

# FORUM

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## IS IT WORTHWHILE FOR ORGANIZATIONS TO HAVE SOCIALLY RESPONSIBLE MANAGEMENT PRACTICES?

*Vale a pena as organizações terem práticas de gestão socialmente responsáveis?*

*¿Merece la pena que las organizaciones tengan prácticas de gestión socialmente responsables?*

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### ABSTRACT

Knowing the employees' perspective is essential for good human resource management. In this investigation we sought to determine whether the employees of Portuguese organizations perceive that management practices are aligned with corporate social responsibility (CSR), and whether these practices affect organizational performance. The methodological design we adopted in this study is characterized as being descriptive and quantitative. Multiple regression analysis reveals that the greatest positive impact on the perception of organizational performance for providing health and safety in the workplace was obtained by way of socially responsible, economic-financial management practices ( $\beta=0.327$ ) and from the organization's business strategies being aligned with social responsibility ( $\beta=0.277$ ). Among the practices impacting the organization's interaction and commitment to the community, we emphasize brand promotion strategies being aligned with CSR principles ( $\beta=0.305$ ), and the organization's business strategies being aligned with its social responsibility ( $\beta=0.266$ ).

**Keywords:** human resources, corporate social responsibility, organizational performance, sustainability, employees.

### RESUMO

Conhecer a perspectiva dos colaboradores é fundamental para alinhar uma boa Gestão de Recursos Humanos. Para tanto, buscou-se verificar se os colaboradores de organizações portuguesas percebem a presença de práticas de gestão alinhadas à Responsabilidade Social Corporativa (RSC) e se essas impactam o Desempenho Organizacional (DO). O delineamento metodológico adotado caracteriza-se como um estudo descritivo e quantitativo. Pela análise de regressão múltipla, dá-se ênfase a que o fator com maior impacto positivo sobre a percepção de desempenho da organização, ao proporcionar saúde e segurança no local de trabalho, foram as práticas de gestão econômico-financeira socialmente responsáveis ( $\beta=0.327$ ) e as estratégias de negócios da organização alinhadas à responsabilidade social ( $\beta=0.277$ ). Entre as práticas que impactam a interação e comprometimento da organização com a comunidade, pode-se enfatizar as estratégias de promoção da marca alinhadas aos princípios da RSC ( $\beta=0.305$ ) e, novamente, as estratégias de negócios da organização alinhadas à responsabilidade social ( $\beta=0.266$ ).

**Palavras-chave:** recursos humanos, responsabilidade social corporativa, desempenho organizacional, sustentabilidade, colaboradores.

### RESUMEN

Conocer la perspectiva de los empleados es esencial para alinear una buena gestión de los recursos humanos. Para ello, se buscó verificar si los empleados de las organizaciones portuguesas perciben la presencia de prácticas de gestión alineadas con la responsabilidad social corporativa (RSC) y si estas impactan en el desempeño organizacional (DO). El diseño metodológico adoptado se caracteriza por ser un estudio descriptivo y cuantitativo. Mediante el análisis de regresión múltiple, se destaca que los factores con mayor impacto positivo en la percepción del desempeño organizacional en la provisión de salud y seguridad en el trabajo fueron las prácticas de gestión económico-financiera socialmente responsables ( $\beta=0.327$ ) y las estrategias empresariales de la organización alineadas a la responsabilidad social ( $\beta=0.277$ ). Entre las prácticas que impactan en la interacción y el compromiso de la organización con la comunidad, se pueden destacar las estrategias de promoción de la marca alineadas con los principios de la RSC ( $\beta=0.305$ ) y, de nuevo, las estrategias empresariales de la organización alineadas con la responsabilidad social ( $\beta=0.266$ ).

**Palabras clave:** recursos humanos, responsabilidad social corporativa, rendimiento organizativo, sostenibilidad, empleados.

## INTRODUCTION

The concept of corporate social responsibility (CSR) is not new. The discussion about it began in the 1950s (Carroll, 2009), grew stronger in the 1960s, and initiatives intensified in the 1980s and '90s with discussions on environmental issues, which were boosted by the growth in environmental movements. The notion of CSR gained strength in academia when the stakeholders' theory (Freeman, 1984) came into vogue. Since then, issues related to the environment, namely the responsibility of organizations, have been growing substantially within organizations, in the academic community, and with regulatory bodies and professional associations, among others (Mata, Fialho, & Eugénio, 2018).

Since the 2000s CSR has been moving toward integration with strategy, management, and corporate governance. There is also a perceived effort to include stakeholder participation in CSR issues, and considerable evidence exists that scholars and practitioners are taking this social concern seriously. It is often manifested in the form of formal writings, research, conferences, and consultancies (Carroll, 2009), making this a global phenomenon (Organization for Economic Co-operation and Development [OECD], 2011). Many researchers have emphasized the potential enhancements of CSR actions, such as human resource management (Gaudêncio, Coelho, & Ribeiro, 2019).

The principles of stakeholder theory (Freeman, 2010) emphasize the fact that stakeholders are not only affected by the decisions of organizations: they also *affect* these same decisions, thereby guiding managers to satisfy a variety of constituent actors and entities, such as employees, customers, suppliers, and local community organizations, and this can favor the achievement of lasting results (Donaldson & Preston, 1995; Freeman, 1984). Freeman (1984) adds that stakeholders are groups that have legitimate rights vis-à-vis the organization, and may or may not lend legitimacy to the actions of organizations (Donaldson & Preston, 1995).

Legitimacy brings about a general perception or assumption that organizational activities are desirable and appropriate, or appropriate within a socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995). This is so true that Mata et al. (2018) concluded in their studies that stakeholder perception is one of the important areas to explore further as it represents what socially aware employees, customers, and the community expect from organizations, which often goes beyond what is legally required.

Considering the importance of the integration of stakeholders in organizations, the continuous search for establishing lasting bonds, and the premises of the stakeholder theory, we seek to determine if the employees of Portuguese organizations perceive the presence of management practices that are aligned with CSR, and if these practices positively affect the perception of organizational performance.

Despite criticism of the common methods used in behavioral research (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003), this study responds to a call from researchers who have argued that more empirical research should be conducted. Much of the empirical research focuses on measuring among other empirical relationships, for example, the impact of CSR practices on competitive advantage (Nyuur, Ofori, & Amponsah, 2019), corporate image and

brand awareness (Mubarak, Hamed, & Mubarak, 2019), and financial performance (Sekhon & Kathuria, 2019). This information is corroborated by Vishwanathan, Oosterhout, Heugens, Duran, and Essen (2020) by way of a meta-analysis of evidence taken from 344 empirical studies of CSR that were published between 1978 and 2016. These authors highlight the fact that articles tend to fall under a general conceptual umbrella, and suggest that focused studies should be conducted to isolate and further develop the CSR concept.

In the same vein, when conducting a meta-analysis of publications on CSR, Velte (2021) states that most research focuses on the financial performance of CSR and invites researchers to take a closer look at its other determinants and consequences, including the non-financial consequences. It also seems timely to attempt to understand the underlying mechanisms that link CSR, employee perception and behavior (Gaudêncio et al., 2019; Velte, 2021), because these are rarely included in empirical research on CSR (Velte, 2021), particularly in Portugal (Gaudêncio et al., 2019).

There is still much work to do to identify which CSR practices have an impact on organizational performance and what their effect may be. In an effort to contribute to this end, we opted to conduct a survey with a descriptive design, using a quantitative and cross-sectional approach, which was applied to employees in Portuguese companies. For measurement purposes, we used an instrument related to the management practices (economic-financial, brand, strategic, and image) of organizations that are already aligned with CSR, since the instruments described in the literature generally seek to measure the impact of adopting CSR practices (Mubarak et al., 2019; Nyuur et al., 2019; Sekhon & Kathuria, 2019).

The main contribution of this study for companies is that it indicates employees' perceptions of the importance of management being aligned with CSR principles, since these affect the way employees perceive the company's concern with its organizational performance (health and safety in the workplace), and in a broader sense with society (the organization's commitment to the community). In terms of academia, this study offers a better understanding of the multidimensional interdependence that exists between the constructs of CSR and organizational performance, and provides empirical evidence of these associations.

This study starts by contextualizing CSR and organizational performance and their relationship, following which we describe our methodology. In the subsequent section we present the results and discuss them, and then extract the main conclusions, limitations, and considerations for future research.

## CORPORATE SOCIAL RESPONSIBILITY (CSR)

Researchers began discussing social responsibility in business in the late 1920s (Barnard, 1938), although the first book that analyzed the concept of CSR extensively and in depth was only published in the United States in 1953. This work, entitled 'Social responsibilities of the businessman', by Howard Bowen, gave CSR a scientific framework and recognition in academic and organizational areas, and was recognized by several authors as the beginning of the theoretical discussion on the subject (Bowen, 1953).

CSR was conceptually conceived by Bowen (1953) as a social obligation, i.e., the obligation that organizations have, as centers of power and decision-making *par excellence*, for ideally following a management policy that is in line with the objectives and values of society. This opened the door to the theoretical improvement of the theme and to the emergence of a significant number of researchers dedicated to studying CSR who contributed in the 1960s towards a formalization of the concept (Carroll, 1979).

The issues that were adopted as being important in the 1980s included organizational practices with regard to environmental pollution, employee discrimination, consumer abuses, employee health and safety, the quality of working life, the deterioration in urban life, and the questionable/abusive practices of multinational corporations (Carroll, 2009). The importance of these issues in shaping the “social responsibility agenda for the 1980s” was established by Frederick (2006).

The 1987 Brundtland Report entitled ‘Our common future’ was a milestone, the point at which organizations started recognizing and using the CSR concept (World Commission on Environment and Development [WCED], 1987). This is the context in which Elkington introduced the ‘Triple Bottom Line’, a new approach to measuring the success of an organization’s activities that considers, besides the traditional financial performance, a company’s social and environmental performance (Elkington, 1994). In the social dimension, reference is made to people, and includes relationships with the company’s stakeholders, who range from shareholders to community members, and who are affected by the organization’s behavior. Also included in this category are employees, customers, and consumers. The environmental dimension includes the effects of the organization on the planet, covering topics such as sustainable supply, the transition to renewable energy, waste reduction, and energy-saving. The financial dimension refers to profit and everything that is included in the organization’s financial health, such as reducing production costs, prospecting new markets, and other features that build the organization’s equity.

Two alternative theories were important to CSR discussions during the 1980s: stakeholder theory and business ethics (Carroll, 2009). Edward Freeman published his classic book on stakeholder theory in 1984, and although it was classified as having a focus on strategic management, it has had its most substantial impact in recent years in the field of business and society, CSR, and business ethics (Carroll, 2009).

In the opinion of Freeman (2010), organizations are related to multiple actors called stakeholders that are not only *affected by* the decisions of organizations, but also *affect* these same decisions. According to this theory, stakeholders - local communities, employees, investors, suppliers, and customers - have different interests in organizations and produce different impacts that are either positive or negative; the organization is seen as responsible for satisfying these interests (Donaldson & Preston, 1995).

Another theory that came to the fore in the 1980s was business ethics (Carroll, 2009). In several of the existing taxonomies and theories, ethics is considered a dimension of CSR that is not required of organizations, but is certainly expected of them (Carroll, 1979; Sethi, 1975).

In conceptual terms, [Carroll \(1979\)](#) proposed that organizations have economic and legal responsibilities, but they also have ethical and philanthropic responsibilities, called ‘discretionary’ responsibilities. Ethical responsibility consists in adopting behaviors that respect the beliefs and values of society, while philanthropic/discretionary responsibilities are obligations assumed by organizations on a voluntary basis. For Carroll, the lack of CSR leads to an increase government regulations, which reduces efficiency. He proposed a pyramid-shaped model that builds on these four structures (from the bottom to the top): economic responsibility, legal responsibility, ethical responsibility, and lastly, philanthropic/discretionary responsibility.

In 2000 the World Business Council for Sustainable Development (WBCSD) defined CSR as the commitment of companies to contribute to sustainable economic development, by working with employees, their families, the local community, and society in general to improve quality of life ([WBCSD, 2000](#)). In November 2010 the International Organization for Standardization (ISO), an independent non-governmental entity that is the world’s largest producer of voluntary international standards, established the ISO 26000 standard, providing companies and organizations with guidelines for acting in a socially responsible manner ([ISO, 2010](#)); and in 2011 the [OECD \(2011\)](#) published the ‘Guidelines for multinational enterprises’, recommending responsible ways in which business should be conducted.

## Corporate Social Responsibility (CSR) and Organizational Performance

The literature on the association between CSR and organizational performance has grown exponentially in recent years ([Cuadrado-Ballesteros, Martínez-Ferrero, & García-Sánchez, 2017](#); [Loosemore & Lim, 2016](#)). There is still, however, little understanding of the relationship between CSR and organizational performance in the perception of employees ([Loosemore & Lim, 2016](#)).

Within the context of the Triple Bottom Line, [Muñoz-Pascual, Curado, and Galende \(2019\)](#) noted that organizations must be effective, for example, in their communication, human resource practices, management methods, and information sharing, as these all affect their commitment to sustainability.

One of the ideas behind the stakeholders’ theory was to propose a way to integrate the economic and social in an aggregate manner. Performance measurements using financial indicators were gradually replaced by management techniques, as in the Resource-Based View ([Barney, 1991](#)). [Macedo-Soares \(2000\)](#) presents a categorical model of hard and soft organizational variables that can be used for assessing organizational performance. In the hard categorization, for instance, attention is drawn to the importance of the stakeholders’ perception being considered in both the organization’s overall performance measurement systems, and in its employee recognition and reward system. In this grouping, the evaluation of organizational performance reflects, for example, on the employees’ behavior. In the soft category, emphasis is given to the ethical issues that are expressed in the values practiced by members of the organization, and



that are oriented toward satisfying several stakeholder groups. Thus, subjective measures can be used for assessing organizational performance, such as the perception of the social subjects of the organization, which this work considers to be the perception of the employees (Rowe, & Morrow Jr., 1999).

The CSR argument presented by Pena et al. (2007) emphasizes the commitment that an organization should have to society, which is expressed through the acts and attitudes that positively affect all its stakeholders, not only outside the organization with society in general, but also inside the organization with its internal public and its employees. In this conceptualization of CSR, a socially responsible organization needs to develop actions in both internal and external spheres. According to Pena et al. (2007), internal CSR focuses on the internal public with regard to matters such as human resource management, occupational health and safety, business ethics, adaptation to changes, and organizational learning, for example.

The performance of employees who perform their tasks under safe work conditions improves, and this facilitates the coordination and achievement of organizational goals. Brown (1996) draws attention to the increased importance of workplace safety in the management field. The European Agency for Safety and Health at Work suggests that if organizations improve their CSR performance and invest in the care of their employees (safety and health at work), performance gains are guaranteed (European Agency for Safety and Health at Work, 2004).

If this is true, we can argue that:

H1: CSR-aligned management practices that are perceived by employees in a positive way have an impact on the perception that the organization is committed to providing health and safety in the workplace.

This hypothesis is justified because studies in the literature are generally concerned with measuring the employees' perceptions, by providing performance indicators of occupational health and safety management practices. Empirical evaluations are reported of the performance of the company's communication (Evans, Glendon, & Creed, 2007), training, risk perception (Chi, Vu, Thanh, Nguyen, & Van, 2020; Tharaldsen, Olsen, & Rundmo, 2008), the use of safety equipment, standards and procedures (Evans et al., 2007; Tharaldsen et al., 2008), and behavioral safety (Chi et al., 2020).

We were able to identify studies in the Australian aviation industry (Evans et al., 2007), the perceptions of employees in the Norwegian oil industry (Tharaldsen et al., 2008), and more recently the assessment of perceived job insecurity during the Covid-19 pandemic with employees from different business sectors in Vietnam (Chi et al., 2020). Empirical research into the antecedents of employees' perceptions of health and safety at work is still rare, especially relating to Portugal.

The exercise of external CSR, in turn, corresponds to the development of social actions that are directed at a company's various audiences, including its customers, suppliers, and the community in general (Guse, Rossato, Dörr, & Silva, 2013). CSR provides that companies contribute to the development of the local community and society in general (WBCSD, 2000), a practice that has been used by companies since the late nineteenth century (Carroll, 2009). Asif, Searcy,

Zutshi, and Fisscher (2013) address this issue as a ‘bottom-up’ approach, indicating the need for companies to care about the needs of the community by providing adequate quality of life. They emphasize that this approach is admirable, because companies need to interact purposefully with disadvantaged stakeholders, such as the local community.

These arguments support our next hypothesis:

H2: CSR-aligned management practices that are perceived by employees in a positive way have an impact on the perception that the organization interacts with the community and is committed to it.

The inclusion of these hypotheses is justified because according to Leal, Rego, and Coelho (2015), the perception of how the company’s management aligns with CSR is important because it influences and stimulates the emotional, attitudinal, and behavioral responses of employees, both individually and collectively. This perception can also help managers plan strategic interventions at the CSR level to elicit better responses from employees. There are also reasons to suppose that employees develop an attitude of organizational ‘good citizenship’ when they perceive that organizations develop citizenship criteria related not only to them, but also to the environment, the community, customers, and other parties. Brown (1996) also points out that the management field embracing social issues has a potential effect on perceived safety in the workplace.

## METHODOLOGICAL PROCESS

This study aimed to determine if the employees of Portuguese organizations perceive CSR practices (independent factors), and if these have a positive impact on the perception of organizational performance (dependent factors). Organizational performance was measured using two sets of variables: the first was the view of internal organizational performance measured by the perception of employees with regard to the performance of the organization in offering health and safety in the workplace; and the second set of variables, taken as the external organizational performance, measures the perception that the organization interacts with the community and is committed to it. To do so we used a survey with a descriptive design, which adopted a quantitative approach, and was cross-sectional.

We employed structured questionnaires to collect data from primary data sources. The first phase – developing the instrument – began with the survey of the literature pertinent to the theme. As we identified no instrument that was suitable for what we wished to measure, we developed our own. As the authors we constructed a preliminary version of the instrument from the literature. We then used the Delphi technique to validate the instrument’s content. Emails were sent to three researchers and three professionals from the people management area inviting them to participate in our project as experts, as recommended by the Delphi technique (Helmer, 1967). The guests were allowed to participate freely, without any restrictions with regard to the nature of their ideas. We then invited the participants to defend their ideas, which led to

consensus following their participation in validating the content of the items that went to make up the instrument and its structure (face validity).

The structured questionnaire comprised 22 variables that were measured on a 5-point Likert scale (1- I strongly disagree to 5- I strongly agree), of which 14 related to management practices aligned with CSR (listed in Table 1), while 5 related to internal and external OD. Based on guidelines found in the literature, we measured internal organizational performance in terms of the perception of health and safety in the workplace with the following variables: (1) My organization provides good working conditions (air-conditioning, heating, ventilation, noise control, lighting, and space); and (2) My organization informs employees of the risks in the workplace and provides safe conditions. For external organizational performance we asked employees for their perception of performance in terms of the organization's interaction with the community and its commitment to it. This was done using the following variables: (1) My organization believes in working with the main entities in the community in which it is located; (2) My organization believes in the collaborative development of the community in which it is located; and (3) My organization is interested in the creation of collective wealth. The questionnaire was supplemented with variables to identify the respondents' profile, such as: gender, age, education, time in professional activity, and sector of activity of the affiliation company.

In the second phase we sought to validate the instrument semantically, and check whether the variables we used were understandable to the members of the target population, as indicated by Pasquali (2010). To do so we performed a pre-test with an intentional sample of nine subjects, when participants were asked to answer the questions and indicate any possible difficulties encountered in understanding the variables and/or using the scale. We then analyzed the responses of each participant, and any variables that were difficult to comprehend were modified.

After the final instrument had been applied to the research sample, and the data collected and compiled, we conducted convergent validation and internal consistency checks. As recommended by Pasquali (2010), the reliability of an instrument is based on its consistency and accuracy, and the smaller the variation in the measurements of the tool, the greater its reliability.

The National Institute of Statistics (2021) indicated that the employed population in Portugal aged between 16 and 74 years was 4.867,700. As a tolerable sampling error of 6% is acceptable (Levin, 1987), 278 respondents were therefore enough to validate the sample. For the data collection phase, the sample selection strategy was non-probabilistic out of convenience, and the adherence of the Portuguese companies' employees, and so analytical generalization of the results is acceptable (Maciel & Camargo, 2015).

To access potential respondents we asked for assistance from the General Workers' Union (UGT), the General Confederation of Portuguese Workers (CGTP), and all employer confederations, i.e., the Business Confederation of Portugal (CIP), the Confederation of Tourism of Portugal (CTP), the Confederation of Trade and Services of Portugal (CCP), the Confederation of Farmers of Portugal (CAP), and the Portuguese Industrial Association (AIP). We sent an email with the respective link for completion of the questionnaire via Google Docs to the employees of a wide variety of Portuguese companies. The questionnaire was available from October



23 to November 26, 2019. A total of 300 completed questionnaires were obtained (a number higher than recommended for a tolerable sampling error of 6%), which validated the sample.

Data were processed using Excel and Statistical Package for the Social Sciences (SPSS), version 19. We performed a descriptive analysis to characterize the sample, while multiple regression analysis was used to provide answers to the research hypotheses.

## RESULTS

### Characterization of the sample

Of the sample surveyed, 51.7% were females and 48.3% were males. Regarding age, there is no concentration of respondents in any single age group, i.e., there was heterogeneity in the sample. The sample comprised individuals who had either completed high school (32%), were undergraduates or had a bachelor's degree (35%), had a Master's degree (20.7%), or had a doctorate (12.3%). The majority had performed functions in the organization for a period of up to five years (30.7%), from 6 to 10 years (23.7%), from 11 to 15 years (17.2%), from 16 to 20 years (8%), from 21 to 25 years (9.7%), and 10.7% had worked in the organization for more than 25 years.

Concerning activity sector, there was a predominance of individuals working in education (9.7%) and manufacturing industries (9.7%), followed by accommodation and catering (9.3%), construction (9.3%), public administration (8.7%), transportation, logistics and distribution (8.7%), agriculture/extractive industry and fishing (8.3%), commerce (8.3%), health and social work (8%), information and communication technologies (8%), banking and insurance (6.3%) and others (5.7%).

We found that 36% of the respondents worked in organizations with fewer than 50 employees, 31.3% between 50 and 200 employees, 32.7% stated that they worked in an organization with more than 200 employees, and most of them worked in Brazilian-owned organizations (81.3%).

### Exploratory analysis

Statistical analyses were performed to check the reliability and validity of the research instrument. As the instrument includes reflective indicators, which are more common in psychometric measurements applied to studies of organizational behavior (Maciel & Camargo, 2015), convergent validation was undertaken using exploratory factor analysis procedures, Kaiser-Meyer-Olkin test (KMO), and Bartlett's sphericity. We then composed the factors and analyzed internal consistency using Cronbach's alpha test. Finally, we performed a multicollinearity analysis using Harman's Single Factor, Tolerance, and Variance Inflation Factor (VIF) tests, and Spearman's  $\rho$  correlation.

First, we performed a factor analysis that ‘addresses the problem of analyzing the structure of the interrelationships (correlations) between a large number of variables [...] defining a set of common latent dimensions, called factors’ (Hair, Anderson, Tatham, & Black, 2005, p. 91). As factor analysis seeks to discover the validity of the questions that make up each factor by correlating and grouping variables, we performed the analysis using the Varimax and Kaiser Normalization methods.

Four factors were formed in data rotation, which demonstrated good adjustment of the empirical data matrix to the theoretical basis. The criterion used to maintain a variable was to consider correlations greater than 0.500, as recommended by Dancey and Reidy (2008). Table 1 reports the rotated principal component analysis matrix and the grouping of the variables into their factors.

**Table 1.** Rotated component matrix of the exploratory factor analysis

Variables	Components			
	1	2	3	4
My organization uses the CSR concept for public relations.*				
My organization invests in/promotes socially responsible investment funds.	0.664			
My organization understands the link between good financial results and CSR.	0.660			
My organization's market share has increased due to the adoption of CSR strategies.		0.675		
My organization uses CSR to increase its brand acceptance.		0.660		
Due to the adoption of CSR strategies, my organization's brand value has increased.		0.602		
My organization publishes/reports information about its CSR activities.*				
Social responsibility is part of my organization's goals.			0.733	
My organization is motivated by the need to engage with stakeholders in its CSR activities.			0.699	
My organization believes in being a market leader by using CSR strategies.			0.673	
Social responsibility is a concern that is part of the organization's mission, vision, values, and strategy.			0.627	
My organization is passionate about being exemplary when it comes to CSR.				0.696
My organization understands the link between a good public image and CSR.				0.689
My organization is motivated by its CSR practice.*				

**Notes:** Extraction Method: Principal Component Analysis;

**Rotation Method:** Varimax with Kaiser Normalization;

\* Variables with interactions lower than 0.400 were eliminated.

As a measure of data suitability we chose to apply the KMO and Bartlett's test of sphericity. The KMO test measures the ratio of squared correlations between variables ranging from 0 to 1, with a value close to 1 indicating that correlation patterns are relatively strong (Field, 2009). Bartlett's test of sphericity is a 'statistical test of the overall significance of all correlations in a correlation matrix' (Hair et al., 2005, p. 91): Bartlett's test is expected to be significant,  $\text{Sig.} < 0.05$  (Field, 2009). The results of this research indicate  $\text{KMO} = 0.989$ , and Bartlett's sphericity,  $\text{sig.} = 0.00$ , which converge with the literature.

In short, exploratory factor analysis resulted in the 14 variables being reduced to 4 factors, which were labeled in accordance with the literature and the content of the variables, as follows:

Factor 1 - Socially responsible economic-financial management practices;

Factor 2 - Brand promotion strategies aligned with CSR principles;

Factor 3 - Organization's business strategy aligned with social responsibility;

Factor 4 - Practices of promoting the image of the organization aligned with CSR.

After labeling, Cronbach's alpha was calculated for analyzing the internal consistency of the factors, which it does by measuring their variables. A reference value that is commonly used by researchers to indicate acceptable reliability is that it should be greater than 0.700 (Hair et al., 2005). In Cronbach's alpha reliability analysis, the intensity of the association of the variables in each factor was verified, and the following indicators were reached: Factor 1, 0.899; Factor 2, 0.924; Factor 3, 0.944, and Factor 4, 0.926.

After defining the factors and labeling them, the multicollinearity analysis was performed to determine whether the independent factors (1, 2, 3, and 4) were correlated. Many regression models assume that multicollinearity should not be present in the data set, as it may indicate that the independent factors have the same explanation as the model being tested (Field, 2009).

Multicollinearity was initially verified by common method bias analysis. Podsakoff et al. (2003) clarify that common method bias may occur when: (a) the same type of scale is employed; (b) the response options are the same; and (c) there is cross-sectional data collection. Podsakoff et al. (2003), therefore, suggest the use of Harman's Single Factor test. They advise that if the explained variance (sums of the squared loading extraction in a single factor) in factor analysis does not exceed 50%, there is no problem with multicollinearity. All the variables underwent exploratory factor analysis to force the extraction of a single factor, and the accumulated variance in a single factor in this research was 48.9%. To certify that the data did not present multicollinearity, the Tolerance, Variance Inflation Factor (VIF), and Spearman's  $\rho$  correlation tests were performed.

The Tolerance test assumes that values greater than 1 do not indicate multicollinearity, from 0.10 to 1 indicate acceptable multicollinearity, and below 0.10 indicates problematic multicollinearity (Hair et al., 2005). The Variance Inflation Factor (VIF) should be less than 10 (the closer to zero, the better). Table 2 presents the indicators of the Tolerance and VIF tests.

**Table 2.** Multicollinearity statistics by the Tol. and VIF methods

Factors	Tol.	VIF
Socially responsible economic-financial management practices	0.133	7.494
Brand promotion strategies aligned with CSR principles	0.126	7.947
Business strategy of the organization aligned with social responsibility	0.120	8.311
Practices of image promotion of the organization aligned with CSR	0.110	9.067

The statistics of the Tolerance and VIF tests did not indicate multicollinearity problems, being within the acceptable limits that are common in the literature. Spearman's  $\rho$  correlation test, which checks the correlation between two explanatory factors, was also used to verify multicollinearity. Table 3 shows the results of Spearman's  $\rho$  correlation test.

**Table 3.** Spearman's  $\rho$  correlation

	1	2	3	4
1. Socially responsible economic-financial management practices	1.000***			
2. Brand promotion strategies aligned with CSR principles	0.772***	1.000***		
3. Organization's business strategy aligned with social responsibility	0.777***	0.768***	1.000***	
4. The organization's image promotion practices aligned with CSR	0.785***	0.771***	0.775***	1.000***

General notes: Number of observations 300;

Probabilistic notes: \*\*\*  $p < 0.01$ , \*\*  $p < 0.05$ , \*  $p < 0.10$

Spearman's  $\rho$  correlation analysis identified that there is a statistically significant association ( $p < 0.01$ ) between all the explanatory factors. The coefficients were lower than 0.800, which satisfies the validation criteria, i.e., there are no multicollinearity problems. After reaching the validation parameters of the instrument, we then carried out multiple regression analysis.

## Multiple regression analysis

We tested the hypotheses using multiple regression analysis, which involves analyzing the relationship between multiple independent factors (explanatory) and one dependent factor (Dancey & Reidy, 2008; Hair *et al.*, 2005). We sought to identify which factors (1, 2, 3, and/or 4) have a significant impact on the two dependent factors, these being: the organization's performance in providing workplace health and safety (Model 1), and the organization's interaction with and commitment to the community (Model 2). This choice is in line with other studies that have employed multivariate statistical tools to test the effect of CSR on organizational performance (Cuadrado-Ballesteros *et al.*, 2017; Gaudêncio *et al.*, 2019).

Table 4 presents the explanatory indicators of Models 1 and 2 in the multiple regression analysis.

**Table 4.** Results of the regression analysis for models 1 and 2

	Model 1	Model 2
Independent variables	<b>Dependent variable 1:</b> Health and safety in the workplace	<b>Dependent variable 2:</b> Interaction with and commitment of the organization to the community
Socially responsible economic-financial management practices	$\beta=0.327^{***}$ $t=5.384$ (0.059)	$\beta=0.192^{***}$ $t=4.691$ (0.038)
Brand promotion strategies aligned with CSR principles	$\beta=0.130^{**}$ $t=2.088$ (0.064)	$\beta=0.305^{***}$ $t=7.221$ (0.041)
Business strategy of the organization aligned with social responsibility	$\beta=0.277^{***}$ $t=4.337$ (0.066)	$\beta=0.266^{***}$ $t=6.173$ (0.043)
Practices of image promotion of the organization aligned with CSR	$\beta=0.224^{***}$ $t=3.354$ (0.067)	$\beta=0.238^{***}$ $t=5.289$ (0.043)
Constant ( <i>unstandardized</i> )	$\beta=0.134^{**}$ $t=1.545$ (0.087)	$\beta=0.085^{**}$ $t=1.515$ (0.056)
Z	435.514	1042.33
Standard Error	0.45897	0.29724
R	0.925	0.966
R <sup>2</sup>	0.855	0.934
R <sup>2</sup> adjusted	0.853	0.933
p-value (ANOVA)	0.00	0.00
Durbin-Watson	2.051	1.866

**General notes:** Number of observations 300;  
Between relative unstandardized standard error;  
**Probabilistic notes:** \*\*\*  $p < 0.01$ , \*\*  $p < 0.05$ , \*  $p < 0.10$

Before presenting the results of the statistics of the predictors of the models, we checked the prerequisites of the regression analysis. To see if the regression is significant, the result of ANOVA should initially be observed. If the sig. is  $\leq 0.05$ , we can say that at least one of the model factors is important for explaining the dependent factor (Dancey & Reidy, 2008; Hair *et al.*, 2005). The ANOVA test result indicated sig=0.00 for both models, that is, there is evidence of factors that explain the dependent factors. Thus, the hypothesis of no regression is rejected.

To validate the regression model, we also tested for the absence of serial autocorrelation using the Durbin-Watson test. According to Gujarati and Porter (2011), the limits in this test should be between 0 and 4, with the closer to 2 the better. The result of the Durbin-Watson test indicated the absence of serial autocorrelation for both models (Model 1=2.051 and Model 2=1.866), thus rejecting hypothesis H0, i.e., that there is no autocorrelation of residues, or its covariance is zero.

In evaluating the adjustment measures, we observe that the value of the determination coefficient is high. The adjusted R<sup>2</sup> can vary from 0 to 1, the closer to 1 the better, since it indicates that the model explains the variability of the data, demonstrating that the dependent factor is impacted by the independent factors (Field, 2009), i.e., the results show an explanation of 85.3% in Model 1 and 93.3% in Model 2.

## DISCUSSION

The result of the regression model analysis enables us to validate Hypothesis 1. H1 predicted that management practices that are aligned with CSR that is perceived in a positive way by employees has an impact on the perception that the organization is committed to providing health and safety in the workplace, and all factors in the model have a significant impact.

The factor with the greatest impact was socially responsible economic-financial management practices ( $\beta=0.327$ ,  $t=5.384$ , and  $\text{sig}=0.00$ ), followed by the organization's business strategy being aligned with social responsibility ( $\beta =0.277$ ,  $t=4.337$ , and  $\text{sig}=0.00$ ), and practices for promoting the image of the organization in line with CSR ( $\beta=0.224$ ,  $t=3.354$ , and  $\text{sig}=0.00$ ), but brand promotion strategies aligned with CSR principles ( $\beta=0.130$ ,  $t=2.088$ , and  $\text{sig}=0.03$ ) had less impact on the dependent factor.

Literature has suggested that internal CSR strategies and processes are directly linked to employee health, safety and well-being (Yousaf, Ali, Sajjad, & Ilyas, 2016). Loosemore and Lim's (2016) argument that organizations with balanced economic-financial practices and interests are perceived by people as helping build stakeholder engagement seems to have been corroborated in this study. The results presented here emphasize the fact that the socially responsible economic-financial management practices factor had the greatest impact on the perception of organizational performance, significantly influencing the perception that the organization is concerned with providing health and safety in the workplace. This argument was also discussed by Muñoz-Pascual *et al.* (2019) who emphasized the importance of continuously improving the work environment through new investments, as this can lead to the idea of a sustainable organization.

With regard to the impact of Factor 2 (brand promotion strategies aligned with CSR principles) and Factor 3 (the organization's business strategy aligned with social responsibility), the arguments of Oliveira, Portella, Ferreira, and Borba (2016) contribute by emphasizing that organizational strategy is a social communication tool of the organization, specifically when



communicating the mission, vision, and values, because the organization collaborates in the interlocution with stakeholders.

Barney (1991) highlights the fact that reputation can be understood as a resource, a source of value, or a competitive advantage for organizations, and notes that it is one of the resources that contribute either positively or negatively to a company's performance. With regard to the results presented, it is clear that organizations that use CSR practices may perform better and provide health and safety in the workplace. This is also seen in the work of Latif *et al.* (2020), who report evidence showing that organizations need to focus on CSR initiatives, which can help improve the work environment and ensure good ethical conduct within the organization.

Gaudêncio *et al.* (2019) conducted a study to demonstrate how CSR can influence employee attitudes in the context of Portugal. The authors suggest that managers should implement CSR practices and invest in communication and in upgrading the corporate image. This study enriches existing knowledge on social exchange relationships in organizational contexts and responds to the need to understand the underlying mechanisms that link CSR to employees' organizational outcomes by analyzing CSR practices from a holistic stakeholder perspective.

In employee-employer relationships, however, employees would like to be sure that the company will not take advantage of them (Kim, Rhou, Topcuoglu, & Kim, 2020; Su & Swanson, 2019). In this regard, the company's CSR initiatives that have a direct impact on employees can contribute in some way towards meeting their basic needs (Kim *et al.*, 2020), and provide a pathway to their well-being (Su & Swanson, 2019).

The results also support Hypothesis 2. H2 predicted that those management practices that are aligned with CSR and that are positively perceived by employees have an impact on the perception that the organization interacts with and is committed to the community in which it is located. Among those factors that have an impact on performance, emphasis is given to brand promotion strategies aligned with CSR principles ( $\beta=0.305$ ,  $t=7.221$ , and  $\text{sig}=0.00$ ), followed by the organization's business strategy aligned with social responsibility ( $\beta=0.266$ ,  $t=6.173$ , and  $\text{sig}=0.00$ ), practices for promoting the image of the organization in line with CSR ( $\beta=0.238$ ,  $t=5.289$ , and  $\text{sig}=0.00$ ), while a factor that has less impact is socially responsible economic-financial management practices ( $\beta=0.192$ ,  $t=4.691$ , and  $\text{sig}=0.00$ ).

Hypothesis H2, therefore, is proven since it corroborates Carroll's (1979) assertions by highlighting that organizations that proactively engage in CSR are characterized as having integrating strategies that go beyond the regulatory requirements. These arguments justify the confirmation that brand promotion strategies are aligned with CSR principles.

Based on the legitimacy theory perspective, the social contract between organizations and society is legitimized by corporate actions that are desirable and appropriate (or appropriate within the norms), by its values and by a belief in the social system (Suchman, 1995).

For Oliveira *et al.* (2016), the elements of strategic planning, specifically the establishment of the mission, vision and values, help form a corporate image that represents and confirms the organization's 'sustainable' communication with society. The evidence of this study also suggests what employees expect from their organizations: a demonstration of their social responsibility.

## CONCLUSION

Today, CSR is a priority that organizational leaders and managers cannot ignore. The literature on the association between CSR and organizational performance has grown exponentially in recent years, although research has shown that the relationship between CSR and OD is not universal (Latif *et al.*, 2020).

Organizational performance has been a much-debated topic and reflects a general growth of interest in improving management tools, which can measure the results by way of various indicators. As an alternative to the use of financial measures for assessing organizational performance, it is possible to use more subjective measures, such as employees' perceptions (Rowe, & Morrow Jr., 1999), and other measures that were corroborated by the hypotheses of this study.

Having validated the hypotheses, our study offers evidence that management practices aligned with CSR can explain other non-financial organizational performances, as suggested by some authors (Gaudêncio *et al.*, 2019; Velte, 2021). Based on a meta-analysis of CSR publications, Vishwanathan *et al.* (2020) suggested researchers should empirically investigate the assumption that CSR has an impact on social good. Specifically in this regard we found evidence that management practices aligned with CSR seem to promote social good (occupational health and safety and support for the local community). Our study, therefore, may lead to further adjustments in the concept of CSR management strategy, as called for by Vishwanathan *et al.* (2020).

This is not a simple task, however, as professionals working in the area of people management operate in a complex world in which their daily experience is of multiple stakeholders, and this requires an ability to balance a variety of activities and results (Macarenhas & Barbosa, 2019). Without favoring any particular views, but rather putting them in dialogue with others that so far have been isolated or are peripheral, we believe that further reflections on the interactions of the people management area with organizational performance and CSR are timely.

This study makes a contribution to the development of the CSR and organizational performance areas from the perspective of employees and, consequently, for the management of organizations. As Macarenhas and Barbosa (2019) argue, people seem to be at the center of the analysis of the field and of organizations, but so far there has been no reflection on their role in sustainable management.

This work has its limitations, as follows: (a) in this article we worked with the perceptions of employees, a process by which the individual organizes and interprets impressions to provide them with meaning in the organization's environment: in their evaluation, an employee may perceive a different reality and provide information that is not representative of the objective reality; and (b) the sample consisted of employees of companies from different economic segments, and the data analyses were performed together, preventing any specific conclusions to be drawn for each individual segment.

Given the results of this research, future studies could: (a) extend the research to focus on a larger number of respondents in other countries, and in more specific contexts (i.e., a particular sector); (b) add new variables to the model (e.g., from the operational area of organizations); and (c) use other statistical tests and/or indicate discriminant validation to broaden the scope of the study.

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## AUTHOR'S CONTRIBUTION

Jucelia Appio Frizon and Teresa Eugénio worked on the conceptualization and theoretical-methodological approach. The theoretical review was conducted by Ana Sílvia Falcão, Jucelia Appio Frizon, and Teresa Eugénio. Data collection was coordinated by Ana Sílvia Falcão. Data analysis included Jucelia Appio Frizon and Teresa Eugénio. All authors worked together in the writing and final revision of the manuscript.