The Impact of Cultural Orientation on the Effect of Perceived CSR on Affective Commitment: Evidence from Mexican Employees[*]

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Abstract

Purpose –The purpose of this paper is to advance the understanding of affective commitment in employees of Korean companies' subsidiaries in Mexico. Specifically, we study the moderating effects of cultural orientation on the relationship between perceived corporate social responsibility (CSR) and affective commitment among these Mexican employees.

Research design and methodology — This study was designed to explore the impact of perceived CSR on affective commitment and the moderating roles of collectivism and power distance on the employer–employee relationship. We applied hierarchical regression to survey data collected from 296 employees working for Korean company subsidiaries in Mexico to examine the proposed hypotheses.

Results — The results show a significant positive effect from perceived CSR on affective commitment. In addition, this study confirms a positive moderating effect from collectivism and a negative moderating impact from power distance on the relationship between perceived CSR and affective commitment.

Conclusions — Drawing upon social identity theory, this study found that Mexican employees' perceptions of their company's CSR and their own cultural value orientations influence affective commitment to the organization. This study extends the understanding of perceived CSR and affective commitment, and particularly demonstrates that the relationship between perceived CSR and affective commitment is influenced by employee collectivistic and power distance orientation.

Keywords: Affective Commitment, Perceived CSR, Collectivism, Power Distance, Mexico

JEL Classification Code: M16, M31.

1. Introduction

Globalization has led to increasing interest in the social responsibilities of multinational corporations in overseas markets (Porter & Kramer, 2006). Corporate social responsibility (CSR) emphasizes that companies should consider the interests of multiple stakeholders, such as shareholders, investors, consumers, employees, and communities, in the decision-making process, and that they should take on social and environmental responsibilities for the society in which they operate (Carroll, 1991; Dahlsrud, 2008). Many recent studies found a positive effect from CSR on employees' attitudes and behaviors in the organization (Mueller et al., 2012; Zhao et al., 2019). One of the important organizational attitudes is affective commitment (Meyer & Allen, 1991) because it is a crucial determinant of a wide array of work behaviors and outcomes, such as turnover intention (Wasti, 2003). However, research on CSR to date has still largely focused on its analysis at an organizational or macro level (Ng et al., 2019). Consequently, there have been several recent calls from CSR scholars for research to further the existing understanding of the individual- or micro-level foundations of CSR (Gond et al., 2017; Hofman & Newman, 2014; Ng et al., 2019). Moreover, few studies have examined such effects in emerging countries, such as Mexico or China, where employees have recently begun to recognize the importance of CSR and its benefits for them (Hofman & Newman, 2014; Muller & Kolk, 2008). To respond to the recent call for research on employee-level CSR effects, especially in the emerging markets context (Hofman & Newman, 2014; Ng et al., 2019), the first purpose of this study is to investigate the effect on affective commitment among Mexican employees from their perceptions of their company's CSR. In doing so, we provide additional knowledge about the effect of employee-level CSR on work behaviors by investigating a prominent emerging market: Mexico.

Cultural values can be the boundary conditions of the effects of CSR on organizational outcomes because those drive individuals' attitudes and behaviors (Schwartz, 1992). Although significant individual differences exist within nations in the relationship between cultural values and CSR, previous research was primarily focused on the nation as a whole for the level of analysis (Clugston et al., 2000; Zhao et al., 2019). For instance, Mueller et al. (2012) found, from among 17 countries, that the relationship between perceived CSR and affective commitment is more positive in cultures that have higher institutional collectivism and that are lower in power distance. However, it seems clear that depending on the prevailing cultural values within employees, the perceived importance of CSR can vary among them as it shapes their individual attitudes and behaviors (Ramamoorthy & Flood, 2002). Therefore, it is necessary to explore cultural values at the individual level to fully understand how cultural values shape the effect of CSR perception on affective commitment at the individual level. Thus, the second purpose of this study is to explore the moderating effects of employee cultural orientations on the relationship between perceived CSR and affective commitment to the organization. Specifically, we investigate the collectivistic and power distance orientation among cultural dimensions (Hofstede et al., 2005) because those are particularly relevant for the effect of CSR perception on affective commitment (Mueller et al., 2012; Zhao et al., 2019).

The present study makes significant contributions to expanding the existing CSR literature in several ways. First, this study investigates CSR at the individual level, specifically on how employees' CSR perception affects their affective commitment to the organization. Aguinis and Glavas (2012) found that less than 5% of the CSR literature has examined the phenomenon at the employee level. By applying social identity theory, we clarify the relationship between employees' CSR perception and affective commitment to the organization. Second, this study identifies boundary conditions by examining the moderating effect of individual cultural orientation on the relationship between perceived CSR and affective commitment. To date, fewer studies are available on how employees' attitudes toward CSR might differ, depending on their cultural orientation (Zhao et al., 2019). By exploring the moderating effects of the collectivistic and power distance orientation of employees on the relationship between CSR perception and affective commitment, this study advocates a better understanding of boundary conditions from perceived CSR on organizational outcomes. Third, we investigate the effect of perceived CSR in employees and their cultural orientation on affective commitment in an emerging market, Mexico. Many Mexican employees are now aware of the importance of CSR. By investigating Mexican employees' CSR perceptions and the effects on affective commitment, this study can enhance understanding of how CSR is important in retaining emerging-market employees, and thus, it can make an empirical contribution to the CSR literature.

This paper is structured as follows. First, we present the theoretical framework, and review the extant literature that underpins the concepts of affective commitment, perceived CSR, and collectivistic and power distance orientation. Second, we suggest hypotheses and present an analysis. Third, we identify the key findings of the results. Last, we provide conclusions, implications, and limitations.

2. Literature Review and Hypotheses Development

2.1. Literature Review

2.1.1. Affective Commitment

According to Meyer and Allen (1991), affective commitment is one of the constructs of organizational commitment (the other forms being normative and continuance commitment) and refers to "the employee's emotional attachment to, identification with, and involvement in the organization." Affective commitment is a critical construct because it shows considerable relationships with other work-related behaviors and outcome variables, such as organizational citizenship behavior, turnover intention, and the employee performance (Mayer & Schoorman, 1992; Iverson & Buttigieg, 1999; Wasti, 2003). Moreover, maintaining employees' affective commitment is particularly important for emerging countries like Mexico, which face high employee turnover rates and competition for employees (Cho et al., 2018). Consequently, identifying antecedents of affective commitment will be valuable for retaining employees in emerging countries. However, there is still a relative lack of research on identifying antecedents of employees' affective commitment in emerging countries (Hofman & Newman, 2014). Therefore, we suggest that perceived CSR is a potential antecedent of affective commitment, and we further examine cultural orientation as a boundary condition that affects the relationship between perceived CSR and affective commitment among Mexican employees. We have chosen affective commitment from among other commitment facets for the following reasons. First, according to Lavelle et al. (2009), among other forms of commitment, affective commitment has shown consistently greater validity and reliability. Second, prior studies have found positive relationships between CSR and affective commitment, particularly Ahmad et al. (2020), Brammer et al. (2007), and Mueller et al. (2012). Third, affective commitment represents the psychological identification and attachment that employees feel about their organization (Meyer & Allen, 1991), and thus, it is based more on personal identification and value congruence with the organization (Fu et al., 2014). Consequently, it is highly likely to be related to an individual's values, and thus, examining the effect of perceived CSR on affective commitment (depending on the individual cultural values of the employee) has the potential for insight into micro-level CSR studies.
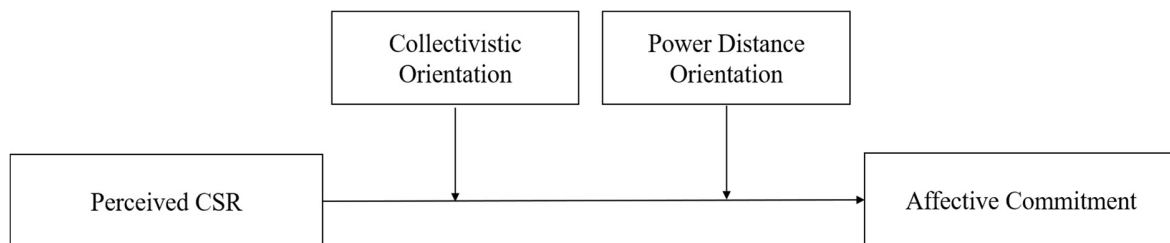

Figure 1: This Study's Research Model

2.2. Hypotheses Development

2.2.1. Perceived CSR

For several decades, CSR has gained attention among academics and practitioners as an important strategic tool for organizations, which positively affects a firm's diverse stakeholders through socially responsible actions that go beyond its own financial benefit (Carroll, 1991). CSR refers to "the extent to which businesses assume the economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders" (Maignan & Ferrell, 2001, p. 38). Largely, the CSR stakeholder can be divided into two groups: internal and external. Internal stakeholders include employees and shareholders, and even future workforces, whereas external stakeholders exist outside the organization, including communities, governments, and customers. CSR as whole has beneficial effects for both external and internal stakeholders in terms of commitment, satisfaction, and financial performance (Carroll, 1991). Although significant evidence has found that CSR has positive effects on a variety of individual or organizational outcomes such as organizational commitment, job satisfaction, and job performance (Aguinis & Glavas, 2012;

Brammer et al., 2007; Newman et al., 2015), the majority of the CSR literature has still largely focused on organization-level analysis (Ng et al., 2019).

Social identity theory (Tajfel & Turner, 1985) gives an explanation of why CSR is positively related to employees' attitudes. People are generally prone to developing some identification among the diverse social contexts they belong to, such as nationality, political affiliation, religion, or loyalty to a sports team. They distinguish themselves from other groups with such social categorizations. By doing so, they may formulate a social identity, which refers to a social categorization that may describe and prescribe a person's self-image or attributes as a member of that group (Turker, 2009). In general, people tend to strive for a positive social identity, and thus, employees may take more pride in a socially responsible organization. Consequently, employees' work-related attitudes and behaviors toward the organization will also be strengthened. Accordingly, CSR as perceived by employees will relate positively to affective commitment. Empirical findings have also shown a positive relationship between perceived CSR in employees and affective commitment (Brammer et al., 2007; Mueller et al., 2012; Turker, 2009). For example, Mueller et al. (2012) examined the effects of internal and external CSR on affective commitment and organizational identification in nine countries, including Mexico, India, China, and the U.S. They found a positive relationship between perceived CSR and affective commitment after controlling for job satisfaction among employees in 17 countries, including Brazil, Canada, Japan, and the U.S.

Hypothesis 1: Perceived CSR in Mexican employees will relate positively to affective commitment.

2.2.2. Moderating Effects of Cultural Orientation

Cultural values have been widely researched in the business field for several decades, because these shape employees' attitudes and behaviors towards the various facets of working environments (Kirkman et al., 2006; Taras et al., 2011). However, cultural values have traditionally been investigated at the national level, even though there is growing evidence that substantial differences exist within countries (Clugston et al., 2000; Triandis, 1995). That is, cultural values at the individual level can also be one of the core drivers of employee attitudes and behaviors in the organization. Hofstede (1981) suggested various cultural dimensions, including individualism/collectivism, power distance, masculinity/femininity, uncertainty avoidance, and long-term/short-term orientation. Among those dimensions, individualism/collectivism and power distance have shown comparatively consistent results across cultures. Also, those two cultural values are particularly associated with collective goals, or the distribution of power in society overall, and thus, those two value orientations are more likely related to the importance of CSR (Mueller et al., 2012). Consequently, in this study, we particularly focus on collectivism and power distance dimensions at the individual level, and we examine how those two cultural orientations of employees affect their perceived CSR and their affective commitment.

2.2.2.1. Collectivistic Orientation

Collectivistic individuals prioritize the group and family, and tend to define themselves by membership in diverse social groups (Hofstede, 1981; Triandis, 1995). They generally place more emphasis on group interests and group harmony. By contrast, those who are individualistic will prioritize personal goals and self-actualization (Hofstede, 2001). Thus, collectivistic individuals are more willing to be concerned with collective benefits, and feel a greater and stronger obligation to collective benefits, compared to individuals who pursue values on personal interests and goals (Javidan et al., 2006). In general, organizations that engage in CSR activities tend to contribute to the overall well-being of society, including families and local communities (Carroll, 1991; Porter & Kramer, 2006). Thus, CSR represents an organization's socially desirable activities for all members of society, beyond the interests of the company. Consequently, it is highly likely that collectivistic employees will be more affectively committed to the organization, because they perceive an organization that engages in CSR activities as considering the collective interests and needs of society. Based on the above argument, we suggest the following:

Hypothesis 2: Collectivistic orientation in Mexican employees will moderate their perceived CSR and affective commitment in that the higher the level of collectivism in Mexican workers, the stronger the positive effect of perceived CSR on affective commitment.

2.2.3. Power Distance Orientation

Power distance at the individual level refers to "the extent to which an individual accepts the unequal distribution of power in institutions and organizations" (Clugston et al., 2000, p. 9). Individuals high in power distance are more likely to believe that authority figures should be shown deference and should be respected, because they are perceived as superior and elite (Yang et al., 2007). Thus, individuals with high power distance are concerned more with status, power, and prestige (Schwartz, 1999). However, individuals low in power distance do not perceive people based on social strata, power, or hierarchical position, because they believe members in groups and in society should be treated equally, regardless of status, power, and prestige (Hofstede, 2001). In general, employees perceive that CSR is strongly associated with a concern for abuse of power in organizations and society, and CSR is also concerned with disadvantaged groups (Davis, 1960). Because employees with low power distance orientation do not accept the unequal distribution of power in organizations and society (Mueller et al., 2012), it is highly likely that they are more affectively committed to the organization when they perceive the organization as engaging in CSR. Furthermore, CSR activities can be regarded as an ethical behavior (Kim & Kim, 2000). According to Christie et al. (2003), low power–distance cultures are highly sensitive to unethical activities of organizations. Therefore, it is highly likely that employees with a low power–distance orientation will be more affectively committed to the organization when they perceive it engaging in CSR activities. Taken together, we suggest the following:

Hypothesis 3: Power distance orientation in Mexican employees will moderate perceived CSR and affective commitment, in that the lower the level of power distance in Mexican employees, the stronger the positive effect of perceived CSR on affective commitment

3. Methodology

3.1. Sample and Data Collection

Survey data were collected from 296 Mexican employees working for Korean companies' subsidiaries located in Mexico. Four hundred questionnaires were distributed randomly, and 320 responses were returned. After discarding 24 responses as incomplete, the final sample size was 296.

Table 1: Sample Characteristics

Education	Frequency	%	Position	Frequency	%
Middle school or less	61	20.61	Department head	21	7.09
High school	72	24.32	Manager	38	12.84
Undergraduate	158	53.38	Assistant manager	155	52.37
Post-graduate	5	1.69	Entry-level worker	82	27.70
Department	**Frequency**	**%**	**Job tenure (months)**	**Frequency**	**%**
Production or engineering	110	37.16	Less than 12 year	37	12.50
General affairs	32	10.81	13-24	51	17.23
Planning or strategy	23	7.77	25-36	58	19.59
Finance or accounting	12	4.05	37-60	66	22.30
Purchasing or procurement	38	12.84	61-120	63	21.28
Other	81	27.37	120+	21	7.10

The average age from the sample was 33 years; 68.58% ($n = 203$) were male, 55.07% ($n = 163$) had a college degree; 52.37% ($n = 155$) were assistant manager–level employees; 37.16% ($n = 110$) worked in production or engineering departments; and the average job tenure was 50 months. Table 1 shows the sample characteristics in more detail.

3.2. Measures

This study adapted a scale from Allen and Meyer (1990) capturing affective commitment, which predicts an employee's emotional attachment to the company. Five items for affective commitment were measured using a seven-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree).

Table 2: Measurement Model Results

Measurement items	Factor loading	Cronbach's α
Perceived CSR		0.845
My company invests resources (time and money) for community outreach.	0.748	
My company protects the natural environment for future society.	0.797	
My company makes efforts to improve quality for customers.	0.808	
My company respects employees' interests as well as the firm's profitability.	0.806	
My company is active in improving employee safety.	0.776	
Collectivism		0.734
Group success is more important than individual success.	0.871	
Group welfare is more important than individual rewards.	0.897	
Being accepted by the members of my work group is very important.	0.640	
Power distance		0.726
Supervisors should make decisions without consulting their subordinates.	0.734	
Supervisors have a right to expect obedience from their subordinates.	0.663	
Once a top-level executive makes a decision, people should not question it.	0.674	
Employees should not express disagreements with their supervisors.	0.693	
Supervisors are able to make the right decisions without consulting others.	0.692	
Affective commitment		0.868
I would be very happy to spend the rest of my career with this organization.	0.776	
I feel emotionally attached to this organization.	0.742	
I feel like part of the family in my organization.	0.841	
This organization has a great deal of personal meaning for me.	0.848	
I feel a strong sense of belonging to my organization.	0.843	

As shown in Table 2, Cronbach's alpha was 0.868, and factor loadings appear from 0.742 to 0.848. A scale from Maignan and Ferrell (2001) was used to measure perceived CSR, predicting how employees view the summed CSR activities in which the organization had participated. Five items were measured for perceived CSR. Cronbach's alpha was 0.845, and factor loadings appear from 0.748 to 0.808. A scale from Yoo et al (2011) was adapted for individual cultural values in terms of collectivism and power distance. Three items were measured for collectivism, and five items were measured for power distance. Cronbach's alpha were 0.734 for collectivism and 0.726 for power distance, with factor loadings from 0.640 to 0.897 for collectivism and from 0.692 to 0.734 for power distance.

To control effects of democratic factors on affective commitment, this study included three control variables. A dummy variable was used to measure gender (0 = male, 1 = female). Age (in years) and organizational tenure (in months) were included by natural logarithm. Table 3 shows construct-level correlation coefficients between variables, and descriptive statistics of these focal variables.

Table 3: Descriptive Statistics and Correlations

	Mean	**SD**	**1**	**2**	**3**	**4**	**5**	**6**
1. Gender	0.48	0.21						
2. Age	0.35	0.47	-0.12					
3. Organizational tenure	4.19	0.80	0.58	-0.12				
4. Perceived CSR	4.10	0.71	0.12	0.07	0.11			
5. Collectivism	3.98	0.82	-0.06	-0.14	0.01	0.29		
6. Power distance	3.02	0.79	0.09	-0.06	-0.02	0.12	0.22	
7. Affective commitment	3.95	0.76	0.23	0.01	0.27	0.46	0.21	0.16

4. Results

Hierarchical regression was applied to confirm the hypotheses in this study. Hypothesis 1 suggests that perceived CSR influences affective commitment positively. As shown in Table 4, perceived CSR ($\beta = 0.450$, $\rho < 0.001$; $\beta = 0.411$, $\rho < 0.001$; $\beta = 0.374$, $\rho < 0.001$) had a positive effect on affective commitment. Thus, H1 was supported. This result revealed that perceived CSR fosters affective commitment in Mexican workers. In addition, H2 suggests that employee collectivism moderates perceived CSR and affective commitment. This study found a positive moderating effect from collectivism on the relationship between perceived CSR and affective commitment ($\beta = 0.193$, $\rho < 0.01$). This result showed that the higher the level of collectivism in Mexican workers, the stronger the positive effect of perceived CSR on affective commitment. Lastly, H3 suggests that power distance for employees moderates their perceived CSR and affective commitment. The result showed a negative moderating effect from power distance on the relationship between perceived CSR and affective commitment ($\beta = -0.144$, $\rho < 0.05$). This result revealed that the lower the level of power distance for Mexican workers, the stronger the positive effect of perceived CSR on affective commitment.

Table 4: Results of Regression Analysis

	Model 1	**Model 2**	**Model 3**	**Model 4**
Intercept	1.712[*] (0.733)	0.469 (0.676)	0.037 (0.706)	9.921 (0.698)
Gender	0.395 (0.244)	0.265 (0.221)	0.262 (0.223)	0.297 (0.221)
Age	0.072 (0.092)	0.005 (0.083)	0.039 (0.084)	0.075 (0.084)
Organizational tenure	0.200[**] (0.065)	0.170[**] (0.059)	0.177[**] (0.059)	0.168[**] (0.058)
Perceived CSR		0.450[***] (0.054)	0.411[***] (0.057)	0.374[***] (0.057)
Collectivism			0.072 (0.050)	0.084[†] (0.050)
Power distance			0.089[†] (0.050)	0.097[†] (0.050)
Perceived CSR × Collectivism				0.193[**] (0.073)
Perceived CSR × Power distance				-0.144[*] (0.066)
Adjusted R^2	0.074	0.250	0.261	0.282
F value	8.842	25.498[***]	18.340[***]	15.407[***]

† $\rho<0.10$; * $\rho<0.05$; ** $\rho<0.01$; *** $\rho<0.001$

5. Discussion and Conclusion

5.1. Managerial and Academic Implications

Despite an increasing interest in CSR and its relation to diverse stakeholder groups, the effects of employee perception of CSR on work-related attitudes and behaviors have received little attention in the CSR literature. Thus, this study examined the influence of perceived CSR on employees' affective commitment and the role of individual cultural value orientations, collectivistic orientation, and power distance orientation as moderators of the relationship between employee perception of CSR and affective commitment. The results indicate that Mexican employees' CSR perceptions are a critical factor for increasing affective commitment to an organization. Furthermore, such positive effects of CSR perception are more relevant for Mexican employees with collectivistic and higher power distance orientations. That is, Mexican employees' cultural orientation seems to be a substantial moderator of the effects of CSR perception on affective commitment.

Based on the findings, this study makes three contributions to understanding the effect of perceived CSR on affective commitment by focusing on employee-level CSR and cultural values. First, drawing on social identity theory, this study investigated the effect of CSR perception on affective commitment. Social identity theory (Tajfel & Turner, 1979) helps fully understand why employees are highly likely to experience an increase in affective commitment to the organization when they perceive the organization as actively implementing CSR. Individuals tend to belong to more socially responsible firms because they pursue a positive social identity (Turker, 2009). Therefore, if employees see a company implement CSR actively, their affective commitment to the organization is highly likely to increase. Thus, this study contributes to the CSR literature by adopting social identity theory in explaining the effect of perceived CSR on affective commitment. Empirical findings supported this relationship, and thus provide practical implications for managers in the organization. Specifically, we suggest that companies can implement CSR as a strategic tool to increase employees' affective commitment to the organization.

Second, this study suggests the boundary conditions that might influence the mechanisms underlying the relationship between CSR and work-related outcomes. This study shows that the relationship between perceived CSR and affective commitment varies according to employees' cultural orientations. Specifically, a collectivistic orientation has a positive moderating effect on the relationship between CSR perception and affective commitment; that is, such a relationship is stronger for employees with a high collectivistic orientation. Furthermore, a power distance orientation has a negative moderating effect on the relationship between perceived CSR and affective commitment; that is, the relationship is stronger for employees with a low power distance orientation. Employees with different individual cultural orientations respond distinctively to CSR, and thus, we suggest that managers should consider cultural orientation of an organization's members when they implement CSR strategies. Finally, this study contributes to the CSR literature in the Latin American context by investigating in the emerging market of Mexico the effects on affective commitment to an organization from employees' CSR perceptions and their cultural orientation. Extant empirical findings on CSR have particularly focused on emerging economies in the eastern context (China), and thus, less attention has been paid to CSR in other emerging countries like Mexico (Hofman & Newman, 2014; Zhao et al., 2019). However, given the rising importance of CSR in Mexico and other Latin American countries, examining CSR perception and its effects on affective commitment would help managers in multinational corporations retain employees in such countries (Mueller et al., 2012; Muller & Kolk, 2008),

5.2. Limitations and Directions for Further Research

Several limitations in this study should be overcome in further research. First, this study collected survey data from Mexican employees who work for Korean companies' subsidiaries. Although the data were gathered from various locations in Mexico, parent companies of these subsidiaries are all Korean firms. To secure the generalizability of the results, future research might confirm the roles of perceived CSR and cultural values on affective commitment with data covering foreign companies with headquarters in diverse countries. In addition, this study suggested that collectivism and power distance impact the relationship between perceived CSR and affective commitment, and cultural values at the individual level were measured. However, these cultural values could be influenced by national background. To achieve generalizability, cross-national studies might be meaningful.

Second, it would be worthwhile to explore different effects of perceived CSR on affective commitment for domestic versus foreign firms. While this study examined the positive effect of perceived CSR on affective commitment, this effect could differ depending on whether employees belong to domestic firms or foreign firms. Choi

et al. (2016) argued that individuals might not view as equal all organizations that engage in CSR; they might have more positive attitudes toward domestic firms than foreign firms due to a higher level of altruistic CSR attributions. A future study could compare domestic firms versus foreign firms, exploring different effects of perceived CSR on affective commitment. In addition, a future study could explore the effects of the negative attributes of CSR on affective commitment. Although this study confirmed the effect from positive attributes of CSR, negative attributes of CSR might influence affective commitment. Furthermore, employees could react to negative attributes of CSR differently depending on whether they work for domestic firms or foreign firms. These comparison studies could help to more elaborately understand how affective commitment is affected by perceived CSR.

Lastly, effects of perceived CSR on affective commitment might differ depending on the types of CSR activities. The notion of CSR could be classified into internal CSR and external CSR (Ahmad et al., 2020). Internal CSR deals with internal groups of a company, such as shareholders or employees. On the other hand, external CSR focuses on outside groups, such as customers or governments. Although CSR activities have positive implications for both internal and external stakeholders, Affective commitment could be influenced by internal CSR much more than by external CSR due to the direct interests of employees. Future study could explore different roles of internal CSR versus external CSR on affective commitment.

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