any other dimension, would this organization be perceived by its employees as more socially responsible? We encourage future research to examine such scenarios. We also encourage future research to examine alternative factor structure of the CStR scale, using, for example, the *profile model* in which the CStR construct would be a discrete combination of various levels of its dichotomized dimensions (Law et al., 1998; Wong et al., 2008). Progress in this area is most likely to be made when the nature of the CStR construct will be fully understood, allowing theory to drive further development of the nomological network of this CStR construct and its facets.

The CStR construct thus helps further integrate CSR and stakeholder theory, in line with recurrent calls (Parmar et al., 2010). Its multidimensional nature makes the CStR scale a particularly valuable tool for understanding why, how, and when CSR perceptions likely relate to other higher-order constructs, such as organizational commitment, performance, organizational citizenship behaviors, or counterproductive work behaviors. Moreover, we suggest that when such outcomes are related to the superordinate, multidimensional CStR construct, it means that they are related to the underlying common domain of all the dimensions of CStR. Following the recommendations of Wong et al. (2008), we argue that it is not possible to deduce a theoretical relationship at the multidimensional construct level simply from analyses of relationships at the dimension level. As such, the CStR construct shows

promise for use in further research into the mechanisms by which CSR is related to employees' and other stakeholders' attitudes and behaviors.

Third, this research goes beyond strict scale development and applies the CStR scale to test prior microlevel CSR theory. Drawing on different theoretical frameworks from previous studies of CSR's effects on employees, such as social identity theory (Jones, 2010) and psychological needs theory (Bauman & Skitka, 2012; Rupp et al., 2006), Study 6 highlights the indirect relationship between the CStR construct and organizational identification and job satisfaction, through organizational pride, over and above the relationship with overall justice and ethical climate perceptions. In addition, Study 7 uses social exchange theory to show that POS mediates the relationship of CStR perceptions with organizational affective commitment, controlling for the effect of overall justice, which significantly extends findings by Shen and Benson (in press). Together, Studies 6 and 7 affirm the usefulness of the CStR scale as a means to advance understanding of social identity and exchange mechanisms in additional studies of CSR impacts.

Implications for Practitioners

For practitioners, the CStR scale fills an important gap. Considering the growing importance of corporate investments in CSR programs (Bonini & Görner, 2011), developing tools that offer a clear understanding of how employees perceive CSR initiatives is crucial (Aguinis & Glavas, 2012, 2013). Beyond relying on CSR measures provided by external agencies (e.g., KLD, VIGEO), firms need to give heed to, assess, and manage CSR perceptions among their employees and other stakeholders. The analysis of the alignment or misalignment between employees' perceptions and reality should help practitioners revise their communication practices through forums, internal reports, training, and targeted communication (Glavas & Godwin, 2013).

Measuring CStR perceptions can help firms move beyond one-size-fits-all approaches when assessing the impacts of their CSR policy. Companies can evaluate more accurately how employees perceive their initiatives and tailor their CSR programs accordingly. For example, the CStR scale can be used as a diagnostic tool to evaluate CSR deployment by showing how the perceptions of employees from different organizational units or groups vary *before* and *after* being targeted by CSR programs. The scale also can highlight whether employees perceive discrepancies in the treatment of stakeholders and, thus, help rebalance CSR policies and avoid perceptions that some stakeholder groups are being unfairly treated. Depending on the needs of final users, the measure can be adapted, such as by using only items that correspond to a stakeholder group targeted by a specific program. The community items could evaluate how employees' perceptions change as a result of a CSR policy focused on communities, for example.[4] Supplemental Appendix D provides several illustrations of CSR practices targeting specific stakeholder groups that we observed at our data collection sites.

Limitations and Directions for Research

These findings are encouraging, yet several limitations require consideration as well. First, CSR-related concepts invariably address a moving target because relevant domains change over time. Although a stakeholder structure can limit this bias, compared with issue-based scales, questions related to ethics depend on cultural norms and public discourses

(Belk, Devinney, & Eckhardt, 2005). As prevailing discourses change and cultural shifts occur, so might employees' judgments and, thus, our construct. Such shifts likely do not occur abruptly or unexpectedly but rather evolve over time. To ensure the CStR tool maintains managerial relevancy, users should establish dialogues with stakeholders to anticipate new targets and domains that might complement our scale's categorization.

Second, though our studies showed the plausibility of approaching CStR as a superordinate, multidimensional construct, some of our results suggested that the dimensions were not as highly correlated as we expected (r = .13 to .67 in the different samples), nor did they share similar relationships with the correlates and consequences (Edwards, 2001; Johnson, Rosen, & Chang, 2011). Although the effect indicators had generally high loadings and high internal consistencies across indicator scores, further research should replicate, develop, and validate additional, or revise existing, dimensions. In terms of continuous scale validation, we recommend research that explores other potential subdimensions of the higher-order CStR construct (e.g., government-oriented CSR) or the dynamics of the CStR construct as the number of indicators or their relationships with the higher-order construct change over time.

Third, by considering the higher-order, overall CStR construct, it is possible that a halo effect may account for some bias in our results.[5] A halo effect may exist when respondents, having little or no information, do not differentiate properly between multiple dimensions of a construct (Cooper, 1981). However, this concern seems to be significantly reduced in the context of our studies. A halo effect is often conceptualized as unrealistically large correlations between different dimensions of the higher-order construct. As shown in Tables 7 and 9, correlations between the six dimensions of CStR range from .13 to .60 (Study 6) and from .42 to .67 (Study 7). These correlations fall well below the guideline (.85) suggested by Viswesvaran, Schmidt, and Ones (2005) to estimate the inflationary effect of halo. In addition, the halo effect is a measurement error, coloring many or all individual dimensions of a higher-order construct. This error is present when EFAs and CFAs result in a common general factor (Brown & Perry, 1994). Results of our EFAs (Table 2) and CFAs (Tables 4 and 6) showed the absence of a common general factor and gave evidence of discriminant validity among the six dimensions of the CStR construct. Finally, a halo effect may be prominent when respondents have low knowledge and familiarity with the phenomenon. We thus examined differences in the CStR factor structure within shorter- and longer-tenured subsamples in Study 7. Results provided in Appendix F in the supplemental material showed no significant differences between shorter- and longer-tenured employees. As a whole, these results suggest it is unlikely that halo effects played any significant role in our findings. Future studies could identify a set of variables believed responsible for the halo effect at the organizational level (such as the organization's reputation, financial performance, or size) and at the individual level (such as familiarity or awareness with CSR policies) and evaluate the halo effect by regressing CStR scores on these variables.

Fourth, using the same data source, we tested the relationship between perceived CStR and a limited set of outcomes. We limited the risk of common method variance with two-wave longitudinal studies that tested for incremental and criterion-related validity (Johnson et al., 2012; Podsakoff et al., 2012). It also would be interesting to consider a broader array of outcomes (e.g., performance, citizenship behaviors, and turnover) measured objectively and by different sources (e.g., supervisors, subordinates, colleagues). As Aguinis and Glavas (2012) suggest, research could examine the processes (mediators) and boundary conditions

(moderators) of employees' CStR perceptions. For example, individual personality differences might affect the relationship between perceived CStR and its outcomes (Rupp et al., 2013; Vlachos et al., 2014). Using the CStR scale, researchers could examine relationships at different levels; with a multilevel design, researchers might assess whether the CSR climate, as perceived by employees and teams, is likely, for example, to strengthen employees' collective identification with firms that treat their stakeholders well (Aguinis & Glavas; Morgeson et al., 2013).

Fifth, another possible extension could address employees' perceptions of corporate social irresponsibility, instead of CSR, still with a stakeholder-based approach. Recent theory suggests that employees react strongly to irresponsible behavior, due to attribution processes (Lange & Washburn, 2012). A scale focused on employees' perceptions of corporate social irresponsibility and how it affects various stakeholders might complement our work and support comparisons of the relative influence of CStR or corporate stakeholder irresponsibility on outcomes.

To conclude, we believe that the development of a methodologically valid scale measuring employees' and other stakeholders' perception of CSR was a necessary step to facilitate theory testing in relation to CSR microfoundations. In building such a tool and showing how it can be applied to test and extend current theory, we hope this contribution stimulates the development of this promising field of research. Many opportunities for further research remain and would greatly benefit from a reliable, valid, and efficient scale of CStR perceptions.

Notes

1. Following Johnson, Rosen, and Chang (2011) and Johnson et al. (2012), we cross-validated this finding in Study 5.

2. We conducted similar tests using the variables measured at T2 and found equivalent results.

3. Following the recommendations of an anonymous reviewer, we replicated the tests of Study 7 using a short-form measure, using the three strongest loading items per dimension (from Table 2). Results shown in Appendix E in the supplemental material provide evidence of the convergent, discriminant, and criterion-related validities of a short form of the CStR scale. However, we recommend the use of the complete form of the scale as it has slightly stronger convergent, discriminant, and criterion-related validities than the short form and also better captures the complexity and richness of CStR domains.

4. It should be noted, however, that our demonstration of the higher-order multidimensional nature of the CStR construct suggests that, in using only a part of the CStR scale focused on a specific stakeholder, researchers or practitioners would not fully capture or appreciate the CStR construct.

5. We thank an anonymous reviewer for highlighting this point.

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