

FORUM

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DO RESPONSIBLE PRACTICES ENHANCE EMPLOYEE ORGANIZATIONAL COMMITMENT? A STUDY OF BRAZILIAN TEXTILE COMPANIES

Práticas responsáveis reforçam o comprometimento organizacional dos empregados? Um estudo das empresas têxteis brasileiras

¿Las prácticas responsables mejoran el compromiso organizacional de los empleados? Un estudio de las empresas textiles brasileñas

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ABSTRACT

This paper assesses the effects of employee perception of corporate social responsibility (CSR) practices on organizational commitment (OC) in textile companies located in the Brazilian state of Ceará – a relevant region for the textile industry in Latin America. The research used a survey to collect data from 539 employees working in three companies, adopting a quantitative approach based on structural equation modeling. The results show that CSR practices geared toward employees, clients, suppliers, and government positively impacted affective/normative commitment, whereas CSR practices geared toward society and the environment impacted commitment negatively. Also, CSR practices focused on employees affected their continuance commitment, while CSR practices focused on other stakeholders did not present the same impact. Finally, the findings show that large textile companies tend to adopt more CSR practices, which significantly influences employee commitment.

Keywords: corporate social responsibility, organizational commitment, affective commitment, continuance commitment.

RESUMO

Este artigo oferece uma avaliação dos efeitos da percepção dos empregados a respeito das práticas de Responsabilidade Social Corporativa (RSC) sobre o Comprometimento Organizacional (CO) nas empresas têxteis de uma região relevante para a produção têxtil na América Latina (Estado do Ceará, Brasil). Trata-se de uma pesquisa quantitativa, que utiliza métodos de análise fatorial exploratória e confirmatória e modelos de equações estruturais para identificar os efeitos das práticas de RSC sobre o CO, realizada com 539 empregados de três empresas diferentes. Os resultados mostram que as práticas de RSC orientadas para os empregados, clientes, fornecedores e governo têm um impacto positivo no comprometimento afetivo/normativo, enquanto as práticas de RSC para a sociedade e o meio ambiente têm um impacto negativo. As práticas de RSC voltadas aos empregados também afetam seu comprometimento instrumental, mas práticas de RSC com outros focos não tiveram a mesma influência. Os resultados mostram ainda que as grandes empresas têxteis tendem a adotar mais práticas de RSC, influenciando mais significativamente o comprometimento de seus empregados.

Palavras-chave: responsabilidade social corporativa, comprometimento organizacional, comprometimento afetivo, comprometimento instrumental.

RESUMEN

Este trabajo proporciona una evaluación de los efectos de la percepción de los empleados de las prácticas de responsabilidad social corporativa (RSC) sobre el compromiso organizacional (CO) en empresas textiles de una región relevante para la producción textil en América Latina (Estado de Ceará, Brasil). Se trata de una investigación cuantitativa, que emplea métodos de análisis factorial exploratorio y confirmatorio y modelos de ecuaciones estructurales para identificar los efectos de las prácticas de RSC sobre el CO, realizada con 539 empleados de tres empresas diferentes. Los resultados revelan que las prácticas de RSC orientadas a empleados, clientes, proveedores y gobierno afectan positivamente al compromiso afectivo/normativo, mientras que las prácticas de RSC hacia la sociedad y el medio ambiente lo afectan negativamente. Las prácticas de RSC dirigidas a los empleados también afectan el compromiso de continuidad de estos, pero otros tipos de prácticas de RSC no lo influyen. Los resultados aún revelan que las grandes empresas textiles tienden a adoptar más prácticas de RSC, influyendo más en el compromiso de sus empleados.

Palabras clave: responsabilidad social corporativa, compromiso organizacional, compromiso afectivo, compromiso de continuidad.

INTRODUCTION

The company's investment in CSR practices may be a way to increase employee commitment. According to Meyer and Allen (1991), organizational commitment (OC) is a desire that leads employees to act toward a goal. The authors conceptualize commitment based on a three-component framework: affective, normative, and continuance commitment (Meyer & Allen, 1991). CSR refers to corporate behavior beyond the company's economic interest to positively affect stakeholders. CSR reflects the company's responsibility toward primary social stakeholders, secondary social stakeholders, primary non-social stakeholders, and secondary non-social stakeholders (Turker, 2009). The relationship between CSR and OC can bring favorable outcomes to organizations and society.

Studies have investigated the relationship between CSR and OC in terms of correlation, such as (Asrar-ul-Haq, Kuchink, & Iqbal, 2017; Khaskheli et al., 2020). Others have pointed out the mediating role of commitment between CSR practices and job performance (Bizri, Wahbi, & Jardali, 2021), turnover intention (Nejati, Brown, Shafaei, & Seet, 2021), and organizational citizenship (Khaskheli et al., 2020). Finally, some have investigated the impact of CSR on OC (Farid et al., 2019; Gupta, 2017; Kim, Milliman, & Lucas, 2021; Lu et al., 2020; Rodrigo, Aqueveque, & Duran, 2019).

These studies analyzed the constructs of CSR and OC, adopting a broader perspective. However, other authors have investigated the relationships between the dimensions of each construct, such as Cruz, Cabral, Pessoa, and Santos (2012), George, Aboobaker, and Edward (2020), McNamara, Carapinha, Pitt-Catsouphe, Valcour, and Lobel (2017), Thang and Fassin (2017). Most studies on the impact of CSR on employee engagement look at the North American and European environment, and the Brazilian literature on this relationship is still scarce.

The research question addressed in this article explores the extent to which corporate social responsibility practices affect employee organizational commitment in textile firms. The study aims to identify the relationships among dimensions of CSR and OC, expanding the knowledge on the impacts of the first on the latter. Also, the research seeks to analyze employee perception about these relationships considering the context of a developing country, i.e., regions that historically do not pay much attention to CSR practices.

The second section below presents the main issues related to OC and CSR. The methodology applied in this quantitative research is introduced in the third section, explaining how the structural equation modeling (SEM) was used to analyze the data collected from 539 employees working in companies of the textile industry in the Brazilian state of Ceará. The fourth and fifth sections present the study's results and discussion, demonstrating the importance of adopting social responsibility practices to reinforce the employees' normative and affective commitment, followed by the conclusion.

CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONAL COMMITMENT

According to Meyer and Allen (1991), organizational commitment (OC) may be considered a desire that leads employees to act toward a specific goal. OC can be characterized by “three related factors: (1) a strong belief in and acceptance of the organization’s goals and values; (2) a willingness to exert considerable effort on behalf of the organization; and (3) a strong desire to maintain membership in the organization” (Mowday, Steers, & Porter, 1979, p. 226).

Meyer and Allen (1991) proposed a multidimensional approach for OC composed of three dimensions: affective (emotional desire to work in the company), normative (perceived cost of changing jobs), and continuance (moral obligation to remain in the company). The three components are distinct, and they develop based on different work experiences and processes. Each component is connected to several work-related behaviors and reactions and is also strongly linked to the employee’s intention to remain in the company and retention-related behavior (Allen, 2016).

Although performance is important, companies should consider their stakeholders’ needs and act responsibly. Turker (2009) argues that corporate social responsibility (CSR) goes beyond the company’s economic interests and refers to corporate behavior to affect their stakeholders positively. The author refers to CSR as a responsibility of the company toward primary social stakeholders, secondary social stakeholders, primary non-social stakeholders, and secondary non-social stakeholders.

Primary social stakeholders are those that directly impact the organization’s relationships and involve human entities. Secondary social stakeholders have less direct impacts (e.g., civil society, business at large, and other interest groups). According to Turker (2009), this group can sometimes be highly influential. Non-social stakeholders are those that do not involve human relationships. This group comprises the natural environment, non-human species, and future generations.

Organizations must have socially responsible human resource management (HRM) to engage employees in responsible practices. Also, there is evidence that socially responsible HRM affects OC (Iqbal & Deng, 2020; Shen & Zhu, 2011). Specifically, Shen and Zhu (2011) and Iqbal and Deng (2020) showed a positive relationship between employee-oriented HRM and affective commitment. Shen and Zhu (2011) also found a significant positive relationship between employee-oriented HRM and normative commitment but did not observe the same with continuance commitment.

Both HR practices and CSR practices can impact employee commitment. Studies show that CSR activities significantly influence employee loyalty, leading to more commitment to the company (Stojanovic, Milosevic, Arsic, Urosevic, & Mihaljovic, 2020). These activities positively impact organizational commitment and employee engagement (Lu et al., 2020). In addition, Bizri et al. (2021) observed a significant influence of CSR best practices on job performance, observing the mediation effects of affective commitment and work engagement (Bizri et al., 2021). There

is a strong and positive relationship between the employees' perception of CSR and affective commitment, partially mediated by employees' psychological capital (Papacharalampous & Papadimitriou, 2021).

The employees' perceptions of CSR influence their affective commitment through procedural justice and organization-based self-esteem (Kim et al., 2021). CSR initiatives positively and significantly impact OC and engagement (Lu et al., 2020). According to Gupta (2017), CSR is understood as an antecedent of OC. The employees' perceptions of CSR positively predict work commitment and organizational citizenship behavior (Farid et al., 2019).

Further investigating the relationship between the two constructs, some studies considered their particular dimensions. According to George et al. (2020), there is a significant indirect effect of all dimensions of CSR on the employees' affective commitment, mediated by trust and organizational identification. Specifically, the authors observe that CSR practices focused on clients and CSR practices focused on employees had an important conditional indirect effect on this commitment. However, the conditional indirect effect of CSR focused on social and non-social stakeholders on affective commitment was not statistically significant (George et al., 2020).

When studying the differences among CSR practices considering the organization's internal and external environment, McNamara et al. (2017) showed that perceptions of CSR focused on internal audiences are positively associated with affective commitment but not with employee engagement. On the other hand, perceptions of CSR focused on the external environment were more strongly associated with affective commitment in Anglo countries but less strongly in Confucian countries and Latin American countries (McNamara et al., 2017). Another study presents that internal CSR has a positive and significant correlation with organizational commitment. More specifically, labor relations, health and safety, and training and education significantly affected OC, whereas work-life balance and social dialogue had no significant association with OC (Thang & Fassin, 2017).

Brazilian studies also showed this relationship between the dimensions of CSR and OC. The study by Penha, Rebouças, Abreu, and Parente (2016) presented three constructs for the perception of CSR related to job satisfaction: satisfaction with leadership and with the nature of work, satisfaction with salary, and satisfaction with co-workers. However, satisfaction with leadership and with the nature of work was the construct most explained by the CSR perceived. Internal social responsibility practices, such as dialogue and participation, have the highest influence on commitment, followed by decent work practices and practices of respect for the individual. The affective commitment showed the most consistent relationship between dialogue and participation (Cruz et al., 2012). Based on previous studies that identified relations between CSR and OC, the first hypothesis was formulated:

H1: There is a relationship between the perception of CSR practices and organizational commitment.

OC is influenced by how employees perceive the importance of CSR. Sabokro, Masud, and Kayedian (2021) revealed that green human resource management (GHRM) influences

employees' green behavior directly and indirectly via the mediating roles of CSR and green psychological climate within Iranian industries. The study by Freitas, Caldeira-Oliveira, Teixeira, Stefaneli, and Teixeira (2020) in Brazilian firms identified that GHRM practices, in fact, positively influence CSR practices.

Employees who strongly believe in social responsibility identify with corporations that emphasize that belief. This influence can vary according to the size of companies. For Dias, Rodrigues, Craig, and Neves (2019), CSR disclosure practices of SMEs and large companies do not differ significantly. However, Abreu, Cunha, and Rebouças (2013) showed that company size is a variable that influences the adoption of CSR practices.

Baumann-Pauly, Wickert, Spence, and Scherer (2013) propose that small firms have several organizational characteristics that facilitate promoting the internal implementation of CSR practices in core business functions but face challenges regarding external communication and CSR reporting. In contrast, large firms present several characteristics that facilitate external communication and CSR reporting but have difficulties implementing CSR practices internally. Preuss and Perschke (2010) explain that medium-sized firms are in a transition stage, where some CSR features reminiscent of small enterprises are still relevant but overlaid with aspects typical of large companies. It is expected that large companies will adopt more social responsibility practices than medium-sized and small ones. So, the second hypothesis was formulated:

H2: The impact of the perception of CSR practices on organizational commitment is more significant in large companies than in medium-sized companies.

METHODS

This research was developed using structural equation modeling (SEM). The variables are the dimensions of how corporate social responsibility (CSR) is perceived and the dimensions of organizational commitment (OC). Data was collected through a survey, and the study explored the textile industry in the Brazilian state of Ceará. The sample unit consisted of 24 companies affiliated to the Union of the Spinning and Weaving Industry of the State of Ceará (Sinditêxtil - CE). A workshop was held at Sinditêxtil for the Human Resource managers of the textile companies to discuss CSR and OC and present the proposal of this research. Three companies agreed to participate in the research: 1) a large company, with 2,688 employees and 321 respondents; 2) a medium-sized company, with 350 employees and 128 respondents; and 3) a medium-sized company, with 193 employees and 90 respondents. In total, 539 employees participated.

The questionnaire was developed based on Turker (2009) for the perception of CSR practices and Meyer and Allen (1997) for OC. The instrument had three parts. The first collected general information about the respondents, the second investigated how they perceived the CSR in the companies they worked for, and the third presented questions about the individual's commitment to the organization.

The scale developed by [Turker \(2009\)](#) consists of seven items for the factor of responsibility toward social and non-social stakeholders (society, natural environment, future generations, and non-governmental organizations); five items for the factor of responsibility toward the employees; three for the factor of responsibility toward the client; and two for the factor of responsibility toward the government.

The OC was measured using the scale devised by [Meyer and Allen \(1997\)](#). On the scale, the affective commitment has six items, continuance commitment has seven, and normative commitment has six. Besides the variables regarding how CSR and OC were perceived, the control variables, gender, age, education, marital status, number of children, type of employment, time in the company, and position in the company were included.

Some changes were made to make the scale more fitting for the employees of the companies surveyed. The variable ‘supplier’ was included, adding two items to evaluate how the companies’ practices were perceived. An item regarding health care and work safety was included to evaluate its impact on how the employees perceive CSR. An item about environmental degradation was included, as it was deemed important to assess the company’s effort toward non-social stakeholders. Two items from the original scale related to future generations were removed since they were considered unfit for the management plan of textile industries in the state of Ceará. Also, two items were removed related to suppliers and six for CSR practices toward society and the environment.

Respondents worked in different areas and were chosen by convenience sampling. The variables of how CSR and OC were perceived used a 5-points Likert scale, from “strongly disagree” to “strongly agree.” The questionnaires were applied in person at the companies’ facilities.

The data analysis was carried out in five stages. The first consisted of the data descriptive and inferential analysis. The Student’s t-test was conducted to assess whether there was a significant difference between the averages of the participating companies. The second stage consists of the exploratory factor analysis. Although this study uses previously validated and reliable scales, it was necessary to evaluate each of these scales in an exploratory manner. At this stage, the reliability analysis was performed using Cronbach’s Alpha. In the third stage of data analysis, the confirmatory factor analysis was performed to validate the constructs and their factors, to test the hypothesis of adherence of the set of items to the factors. The sample was divided into two sub-samples to use part of the respondents in the exploratory analysis and part in the confirmatory analysis.

The fourth step was the construction of a structural equation model (SEM) to assess the impact of the dimensions of perception of CSR practices in the dimensions of OC. In the fifth stage, the multigroup analysis was carried out to assess significant differences between the large company, in which it is expected that there is a greater perception of CSR practices, and in the medium-sized companies, in which it is expected that employees perceive few CSR practices. The *Statistical Package for Social Sciences - SPSS® 19* and *Analysis of Moments Structures - AMOS 20* were used for the analysis and construction of the results.

RESULTS

Most respondents were male (77.9%), almost half were between 25 and 40 years old (42.1%), over half had completed high school (62.9%), over half were married (52.3%), and had children (51.9%). Most respondents worked at an operational level (88%). The sample was divided between those who had worked with the company for less than five years (55.5%) and those who had worked for over five years (41.9%), with a predominance of having worked at the company for over ten years (29.1%) (Table 1).

Table 1. Profile of respondents

Characteristics	Variables	Frequency	Percentage (%)
Gender	Male	420	77.9
	Female	116	21.5
	No answer (N/A)	3	0.6
Age	Between 25 and 40 years old	227	42.1
	Less than 25 years old	170	31.5
	More than 40 years old	135	25
	N/A	7	1.3
Education	High school	339	62.9
	Elementary school	98	18.2
	Undergraduate degree	81	15
	Graduate degree	14	2.6
	N/A	7	1.3
Marital Status	Married	282	52.3
	Single	231	42.9
	Divorced	18	3.3
	Widowed	5	0.9
	N/A	3	0.6
Children	Yes	280	51.9
	No	252	46.8
	N/A	7	1.3

Continue

Table 1. Profile of respondents

Concludes

Characteristics	Variables	Frequency	Percentage (%)
Employment contract	Long term	500	92.8
	Temporary	24	4.5
	Third party employee	7	1.3
	N/A	8	1.5
Time in the Company (years)	> 10	157	29.1
	< 1	106	19.7
	1 - 2	105	19.5
	3 - 5	88	16.3
	6 - 10	69	12.8
	N/A	14	2.6
Job Type	Operational	474	88
	Managerial	61	11.3
	N/A	4	0.7

Source: Elaborated by the authors

The participants were asked to complete the questionnaire giving their perceptions of the company's corporate social responsibility (CSR) practices. Regardless of whether the CSR practices were effective or not, the research focused on employees' perceptions. The responses show that employees perceive the CSR practices as focused on the suppliers, the government, and the clients. The companies were considered to have a good relationship with stakeholders. Health and work (safety/security) practices were also perceived to have a high average level of adoption. However, practices focused on employees received the lowest grade, which shows a higher requirement regarding those practices. Similarly, among the lowest grades were the practices focusing on non-governmental organizations.

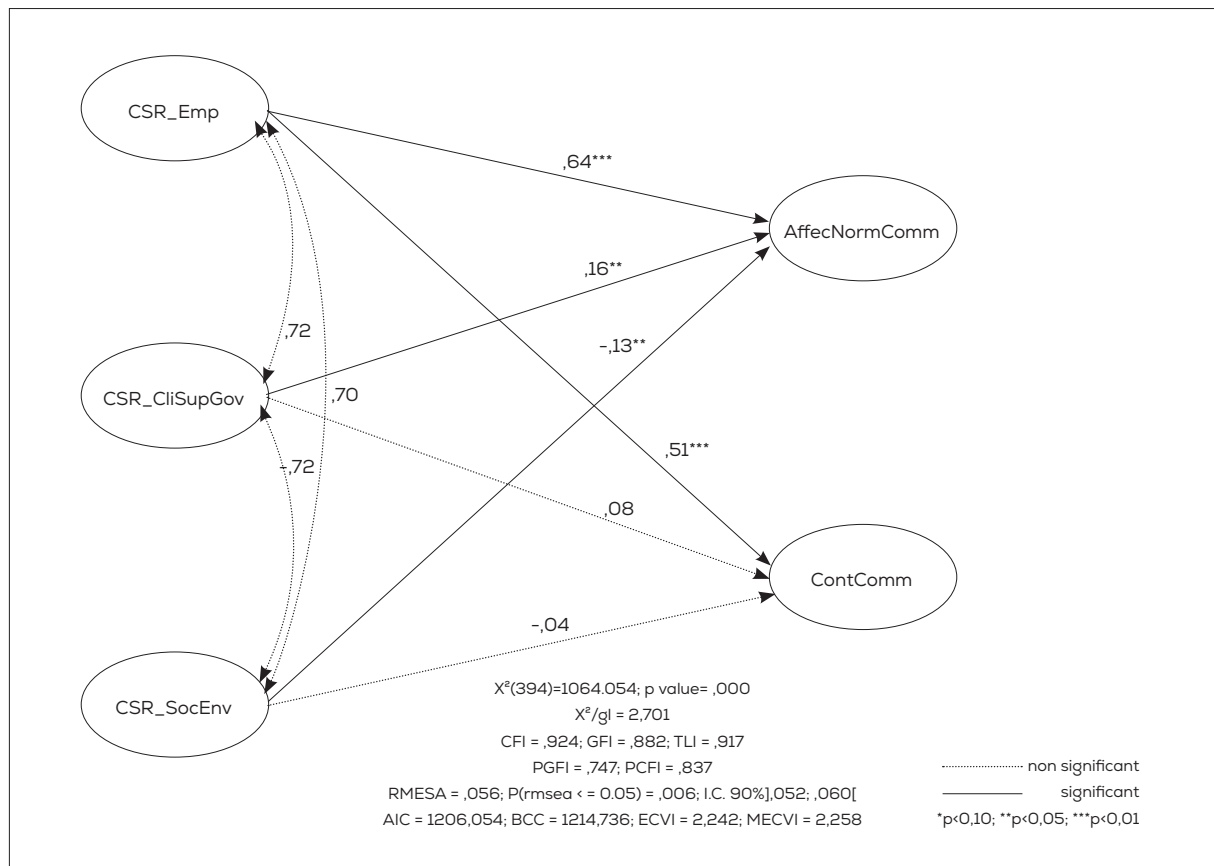
The factorial exploratory analysis suggested alterations in these measuring scales. The factors of perception of the CSR practices were grouped into three factors: perception of the CSR practices focusing on the clients, government, and suppliers; perception of the CSR practices focusing on society and the environment, perception of the CSR practices focusing on the employees. Organizational Commitment (OC) was grouped into two categories: affective/normative and continuance commitment. This grouping was confirmed by the exploratory and confirmatory factorial analysis. Concerning organizational commitment, higher values were attributed to the variables regarding normative and affective commitment (NC4, AC5, AC3, AC6, and NC6). Such variables consider the employee's relationship with the company,

involving feelings of loyalty and belonging. The lowest averages were mainly attributed to variables regarding continuance commitment (CC4, CC5, CC2, and CC7) and a variable regarding normative commitment (NC3).

Organizational commitment variables were grouped satisfactorily. The analysis was completed with 13 items, and six were eliminated (CC2, NC3, CC7, CN1_Inv, NC2, NC5) one by one, according to the criteria of low commonality and/or because they presented high factor loading. All affective commitment variables (AC1, AC2, AC3, AC4, AC5, and AC6) were grouped with two variables of normative commitment (NC4 and NC6) and one variable of continuance commitment (CC1). While four variables of continuance commitment (CC3, CC4, CC5, and CC6) were combined in another factor.

The structured model was specified and identified. The coefficients were estimated by the maximum likelihood method. The evaluation of the adjustments made to the model was done using the verification of the measurements. Through a first-order structural equation modeling (SEM), the impact of each dimension of perception of CSR practices on each dimension of OC was analyzed to investigate which practices were considered major influencers of their commitment, as shown in Figure 1.

Figure 1. Structural equation model of CSR and CO



Source: Elaborated by the authors

The critical ratio (CR) test was employed to measure the significance of each parameter, obtained by dividing the non-standardized estimate of the parameter by its standard error. The results suggest latent variables related to the perception of CSR focused on employees, government, clients, and suppliers have a positive influence on the affective/normative commitment. On the other hand, CSR practices oriented toward society and the environment tend to impact the affective/normative commitment negatively.

The perception of CSR practices related to employees significantly positively impacts continuance commitment. However, the perception of CSR practices directed to clients, government, and suppliers and the perception of CSR practices to society and the natural environment did not have a significant impact on continuance commitment. Regarding the impact on the continuance commitment, our model presented CR values less than 1.96 and non-significant p-values.

Comparative indices of adjustment demonstrate good quality of adjustment. The measurements showed satisfactory adjustments ($X^2 / gl = 2.701$, CFI = 0.924, PCFI = 0.837, RMSEA = 0.056), according to the reference values in [Marôco \(2010\)](#). The measure for analyzing the significance of each specified parameter was the CR test, obtained when dividing the unstandardized estimate of the parameter by its standard error. The standardized factor loadings (regression coefficients), the value of the critical ratio (CR), standard errors, and p-values are presented in Table 2.

Table 2. Variables, relations, constructs, factor loading, and reliability

Variable	Relation	Construct	Factor loading	Std. Error	Composite reliability	P-value
AffecNormComm	β	CSR_Emp	0.527	0.067	7.781	***
ContComm		CSR_Emp	0.474	0.086	5.511	***
AffecNormComm	β	CSR_CliSupGov	0.255	0.118	2.16	0,031**
ContComm		CSR_CliSupGov	-0.143	0.167	-0.860	0,390
AffecNormComm	β	CSR_SocEnv	-0.101	0.052	-1.963	0,050**
ContComm		CSR_SocEnv	-0.032	0.072	-0.447	0,655
CSR6_1	β	CSR_Emp	0.929	0.055	16.806	***
CSR5_1	β	CSR_Emp	1.0000			
CSR4_1	β	CSR_Emp	0.79	0.053	14.799	***
CSR3_1	β	CSR_Emp	1.038	0.056	18.426	***
CSR2_1	β	CSR_Emp	0.733	0.053	13.933	***
CSR11_1	β	CSR_CliSupGov	1.241	0.104	11.954	***
CSR10_1	β	CSR_CliSupGov	1.000			

Continue

Table 2. Variables, relations, constructs, factor loading, and reliability

Concludes

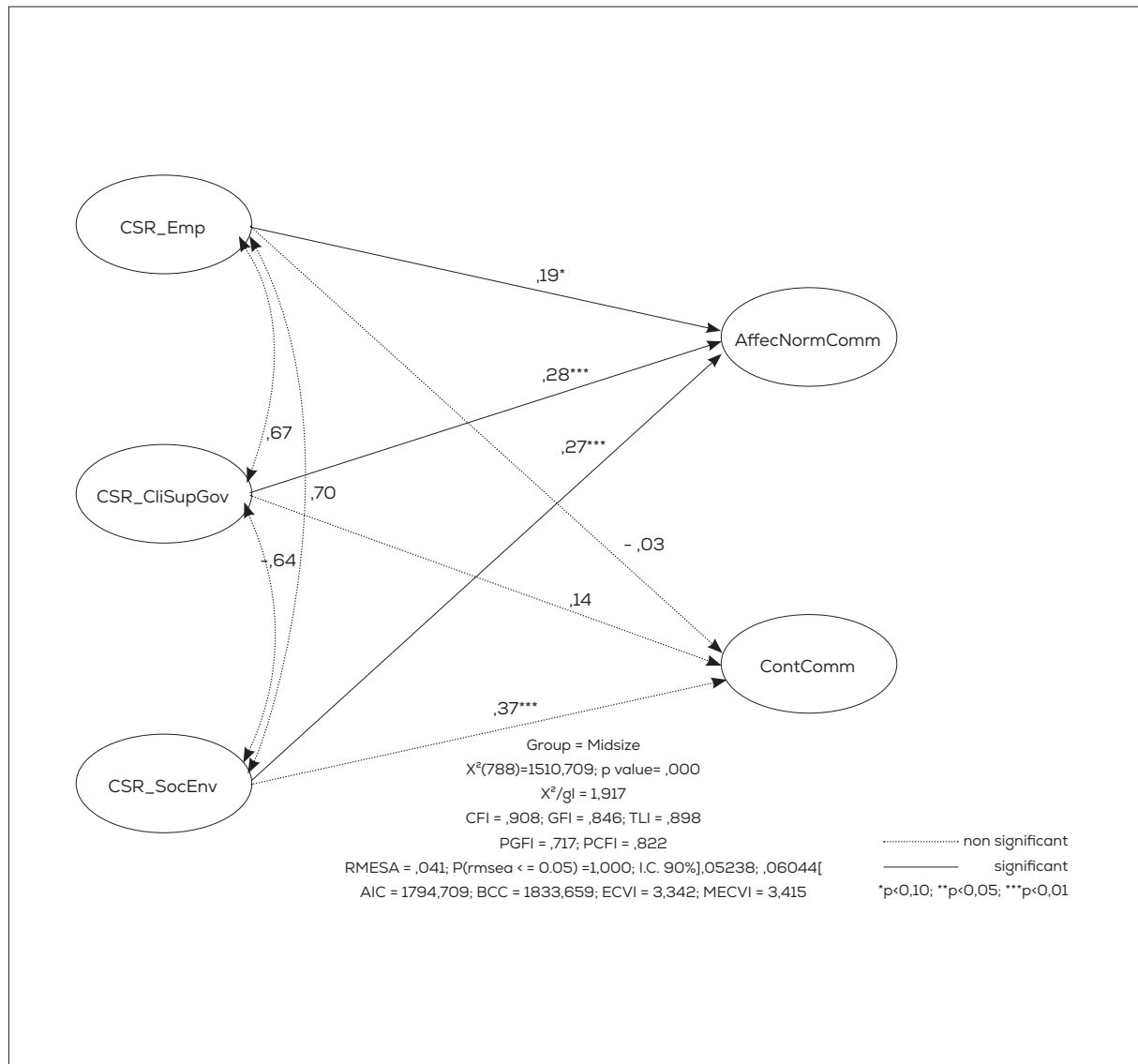
Variable	Relation	Construct	Factor loading	Std. Error	Composite reliability	P-value
CSR9_1	β	CSR_CliSupGov	1.364	0.107	12.807	***
CSR8_1	β	CSR_CliSupGov	1.391	1.109	12.708	***
CSR7_1	β	CSR_CliSupGov	1.494	1.123	12.184	***
CSR12_1	β	CSR_CliSupGov	0.956	0.069	13.810	***
CSR18_1	β	CSR_SocEnv	0.835	0.048	17.491	***
CSR17_1	β	CSR_SocEnv	1			
CSR16_1	β	CSR_SocEnv	1.069	0.038	28.019	***
CSR15_1	β	CSR_SocEnv	1.046	0.04	26.015	***
CSR14_1	β	CSR_SocEnv	0.744	0.044	16.96	***
CSR19_1	β	CSR_SocEnv	0.74	0.043	17.258	***
CC3_1	β	ContComm	0.759	0.07	10.86	***
CC4_1	β	ContComm	1.119	0.079	14.084	***
CC5_1	β	ContComm	1.000			
CC6_1	β	ContComm	0.973	0.075	12.947	***
CA1_1	β	AffecNormComm	1.276	0.081	15.719	***
CA2_1	β	AffecNormComm	1.093	0.075	14.620	***
CA3_1	β	AffecNormComm	1.231	0.077	15.967	***
CA4_1	β	AffecNormComm	1.245	0.077	16.223	***
CA5_1	β	AffecNormComm	1.180	0.074	15.886	***
CA6_1	β	AffecNormComm	1.240	0.074	16.682	***
CN4_1	β	AffecNormComm	0.907	0.072	12.524	***
CN6_1	β	AffecNormComm	1.000			
CC1_1	β	AffecNormComm	1.080	0.079	13.740	***

Source: Elaborated by the authors

In order to deepen the analysis of the impact of the perception of CSR practices on OC, it was evaluated whether the structural model behaves differently between the large company, which presented a higher average perception of practices of CSR, and the medium-sized companies, which presented the lowest averages, from a multi-group analysis.

Multi-group analysis occurred in two stages. First, the structural model was analyzed in each group, where the parameters were free, and the X^2 statistics were additive. An equivalent model was selected. Second, we constrained the selected model's parameters to test the invariance hypothesis. Figure 2 presents the results for medium-sized companies. Our results showed that all the latent variables of perceived CSR practices positively and significantly impact affective commitment. In this group, the perception of practices aimed at society and the environment positively and significantly impacts the instrumental commitment, while the other latent variables of perception of CSR practices did not influence this commitment.

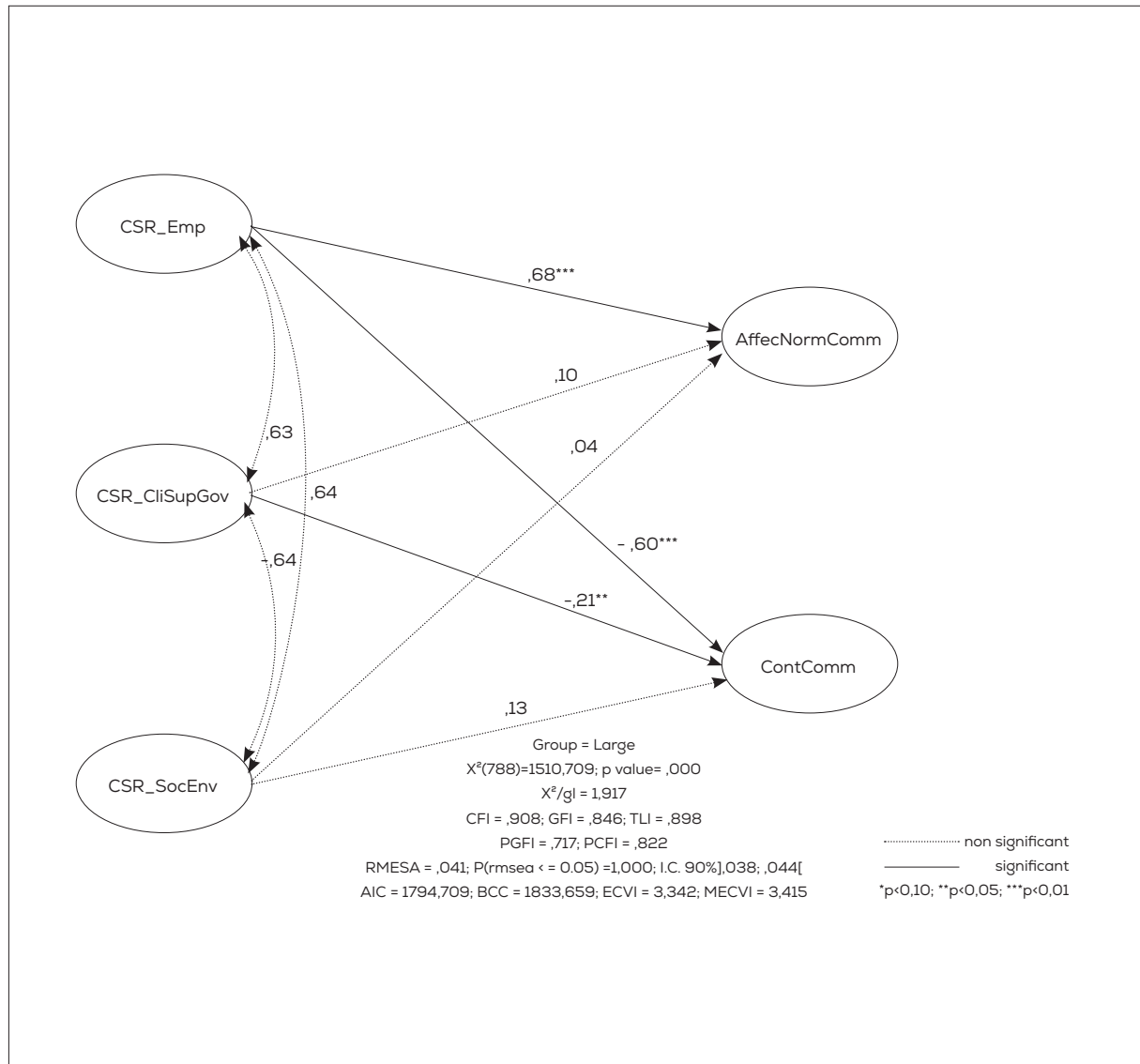
Figure 2. Structural Equation Model of CSR and OC - medium size company group



Source: Elaborated by the authors

Figure 3 presents the model for the large company. Our results showed that the perception of CSR practices related to employees positively and significantly impacted the two types of commitment, while the perception of CSR practices related to clients, government, and suppliers positively and significantly influenced the continuance commitment and no other relationship between latent variables and measurement variables were significant.

Figure 3. Structural equation model of CSR and CO – large size company group



Source: Elaborated by the authors

The adjustment measures were satisfactory ($X^2 / gl = 1.917$, CFI = 0.908, PCFI = 0.822, RMSEA = 0.041). However, it was necessary to evaluate whether factorial weights and correlations were invariant between the two groups. Table 3 shows the series of hierarchical models with free and fixed parameters. Model 1 was the free model, without setting any parameters, model 2 had fixed factorial weights, model 3 had factorial weights and fixed covariance, and model 4 had factorial weights, covariance, and fixed errors.

Table 3. Statistics of the difference of X^2 for the free and fixed models

Models	DF	CMIN	P
If the free model is correct			
Model 1	25	75.688	0.000
Model 2	31	169.463	0.000
Model 3	63	587.887	0.000
Model 4	39	211.746	0.000
If the model with fixed factor weights is correct			
Model 2	6	93.775	0.000
Model 3	38	512.200	0.000
Model 4	14	136.058	0.000
If the model with factorial weights and fixed covariance is correct			
Model 3	32	418.425	0.000
Model 4	8	42.283	0.000

Source: Elaborated by the authors

The difference test of X^2 allowed us to evaluate the hypothesis of invariance of the moments between the groups in this study. All the p-values were less than 0.05, indicating the rejection of the hypothesis, thus indicating that the models are varied and different. It is also necessary to evaluate the statistical significance of the difference between the two models, made through the chi-square test, as described by [Marôco \(2010\)](#). This test assumes equality of the trajectories between the latent variables in the groups being compared. The values of $|Z| > 1.96$, revealed that the trajectories were different. Table 4 presents the variance test between the models.

Table 4. Test of model's invariance

Latent Variable Trajectories			Z	Assessment
ANC	<---	CSR_Emp	-3.150	Different
CC	<---	CSR_Emp	-0.055	Equal
ANC	<---	CSR_CliSupGov	1.24	Equal
CC	<---	CSR_CliSupGov	2.22	Different
ANC	<---	CSR_SocEnv	1.27	Equal
CC	<---	CSR_SocEnv	0.45	Equal

Source: Elaborated by the authors

It is noticed that the coefficients only refer to the affective/normative commitment related to CSR practices toward employees and instrumental commitment related to CSR practices toward clients, suppliers, and government. The trajectories differ significantly between the two groups. None of the other trajectories differed between the groups of medium-sized companies and the large company.

These results demonstrate that the impact of employee-centered CSR on their affective/normative commitment is significantly higher in the large company. Meanwhile, the impact of CSR toward clients, government, and suppliers on continuance commitment is negative for the large company and is not statistically significant for the medium-sized companies.

DISCUSSION

The development and validation of structural equation modeling (SEM) made it possible to examine important relationships. Our conceptual model indicates that organizational commitment (OC) is influenced by the employee's perception of corporate social responsibility (RSC) practices adopted by textile firms in Brazil. The study used the scales of [Turker \(2009\)](#) and [Meyer and Allen \(1997\)](#). However, these scales were modified to suit the context of the textile sector operating in the Brazilian state of Ceará. The perception factors of CSR practices were grouped into three factors. Perception of CSR practices directed at employees; perception of CSR practices aimed at clients, government, and suppliers; and perception of CSR practices focused on society and the environment.

The classification obtained from the factorial analysis agrees with that proposed by [McNamara et al. \(2017\)](#), which classify CSR activities as “internally focused” and “externally focused.” The first group target internal stakeholders (or internal public) under the organization's responsibility (employees and managers). According to [McNamara et al. \(2017, p. 415\)](#), “employees are likely to consider treatment of employees (i.e., the group of which they are a member) as separate from treatment of other stakeholder groups.” They can become highly motivated, as well as shareholders, by seeing that their resources are being used efficiently. Employee involvement in the organization can be leveraged with greater participation in decisions and improving internal communication. Thus, the employees surveyed understand their role as particularly important when separate from the other groups of stakeholders.

External stakeholders are clients, suppliers, government, media, competitors, and other stakeholders that affect and are affected by the organization without being at the forefront of their operations. Based on the research participants' perception, the external stakeholders were divided into two groups: 1) clients, suppliers, and government; and 2) society and environment. The first group has a closer relationship with the company while society and environment have less proximity. The environment is marked as more than a specific stakeholder. [Laine \(2010\)](#) defends that the stakeholder network is embedded in the environment. For extension, it is possible to say the same about society, i.e., the other stakeholders are also part of society. Therefore, the second group of external stakeholders encompasses society and the environment.

The OC was grouped into two dimensions: affective/normative and continuance commitment. These clusters were confirmed by confirmatory factor analysis and shown to be valid and significant. From the original instrument, six items were eliminated, and the variables were grouped into two factors: affective/normative and continuance commitment. The first factor was named because it is formed mostly by items of the dimension of affective commitment and two items of normative commitment. Continuance commitment included in the scale “It would be very difficult for me to leave this company now, even if I wanted to,” by transmitting an idea of loyalty by not leaving the organization, ended up joining this factor.

Some authors have already exposed the strong relation between affective and normative commitment. Although conceptually distinct, affective and normative commitment are highly correlated and relate in the same way to other variables. The strong correlation between affective and normative commitment suggests that interpretations that promote the desire and obligation mindset may occur simultaneously. It is most desirable to go beyond the interpretation that affective commitment is more important than the others and that one should also consider normative commitment, and especially, a combination of affective and normative commitment (Meyer & Parfyonova, 2010). Klein and Park (2016) point out an overlap between affective and normative commitment, whereas the continuance commitment consists of two other dimensions (high investment vs. few alternatives).

The structural equations modeling (SEM) sought to analyze the impact of each dimension of perception of CSR practices under each dimension of OC to investigate what practices can be perceived by employees as major influencers of their commitment. It showed that the perception of CSR practices oriented to employees and those oriented to clients, government, and suppliers positively and significantly impacted affective/normative commitment, while the perception of CSR practices focused on society and the environment negatively and significantly impacted affective/normative commitment.

The impact of the first two factors of perceived CSR practices on affective commitment corroborated other studies. George et al. (2020) found that CSR to clients and CSR to employees had a significant conditional indirect effect on affective commitment, but a conditional indirect effect of CSR to social and non-social stakeholders on affective commitment was not statistically significant. Bizri et al. (2021) confirmed the significant influence of CSR best practices on job performance, mediated by affective commitment, through the involvement of employees in activities to the community, workplace, or well-being of other employees. Thang and Fassin (2017) presented that internal CSR as labor relations, health and safety, and training and education had a significant effect on OC. Finally, Cruz et al. (2012) concluded that internal social practices, such as the promotion of dialogue and the participation of employees, raise the levels of affective commitment of the employee to the organization.

The results of this research showed that the perception of CSR practices aimed at society and the environment negatively and significantly impacts the affective/normative commitment. These results converge with those by McNamara et al. (2017) that perceptions of externally focused CSR were less strongly associated with affective commitment in Confucian and Latin American countries than in Anglo countries. This negative influence could be based on Brazilian

institutional environments. The textile sector, especially from the Brazilian state of Ceará, does not present a strong culture of adopting CSR practices. The results of this study indicate that employees perceive their companies' few CSR practices in the surrounding community and with the disposal of solid waste. Another explanation resides possibly in commitments conflict (Klein, Solinger, & Duflot, 2020). Employees perceive the reputation that the company can conquer in the market requires costs that could be used with them. They may feel in the background regarding the company's concerns with external stakeholders such as society and the environment.

On the other hand, continuance commitment was positively and significantly impacted by the perception of CSR practices directed at employees, but it was not significantly impacted by the perception of CSR practices directed at clients, government, and suppliers or by CSR for society and the environment. Some employees were oblivious to the practices for clients, government, and suppliers, believing that the company complied with the Brazilian consumer legislation and code only because it had been on the market for many years. The employees reported that if the company did not show responsibility to these groups, it would not have reached such a size and existed for so long. However, employees saw CSR practices directed at external stakeholders as investments that could be reversed in people management policies. In this way, the results were not significant because, in the perception of the employees of the textile sector of Ceará, investments in socio-environmental practices jeopardized the funding of people management practices, threatening the company-employee relationship. In general, these results corroborated those reported by Rodrigues, Bastos, and Moscon (2019) that continuance commitment has a negative relationship with citizenship behaviors.

The study assessed whether the structural model behaved differently between the large company and the two medium-sized companies to deepen the analysis of the impact of the perception of CSR practices on OC. This analysis showed that, regardless of the size of the company, all CSR dimensions positively impact the affective/normative commitment, presenting themselves as stronger among large companies.

There was a significant difference between the large company and the two medium-sized firms. The first showed a better level of communication with managers toward employees, extensively informing the internal recruitment processes, demonstrating concern for employees' health and safety, and promoting vocational learning for young people of local communities who could be its future employees. These actions and programs increased people's affection toward the organization and the perception of having an obligation to the company. These actions lead to higher affective commitment rates in these companies compared to others that do not show the same range of actions for internal stakeholders.

Employees from the large company were stimulated to be volunteers in CSR activities, albeit sporadically. This company also had a professional training and inclusion project for young people in the community. Employees demonstrated to have information about the project and admire the initiative through which the company hired many young people from low-income families. Meanwhile, one of the medium-sized companies only had one educational project dedicated to low-income children.

The perception of CSR practices aimed at clients, government, and suppliers positively and significantly impacted the continuance commitment in the large company but was not significant in medium-sized companies. The large company employees clearly stated that the organization was concerned with taking good care of their clients, paying taxes, following the law, and ensuring fair commercial relations with their suppliers to achieve a good income and quality of inputs. However, this evidence was not as strong among the medium-sized businesses, where employees reported that they believe that companies play an important role in relations with clients, government, and suppliers.

The variance test of the models showed that trajectories of CSR practices oriented to society and environment only impacted affective/normative commitment. CSR practices toward clients, government, and suppliers differently affected continuance commitment for both groups. In the large company, there are programs for waste reuse and recycling, campaigns to save water, and the "Pescar Project", a socio-professional training project for low-income youth. These practices are widely disseminated within the organization and impact the way employees feel about the company, increasing their levels of affective and normative commitment. Meanwhile, there is a perception that the company has a responsibility to clients.

The difference between these two groups could be explained based on size and levels of adoption of CSR practices. According to Abreu, Silva-Filho, Oliveira, and Holanda-Júnior (2008), as the size of the company increases, the profile of social and environmental conduct tends to a higher level of responsibility. The company where employees showed to have a higher perception of CSR practices was the large company studied. The organization counts on a social responsibility policy and communicates such policy, thus leading to an increase in the influence that the perception of CSR practices has on the employees' OC.

The textile sector demonstrates that it can increase the level of commitment of its employees through CSR practices, although these are more present among large companies in this sector. This study shows that companies can build value through actions for the various stakeholders, positively impacting employees and achieving better performance.

CONCLUSION

The research evaluated the influence of the way the implementation of corporate social responsibility (CSR) practices was perceived over organizational commitment (OC) in textile companies located in the Brazilian state of Ceará. Quantitative research was conducted using exploratory and confirmatory factorial analysis and structural equation modeling. The results confirmed that the way employees perceive CSR practices influences their level of OC, which can be organized in two dimensions: affective/normative and continuance commitment. The variables regarding how CSR practices are perceived are usually divided into four categories but were divided into three categories for this study: practices oriented to employees; practices oriented to clients, government, and suppliers; and CSR practices toward the society and environment.

The study is not without limitations. First, we recognize the small number of companies researched. Future works evaluating the relation between how employees perceive CSR practices and their levels of OC in other sectors could offer elements to compare with the textile sector. Second, the study could not capture changes in CSR strategies. Longitudinal works could also contribute to this discussion by evaluating how the relationship between these constructs behaves through time. Future works could also evaluate the employees' multiple foci of commitments, demonstrating the conflicts between them. This could explain why certain CSR practices increase OC more than others.

Despite the small number of companies, the number of employees for each company is considerable, which sufficed to build a model. By suggesting a reorganization of the dimensions of CSR practices and the dimensions of OC, this work contributes theoretically to research on developing countries, such as Brazil, demonstrating that this construct behaves differently to what is expected in developed countries. The practical contribution is to demonstrate to companies that the investment in CSR practices could obtain a higher level of commitment and build value through actions for the various stakeholders.

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AUTHOR'S CONTRIBUTION

Giselle Cavalcante Queiroz worked on the conceptualization, the theoretical review, the data collection, the writing and final revision of the manuscript.

Mônica Cavalcanti de Sá Abreu conducted the theoretical-methodological approach and writing.

Sílvia Maria Dias Pedro Rebouças participated in the data analysis.