# THE RELATIONSHIP BETWEEN EMPLOYEE PERCEPTIONS OF CORPORATE SOCIAL RESPONSIBILITY AND ORGANISATIONAL CITIZENSHIP BEHAVIOR

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**Abstract.** *Corporate social responsibility (CSR) has gained increasing attention over the past decade arguing that business returns form CSR depend on the way the stakeholders perceive socially responsible practices. Previous research mostly investigated customer perceptions, leaving employee perceptions in the sidelines and accordingly neglecting employee importance. In this context, one more gap is related to attempts to understand the impact of CSR on organizational outcomes. While many studies typically examined the impact of CSR on financial performance or customer satisfaction, scarce research has been done to find the influence of CSR on employees. Although recently the number of studies linking CSR and employee-related outcomes has been growing, nevertheless employee attitudes, such as organizational commitment or job satisfaction, dominate; meanwhile employee behavior, including organizational citizenship behavior (OCB), receives less attention. Thus, the linkage between CSR and OCB remains largely unexplored, whereas OCB can be a source of competitive advantage. Trying to close the gap, the paper aims at revealing the relationship between employee perceptions of CSR and OCB. In doing this, quantitative data were collected (307 responses in total). Consistent with the expectations, the survey indicated that employee perceptions of CSR directed at four main stakeholder groups, namely social and non-social stakeholders, employees, customers and government, had a positive effect on OCB. As regards relationship based on separate dimensions of OCB, distinct findings were revealed. As it was expected, employee perceptions of CSR towards customers and also towards government have a positive effect on each of five OCB dimensions. Slightly different findings appeared in cases of employee perceptions of CSR towards social and non-social stakeholders and also towards employees. As regards the first case, no statistically significant relationship between perceptions and altruism and sportsmanship was found. Meanwhile in the second case, no statistically significant relationship with sportsmanship was discovered. Generally, the provided result underlines the necessity for business to invest not only in CSR, but also in employee perceptions of CSR, as this could drive extra-role employee behavior, namely OCB.*

**Keywords:** *corporate social responsibility; organizational citizenship behavior; employee; employee perceptions; stakeholders; social identity theory*

## Introduction

In recent years, there has been growing acknowledgment that CSR is relevant for organizations individually, as there is "certainly profit to be made from sustainability and losses may occur if sustainability is overlooked" (Harry, 2014, p.405). Although there are many definitions of CSR, the Green Paper (Commission of European Communities, 2001) describes CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (p. 8). Generally speaking, CSR refers to organization's awareness of how its actions impact on stakeholders addressing the necessity to serve the needs of multiple stakeholders (Lee, Park & Lee, 2013), as "any stakeholder relationship may be the most critical one at a particular time or on a particular issue" (Post, Preston & Sachs, 2002, p.8). Thus, in this context, it is important to understand how different stakeholders perceive CSR activities pursued by organizations, as CSR has a positive impact on organizations' competitiveness (European Competitiveness Report, 2008). Whereas till now, the majority of the existing studies on CSR investigated consumer perceptions (Öberseder et al., 2014), the paper fills the gap by focusing on employee perceptions of CSR arguing that employees are relatively highly salient stakeholders to whom the organization owes a perfect duty (Greenwood, 2007).

Turning to CSR impact on organizational performance, customer satisfaction and financial performance seem to be typical outcomes that have received most empirical attention (Lee, Lee & Li, 2012; Zbuchea, 2013). A more recent focus on the broader CSR influence understanding includes employee-centered approach (van de Voorde, Paauwe & van Veldhoven, 2012) by examining the effect on the employee attitudes such as organizational commitment (Bramer, Millington & Rayton, 2007; Hofman & Newman, 2014) or job satisfaction (Valentine & Fleischman, 2008). Still and all, the impact of CSR on employee behavior, including OCB, has been largely neglected and remains underdeveloped (Carmeli, Gillat & Waldman, 2007; Rupp, Shao, Thornton & Skarlicki, 2013; Zhang, Fan & Zhu, 2014; Newmann, Nielsen & Miao, 2015). Originally defined by Organ (1988), OCB refers to "individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and in the aggregate promotes the efficient and effective functioning of the organization" (p.4). Generally, OCB is considered as "individual citizenship" in the organization and reflects individuals' extra-role behavior involving "going beyond general expectations to promote the effective operation of the organization or to benefit others in the organization" (Lin et al., 2010). Drawing on Organ's (1998) fundamental assumption and later supporting empirical evidences that OCB enhances organizational performance (Podsakoff, MacKenzie, Paine & Bachrach, 2000), the antecedents of such behavior become of high importance. As it was mentioned before, although CSR is well recognized in the literature as the antecedent of employee attitudes, the question still remains how employee behavior, in terms of OCB, may be driven by CSR perceived by employees. The paper seeks to close this gap analyzing the relationship between employee perceptions of CSR and OCB.

The purpose of this paper is to deepen the current analysis in the fields of CSR and OCB by revealing the relationship between CSR directed at four stakeholder groups and OCB, including its dimensions. In doing this, the paper seeks to answer the following: How can CSR be defined and what are its dimensions? Why is it important to take the employee perspective into consideration? How can OCB be defined and what are its

dimensions? Will the CSR practices perceived by employees result in a positive effect on employee OCB towards a particular organization?

The paper contributes to literature in several ways. Firstly, as a possibility to operationalize and better understand CSR perceived by employees, mostly the following pathways have been suggested in the literature: to organize CSR practices by stakeholder types (Park & Levy, 2014), to use global measure of CSR or to imply CSR practices directed to a single group of stakeholders (Newman et al., 2015). The paper contributes to the first stream by distinguishing between CSR practices towards different stakeholders. This allows enriching literature not only on CSR, but also on stakeholder management. Secondly, the paper responds to the call of Podsakoff et al. (2000) to provide empirical studies that include multiple forms of OCB and test of the differences in the strength of the antecedents. In doing this, the paper analyses if CSR has a different effect on the five dimensions of OCB. Thirdly, the paper provides empirical evidence suggesting for the organization to invest in CSR activities, as employee perception of CSR has an impact on employee behavior, namely OCB.

The paper begins by examining the literature on CSR and OCB and developing hypotheses. The research methodology is then outlined. Following this, the results of the research will be presented and discussed. Last, the paper provides some general conclusions before indicating some future research avenues.

**Theoretical background**

***Corporate social responsibility and employee perception of it.***

Drawing on the previous literature, CSR commonly refers to the relationship between business and society, which denotes organization's actions to balance financial performance and impact on environment and society (Park & Levy, 2014). Thus, CSR is seen as a business approach arguing that organizations have a broader range of obligations besides financial and economic ones (Costa & Menichini, 2013). In this context, broadening (expansion of) the scope of responsibilities translates into benefits for organizations themselves. Favorable perceptions of consumers, positive attitude of current and future employees towards the organization or business partners' willingness to do business with the particular organization serve as convincing examples of such benefits created by CSR (Lee et al., 2012). Generally speaking, organizations engaged in CSR perform better (Gallardo-Vazquez & Sanchez-Hernandez, 2014).

The given understanding of CSR, particularly the definition provided in the Green Paper (Commission of European Communities, 2001, see Introduction), allows to conclude that CSR is closely interrelated with concept of "stakeholder" (Turker, 2009a); moreover, it has its roots in stakeholder theory (Friemann, 1984). The central proposition of stakeholder theory relies on business engagement with all stakeholders, defining them as "any individual or group who can affect or is affected by actions, decisions, policies, practices or goals of an organization" (Freeman, 1984, p.25). However, rationality and limited resources force businesses to classify and prioritize the pool of stakeholders (Mitchell, Agle & Wood, 1997). Independent of the classifications provided in the literature (Rodrigo & Arenas, 2008; Wereda et sl., 2016), employees are seen as highly salient stakeholders (Lee et al., 2013). However, the employees are often neglected in CSR research giving the priority to customers (Öberseder et al., 2014). Such

fact is particularly troubling at least due to one reason. The previous literature provides the support for idea that business returns of CSR depend on the way the stakeholders perceive organization's socially responsible practices (Costa & Menichini, 2013). In this context, the negation of employees', as a key stakeholders', perceptions can result in negative consequences for the organization, as "employees determine quality of the product/service customers receive" (Lee et al., 2012, p. 745). Moreover, Rupp et al. (2013) argue that employee perceptions of CSR may actually have "more direct and stronger implications for employee's subsequent reactions that actual firm behaviors of which employees may or may not be aware" (p. 897). Thus, the provided argumentations support the idea to include the employees' "subjective point of view, related to the experience and personal opinion" (Costa & Menichini, 2013, p.152) in research, defining employee perceptions of CSR as "a degree to which employees perceive a company supports the activities related to a social cause" (Lee at al., 2013, p.1717).

### Organizational citizenship behavior

The interest in OCB has stemmed from the belief that such behavior enhances organizational effectiveness (Podsakoff & MacKenzie, 1997; Podsakoff, Whiting, Podsakoff & Blume, 2009). Following Bolino and Turnley (2003), an organizations' ability to elicit employee OCB "can be a key asset and one that is difficult for competitors to imitate" (p. 60). For gaining a better understanding on this competitive advantage, the literature mainly addresses three aspects: definitional and dimensionality variety and the antecedents of OCB.

Originally, OCB was defined by Organ (1988) arguing that OCB is work-related behavior expressed by three features: discretionality, non-recognition by the formal reward system and promoting efficiency and effectiveness of a particular organization. Later, Organ (1997) provided a more precise understanding of OCB referring to "performance that supports the social and psychological environment in which task performance takes place" (p. 95). Bolino and Turnley (2003) define OCB as employee efforts that go "above and beyond the call of duty". Several years later, Bolino and Turnley (2005) underlined that in OCB, engaged employees "go the extra mile for their organizations and thereby contribute to its effective functioning" (p. 740). Moormann (1991) treats OCB as a non-traditional type of job behavior, whereas, according to Organ (1988), OCB reflects "good soldier syndrome".

Briefly, the given definitions of OCB indicate two common features. First, as OCB goes beyond formal role requirements, it is not directly enforceable, it is a matter of personnel choice (Chahal & Mehta, 2010). Thus, the threat of sanctions is not working (Smith, Organ & Near, 1983). Second, OCB represents the special or extra efforts that organizations need from employees in order to be successful (Bolino & Turnley, 2003). However, for better understanding of OCB it is important to translate the construct into shared meaning or measured outcomes. Thus, such questions, as *What are the examples of OCB?* or *How is OCB manifested in the daily working surrounding?* should be answered. Lin et al. (2010) provide the following examples of employee OCB: volunteering for extra works, cooperating with others, orienting new staff and helping others in their job. Taking on additional assignments, keeping up with developments in one's field or profession, promoting and protecting the organization, following organizational rules even when no one is looking, or keeping a positive attitude and tolerating inconveniences at work can also serve as examples of OCB (Bolino & Turnley, 2003).

The provided examples partly rely on the dimensionality of the construct. Notwithstanding the different views with respect to the dimensionality of OCB (for detail review see Podsakoff et al., 2000), the two best-known sets of dimensions were proposed by Organ (1988, 1990) and by Williams and Anderson (1991). Organ (1988) originally proposed a five-factor OCB model consisting of altruism, courtesy, conscientiousness, civic virtue, and sportsmanship. However, later the model was expanded by including two other dimensions, namely peacekeeping and cheerleading (Organ, 1990). Williams and Anderson (1991) organize OCB into categories on the basis of the direction of the behavior: behaviors directed at the benefit of other individuals (*OCBI)*, and behaviors directed at the benefit of the organization (*OCBO*). Actually, all of Organ's (1988, 1990) OCD dimensions can be captured in Williams and Anderson' (1991) model. As altruism, courtesy, peacekeeping, and cheerleading behaviors are aimed at helping other individuals, these dimensions can be included in the OCBI category. Accordingly, conscientiousness, civic virtue and sportsmanship can be a part of OCBO. As the paper follows the original view of Organ (1998), the brief description of 5 dimensions is provided below.

Altruism represents helping other members of the organization. It encompasses behavior that covers help for co-workers who are overloaded, absent, or less skilled, or help for new employees in assisting to fulfil their tasks. Such help is provided on a voluntary basis and even when it was not requested (Chahal & Mehta, 2010, Abdullah & Rashid, 2012).

Courtesy includes such behavior as being mindful of how one's behavior affects others and attempting to prevent and avoid work-related problems with others (Lin et al., 2010).

Conscientiousness refers to behavior when employees accept and adhere to the rules, regulations, and procedures of a particular organization (Podsakoff et al., 2009). Obeying the rules, following time breaks, and never wasting work time are the elements of conscientiousness (Chahal & Mehta, 2010).

Sportsmanship is perceived as "a willingness on the part of employees to tolerate less than ideal circumstances without complaining and not making problems seem bigger than they actually are" (Podsakoff et al., 2009, p. 123). Several aspects are part of sportsmanship: not complaining when people are inconvenienced by others; maintaining a positive attitude even things do not go their way, not being offended when others do not accept the suggestions; willing to sacrifice personal interest for the group wellbeing, and not taking the rejection of proposed ideas personally (Podsakoff et al., 2000).

Civic virtue represents responsible participation of employees in the life of organization in such forms as attending meetings that are not required or keeping up with the changes in the organization (Abdullah & Rashid, 2012).

Switching to the topic of antecedents of OCB, Podsakoff et al. (2000) concluded that job task variables and different types of leader behavior seem to be the most strongly related to OCB. Thus, previous research suggested that employees are the most likely to engage in OCB when they are satisfied with their job or committed to an organization, when they have supportive or inspirational leaders, and when they receive intrinsic

tasks to perform (Bolino, Turnley & Bloodgood, 2002). This paper attempts to expand the list of antecedents of OCB and joins to the till-now-limited number of empirical papers (Newman et al., 2015) by addressing CSR perceived by employees as a possible driver for OCB.

### CSR and OCB relationship: hypothesis development

The prevailing message in the literature is clear – employee perceptions of CSR will trigger emotional, attitudinal, and behavior responses (Rupp, Ganapathi, Aguilera & Williams, 2006). Trying to close the gap in the literature, behavior responses, namely OCB, was chosen. Moreover, following the plea of Podsakoff et al. (2000), the hypotheses are developed not only for the whole construct of OCB, but also for separate dimensions indicated by Organ (1988). Concerning CSR, it should be admitted that CSR is a multi-dimensional construct and often is categorized by the "type" of responsibility. For instance, Gallardo-Vazquez and Sanchez-Hernandez (2014) suggest measuring CSR by incorporating the Triple Bottom Line approach (Elkington, 1998), namely these dimensions: economic, social and environmental. Meanwhile, based on Carroll's (1991) CSR framework, Lee at al. (2013) propose to measure philanthropic, ethical and environmental CSR. However, Park and Levy (2014) argue that previous studies suggest that CSR practices are better understood theoretically and tested empirically when organized by stakeholder types rather than responsibility types. Following this approach, the paper implies and measures CSR practices directed at four main stakeholder groups, namely: social and non-social stakeholders, employees, customers and government (Turker, 2009b).

Social identity theory (SIT) is employed to explain the relationship between CSR and OCB. SIT suggests that individuals classify themselves as belonging to various social groups, including the organization they work for, and derive either positive or negative self-esteem from such belonging (Tajtel & Turner, 1985; Hofman & Newman, 2014, Brunetto & Farr-Wharton, 2002). A core idea of SIT theory is the statement that the "extent to which people identify with a particular social group determines their inclination to behave in terms of their group membership" (Ellemers et al., 1999, p.372). Thus, organizational identification provides a starting point for employees from which they view and understand "what one should think and feel, and how one should behave" (Hogg, Terry & White, 1995, p.260). Keeping that in mind, the hypotheses are provided below.

*CSR towards social and non-social stakeholders*. This group of stakeholders encompasses 4 types of the so called secondary stakeholders, who are closely interrelated with each other: society, natural environment, future generations and NGOs (Turker, 2009a). Business practices which seek minimizing its impact on the natural environment, make life better for future generations, support non-governmental organizations and contribute to projects, and activities that promote the wellbeing of society are covered by CSR towards social and non-social stakeholders (Turker, 2009b). From SIT perspective, if an organization engages in the mentioned activities, its employees can be proud of being members of such organization and this leads to increased identification with the particular organization (Turker, 2009b). Additionally, strong organizational identification will lead employees to feel that they have shared values with co-workers and due to these employees will be more likely to engage in extra-role behavior that benefits other members of the organization (Newman et al., 2015). Consistent with these expectations, several studies (Rupp et al., 2013; Zhang et al., 2014; Newman et al.,

2015) have shown that employee perceptions towards social and non-social stakeholders have positive influence on OCB. Therefore, the paper hypothesizes the following:

*H1. Employee perceptions of CSR towards social and non-social stakeholders will be positively related to their OCB, including altruism (H1a), courtesy (H1b), conscientiousness (H1c), civic virtue (H1d), and sportsmanship (H1e).*

*CSR towards employees.* Career development opportunities, work-life balance promotion or employee development are only several examples of CSR towards employees (Turker, 2009a). Based on SIT, when employees have positive perceptions that the organization takes care of them and co-workers, they are more likely to feel that the organization shares similar values to their own and as a result develop a high level of organizational identification (Newman et al., 2015). In turn, such identification encourages employees to go "above and beyond the call of duty" for the benefit of others in the organization. Despite these theoretical expectations, empirical results are contradictory. Zhang et al. (2014) found a strong relationship between the general measure of employee perceptions of corporate social performance, including items measuring CSR directed towards employees, and employee OCB. Meanwhile, Newman et al. (2015) found no statistically significant relationship between CSR towards employees and OCB. Thus, based more on theoretical expectations, the paper hypothesizes the following:

*H2. Employee perceptions of CSR towards employees will be positively related to their OCB, including altruism (H2a), courtesy (H2b), conscientiousness (H2c), civic virtue (H2d), and sportsmanship (H2e).*

*CSR towards customers.* Turker (2009b) argue that employees seem to be the agents of their employers. This means that if an organization misleads its customers, employees may also feel the shame of this behavior and vice versa, if an organization pays attention to its customers, for instance by providing high quality products, employees may also be proud of being a member of this organization (Turker, 2009b). From the SIT perspective, employees tend to view the success or failure of their organization as a matter of personal success or failure (Hofman & Newman, 2014). Thus, positive feedback from customers will strengthen organizational identification, which will encourage employees to engage in OCB that benefits other member of an organization (Newman et al., 2014). Despite the fact that Newman et al. (2015) found no statistically significant relationship between CSR towards customers and employee OCB, it is hypothesized:

*H3. Employee perceptions of CSR towards customers will be positively related to their OCB, including altruism (H3a), courtesy (H3b), conscientiousness (H3c), civic virtue (H3d), and sportsmanship (H3e).*

*CSR towards government.* CSR towards government refers to an organization meeting its obligations under the law and complying with relevant government regulations (Newman et al., 2015). Working for an organization that meets its obligations under the law will increase the employee level of self-esteem and identify with the values of the organization. Further, this leads the employees to put extra efforts and engage in OCBs in order to help co-workers with whom they perceive to have similar values (Carmeli et al., 2007; Bartels et sl., 2010). Although Newman et al. (2015) found no statistically

significant relationship between CSR towards government and employee OCB, it is hypothesized:

*H4. Employee perceptions of CSR towards government will be positively related to their OCB, including altruism (H4a), courtesy (H4b), conscientiousness (H4c), civic virtue (H4d), and sportsmanship (H4e).*

## Research method

*Sample and data collection.* The respondents chosen to gather the data and test the hypotheses were working-age employees in Lithuania. The research was based on criteria of convenience in order to get the data from the respondents who are easier to reach. The questionnaire was distributed online. Data collection took more than 2 months. At the end of the research, 307 questionnaires were collected and, according the number of working people in Lithuania, such amount of responses reflects 5.5 % of error which indicated the reliability of the data. Table 1 provides a profile of the respondents.

### Table 1 Respondents' profile

| Characteristics | Frequency (n) | Percentage (%) |
|---|---|---|
| *Gender* | | |
| Female | 193 | 62,9 |
| Male | 114 | 37,1 |
| *Age* | | |
| 18-25 | 163 | 53,09 |
| 26-32 | 43 | 14,0 |
| 33-41 | 36 | 11,73 |
| 42-52 | 48 | 15,64 |
| 53-65 | 17 | 5,54 |
| *Position* | | |
| Holding a managerial position | 50 | 16,3 |
| Holding another position | 257 | 83,7 |

*Measures*. *OCB* was measured using Podsakoff, MacKenzie, Moorman and Fetter's (1990) OCB scale (cit. Fields, 2002), which includes 24 items. Respondents were asked to indicate their agreement with each statement on a 5-point Likert scale, where 1 means strongly disagree, 5 – strongly agree. This instrument measures the five dimensions of OCB, namely altruism (5 items), courtesy (5 items), conscientiousness (5 items), civic virtue (4 items), and sportsmanship (5 items). These subscales had Cronbach's alpha of 0.885; 0.796; 0.736; 0.691 and 0.731 respectively.

Employee perceptions of organizational CSR was measured using Turker's (2009a) scale, which encompasses 4 subscales: CSR practices towards social and non-social stakeholders (8 items), employees (5 items), customers (3 items), and government (2 items). Respondents were asked to indicate their agreement with each statement on a 5-point Likert scale, where 1 means strongly disagree, 5 – strongly agree. The subscales had Cronbach's alpha of 0.896; 0.851; 0.711 and 0.713.

## Results

The means, standard deviations for the scales and correlation matrix are provided in Table 2. Referring to Table 2, hypotheses H3 and H4 were fully supported, while hypotheses H1 and H2 were partially supported. However, in all cases, the relationship between employee perceptions of CSR towards different stakeholders and OCB (and its dimensions) was very weak ($r<0.2$), weak ($r<0.2 – 0.4$) or of average strength ($r<0.4 – 0.7$) (Burns, 2000). Employee perceptions of CSR towards customers (H3) was found to have a statistically significant positive effect on OCB ($r=0.515$, $p<0.01$). Concerning different dimensions of OCB, employee perceptions of CSR towards customers had the most significant positive effect on courtesy ($r=0.549$, $p<0.01$) and a less significant effect on conscientiousness ($r=0.248$, $p<0.01$). H4 was confirmed almost in the same manner as in the case of H3. Employee perceptions of CSR towards government was found to have a statistically significant positive effect on OCB ($r=0.468$, $p<0.01$). Concerning different dimensions of OCB, employee perceptions of CSR towards customers had the most significant positive effect on courtesy ($r=0.402$, $p<0.01$) and a less significant effect on sportsmanship ($r=0.282$, $p<0.01$).

H1 was supported partially. Employee perceptions of CSR towards social and non-social stakeholders was found to have a statistically significant positive effect on OCB ($r=0.315$, $p<0.01$). However, referring to different dimensions of OCB, no statistically significant relationship was found in regards to altruism and sportsmanship. Very similar situation concerning H2, as no statistically significant relationship was found between employee perceptions of CRS towards employees and sportsmanship.

## Discussion

The purpose of this paper was to reveal the relationships between the employee perceptions of CSR towards four stakeholders' groups and OCB, including its five dimensions. Generally, results supported all hypotheses raised concerning OCB, strengthening the basic premise that positive employee perceptions towards different stakeholders will result in higher employee OCB. However, in the case of OCB dimensions, namely altruism and sportsmanship, the results were slightly different.

Results referring to employee perceptions of CSR directed at social and non-social stakeholders demonstrated the existence of a positive relationship with OCB, emphasizing that socially and environmentally responsible practices pay off and lead to increased identification with the organization. These findings are in line with the study of Rupp et al. (2013) and support the conclusion of Newman et al. (2015), that "commitment to such practices is likely to reap organizational rewards in promoting employees' extra-role behavior" (p.1238). Further, it is relevant to note that the same positive relationship was found in different geographic contexts: China (Newman et al., 2015) and Lithuania. Thus, the findings strengthen the idea that the employees are concerned about the natural environment, future generations and life of society in whole. More specifically, employees feeling that the organization cares "about the present and future of world" (Turker, 2009b) results in a sense of pride in working for such an organization, and further, increased identification with organization fostering extra-role behavior.

*Table 2. Means, Standard deviations and Correlations (compiled by the authors)*

| Variable | Mean | SD | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Gender | 1.37 | 0.48 | | | | | | | | | | | | | |
| 2. Position | 1.84 | 0.37 | | | | | | | | | | | | | |
| 3. CSR towards social and non-social stakeholders | 3.50 | 0.79 | -.068 | -.299** | 1 | | | | | | | | | | |
| 4. CSR towards employees | 3.51 | 0.82 | -.100 | -.247** | .644** | 1 | | | | | | | | | |
| 5. CSR towards customers | 3.86 | 0.71 | -.109 | -.206* | .472** | .496** | 1 | | | | | | | | |
| 6. CSR towards government | 3.89 | 0.83 | -.125* | -.154** | .425** | .472** | .539** | 1 | | | | | | | |
| 7. Perceived CSR | 3.61 | 0.65 | -.110 | -.295** | .906** | .851** | .660** | .606** | 1 | | | | | | |
| 8. Altruism | 3.90 | 0.71 | -.136* | -.057 | .096 | .343** | .413** | .340** | .310** | 1 | | | | | |
| 9. Courtesy | 3.99 | 0.60 | -.120* | -.139* | .266** | .426** | .549** | .402** | .421** | .676** | 1 | | | | |
| 10. Conscientiousness | 3.46 | 0.74 | -.145* | -.287** | .317** | .385** | .248** | .286** | .371** | .368** | .344** | 1 | | | |
| 11. Civic virtue | 3.56 | 0.72 | -.056 | -.367** | .336** | .470** | .398** | .379** | .449** | .427** | .476** | .561** | 1 | | |
| 12. Sportsmanship | 3.19 | 0.77 | -.028 | -.040 | .052 | .069 | .294** | .282** | .218* | .156** | .209** | -.061 | -,015 | 1 | |
| 13. OCB | 3.62 | 0.46 | -,137* | | ,315** | ,464** | ,515** | ,468** | ,467** | ,755** | ,779** | ,647** | ,698** | ,400** | 1 |

**p<0.01. *p<0.05

Turning to relationship between employee perceptions of CSR directed at social and non-social stakeholders and five OCB dimensions, no statistically significant relationship was found in cases of altruism and sportsmanship. The explanation for such findings may result from context or working setting in which the research was conducted. One of the frightening features of working setting is workload. Thus, due to workload employees may not be willing or even have no time to help other members in the organization in their tasks or be not willing to accept less than ideal working circumstances. Employees may feel that instead of supporting environmental, non-governmental or other initiatives, some organizational resources should be allocated to improvement of their working conditions.

As it was expected, positive relationship between employee perceptions of CSR directed at employees and OCB was found. Thus, taking care of employees in terms of increased workplace flexibility, career development opportunities, fair treatment or considering employee needs (Turker, 2009a), create the perception that the organization shares similar values to those of employees. This in turn, following the empirical conclusion on CSR and identification of Carmeli et al. (2007), increases the employee identification with the organization and their willingness to behave in such a way that benefits other members of the organization. Incidentally, the findings of the paper are inconsistent with the findings Newman et al. (2015), but this might be explained by different working settings. Turning to separate dimensions of OCB, no statistically significant relationship between CSR directed at employees and sportsmanship was found. It could be argued that employees are not willing to tolerate organizational difficulties or inconveniences, or accept work-related problems without complaining (Boiral, 2009).

Consistent with the expectations, the findings revealed that the perceived CSR towards customers results in a higher level of OCB and each of it dimensions. Such results support the idea that employees interact closely with customers (Turker, 2009b) and the feedback from customers or organization's actions directed to customers and consequences of such actions is interpreted on a personal level. The sharing of success in regard to customers encourages employees to do more in terms of OCB. It seems that better treatment of customers pushes the employees towards higher altruism, courtesy, conscientiousness, sportsmanship and civil virtue. As in the previous case, the findings of the paper are inconsistent with the findings of Newman et al. (2015), which found no statistically significant relationship between CSR towards customers and OCB, but this might be explained by different working settings.

Finally, not surprisingly, employee perceptions of CSR directed at government were found to be positively related to OCB and each of it dimensions. Considering that some businesses still do not follow the legal requirements and try to avoid paying taxes or to pay less, the employees are more willing to work for organizations which are more socially responsible and, accordingly, to put extra efforts, resulting in OCB.

**Conclusions**

Following the idea that is well-established in literature that organizations benefit from CSR depending on how these socially responsible practices are perceived by different stakeholders, the paper aimed at revealing the relationship between the employee perceptions of CSR towards four stakeholder groups and OCB. The results demonstrated that employee perceptions of the organization investing in CSR towards social and non-

social stakeholders, employees, customers and government may lead to the greater exhibition of OCB by employees.

The paper provides several practical implications. Practitioners will benefit from considering CSR in order to foster OCB. It seems that employee perceptions of CSR directed at customers and government have a potential to encourage employees for higher altruism, courtesy, conscientiousness, sportsmanship and civil virtue. More generally speaking, the research showed that practitioners should not neglect the perceptions of employees as highly salient stakeholders.

The paper has certain limitations that suggest the directions for future research. It might be impossible to generalize the outcomes of the research to other geographic contexts. A large-scale study or study including employees from different countries might yield the results that could be transferable outwards. Another limitation is related to methodology, as the paper did not control the extent to which the employees were involved in CSR initiatives. It could be possible that the level of involvement predicts the perceptions of employees, and further, the relationship between the perceived CSR and employee OCB. Finally, considering CSR as an antecedent of OCB, this paper did not examine the consequences of OCB. Future research could further develop a holistic model that incorporates both antecedents and consequences of OCB.

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