

## DOES THE AUTHENTICITY OF CORPORATE SOCIAL RESPONSIBILITY AFFECT EMPLOYEE COMMITMENT?

---

SOOJUNG LEE AND JEONGKOO YOON  
*Ewha Womans University*

We investigated how employees' perceptions of the internal (endorsed by the firm and in line with its mission and values) and external (driven by practical or instrumental benefits) legitimacy of their firm's corporate social responsibility (CSR) activities influence their work orientations. Specifically, we believed that internal legitimacy would be considered more authentic than would external legitimacy, and that it would have a more positive influence on employees' organizational identification and affective attachment. We conducted a field survey using employee data from 38 firms listed on the Dow Jones Sustainability Index Korea in 2009. As predicted, external legitimacy reduced employee's perception of CSR authenticity whereas internal legitimacy increased it. Perceived CSR authenticity was also found to be an important mediator in the relationship between employees' legitimacy perceptions and their work orientations. The results supported most of our hypotheses; implications of these findings are discussed.

*Keywords:* affective attachment, corporate social responsibility, corporate social responsibility authenticity, external legitimacy, internal legitimacy, organizational identification.

Since the early 2000s there has been an increase in the number of studies on corporate social responsibility (CSR), with most having been focused on the perspectives of stockholders and customers rather than employees (Glavas & Godwin, 2013; Kim, Lee, Lee, & Kim, 2010; Rego, Leal, & Pina e Cunha, 2011). However, Rupp, Ganapathi, Aguilera, and Williams (2006) asserted that it is critical to understand how employees' attitudes toward CSR activity are formed, because a firm's performance is determined by the work of its employees. We believe that external stakeholders (e.g., customers) may be more likely to

---

Soojung Lee and Jeongkoo Yoon, School of Business Administration, Ewha Womans University. Correspondence concerning this article should be addressed to Soojung Lee, School of Business Administration, Ewha Womans University, 11-1 Daehyun Dong, Seodaemun Gu, Seoul, South Korea 120-750, Republic of Korea. Email: [sjvaio@gmail.com](mailto:sjvaio@gmail.com)

evaluate the image and reputation of a firm by its visible and objective outcomes, whereas employees may tend to rely on inside information.

Although recent developments in communication technology have led to democratization, employees can obtain inside information about their organizations (Bitektine, 2011; McShane & Cunningham, 2012) and tend to make judgements about these organizations based on intentions rather than objective outcomes (cf., Johnson, Robinson, & Mitchell, 2004). Thus, external and internal stakeholder reactions to the same phenomena, such as CSR activity, rarely coincide. We argued that employees may determine their work orientations based partly on their own understanding of their firm's CSR authenticity.

Although definitions vary across different fields, *authenticity* is commonly defined as being true to oneself (Liedtka, 2008; McShane & Cunningham, 2012) or acting "in accord with the true self, expressing oneself in ways that are consistent with inner thoughts and feelings" (Harter, 2002, p. 382). Following this theme, we defined *CSR authenticity* as an employee's positive perception that his or her firm's CSR activity stems from genuine social concern, which signifies a strong link between the espoused CSR theory and actual motives for CSR.

Most firms proclaim that their CSR initiatives and their mission, vision, and values are based on sincere social concern (Bartkus & Glassman, 2008; Blair-Loy, Wharton, & Goodstein, 2011); thus, instrumental CSR initiatives (e.g., fulfilling institutional environmental demands) are unlikely to satisfy employees. Although CSR activity can help boost a firm's image in the eyes of external stakeholders, it may have the opposite effect for employees who perceive inconsistencies between a firm's actual motive and its espoused CSR theory. On the other hand, CSR activity that reflects a firm's shared value system indicates sincere motives and, thus, positively affects employees' work orientations.

Some recent researchers have argued that because a firm's CSR talk is aimed at expressing its aspirations for a better future in terms of social responsibility, observed inconsistencies between the firm's CSR talk and actual behaviors are tolerable (see, e.g., Christensen, Morsing, & Thyssen, 2013). We agree with those who argue that a firm's CSR talk can be an articulation of its desirable future and that the pursuit of a firm's CSR vision is an evolving process. However, if a firm does not genuinely pursue narrowing the gap between visional aspiration and reality, we posited that employees would not tolerate its inconsistency. Indeed, Christensen et al. (2013) acknowledge the importance of distinguishing between "hypocrisy as duplicity" and "hypocrisy as aspiration." As such, we contended that a firm's inconsistency between actual and proposed CSR would still have a negative bearing on employees' work orientations, due to their proximity to internal operations.

In previous studies on the positive aspects of CSR, social identity theory (SIT; Tajfel, & Turner, 1985) was used as a basis for the argument that *self-enhancement*, or “the desire to view oneself positively” (Cooper & Thatcher, 2010, p. 524), led people to identify with higher-status or better-regarded organizations (Van Knippenberg & Van Schie, 2000). However, the SIT framework does not account for the fact that seemingly inauthentic CSR does not add to employees’ self-esteem. Rather, we argued the opposite: inauthentic CSR initiatives would greatly reduce employees’ organizational identification and affective attachment, which are viewed as the fundamental basis of attitudinal organizational commitment (Jausi, 2007).

### Literature Review and Development of Hypotheses

Because CSR motives affect employees’ attitudes more than objective and superficial outcomes do (Johnson et al., 2004), employees are likely to pay attention to a variety of CSR activities, gathering information on, for example, alignment between the firm’s financial and social performance or on the chief executive officer’s commitment to CSR. If employees perceive their firm to be engaged in CSR and fulfilling its moral and philosophical ideals toward the wider society, they will perceive its CSR as grounded in authentic motives. In contrast, if employees believe their firm is engaged in CSR in order to obtain perceived benefits, like a better corporate image, consumer loyalty, or attraction of investment, they will tend to conclude that their firm’s CSR is inauthentic.

In institutional theory (Meyer & Rowan, 1977) it is emphasized that the institutional environment influences an organization’s survival as strongly as does its technical environment. Due to the powerful pressure of the institutional environment, organizations tend to adopt institutionalized practices or activities because failing to do so can cause them to be delegitimized. Accordingly, organizations within the same field adopt similar organizational forms or structures, independent of the resulting benefits or levels of efficiency (DiMaggio & Powell, 1983).

Institutional theory is further focused on homogenization at the organizational level and cannot be used to explain how individual employees develop perceptions of institutional legitimacy (Voronov & Vince, 2012) or how these individual judgments affect their attitudes and behaviors (Reay, Golden-Biddle, & Germann, 2006). However, assuming that the understanding of collective-level legitimacy guides behaviors (Tost, 2011), employees’ legitimacy judgments may be the key to understanding their work orientations.

*Legitimacy*, which is defined as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some

socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574), has been a research focus in the domains of institutional theory (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Suchman, 1995) and the social psychological approach to authority (Berger, Ridgeway, Fisek, & Norman, 1998; Yoon & Thye, 2011; Zelditch, 2001). The former emphasizes a firm’s congruence with external social environments, whereas the latter focuses on a firm’s accordance with referential belief structures, that is, how corporate cultural beliefs are tied to the firm’s mission, vision, and values. We contend that legitimacy can be internal or external based on the referential structure employees adopt to make sense of their firm’s CSR activity. *Internal legitimacy* occurs when employees adopt the social norms of internal stakeholders, whereas *external legitimacy* results when they adopt the social norms of external stakeholders. In this study, we define external legitimacy as employees’ perception that their firm’s CSR activity is consistent with or appropriate to external social norms and internal legitimacy as employees’ perception that their firm’s CSR is consistent with or appropriate to internal norms and corporate cultural beliefs.

Additionally, we argued that employees’ perception of legitimacy may influence their perception of CSR authenticity. Employees understand their firm’s theory-in-use or implicit values via their everyday work experiences (Patriotta, 2003). In particular, when employees think their firm’s CSR is intended to gain external stakeholders’ positive evaluations, this CSR activity has external legitimacy. Because external legitimacy signifies that the firm has a hidden motive (e.g., resource acquisition) that is not congruent with its espoused theory (e.g., furthering society), it will attenuate employees’ perception of their firm’s CSR authenticity. Conversely, perceiving that their firm’s CSR activities were established to fulfill the firm’s internal norms, cultural beliefs, and corporate philosophy, will give employees the impression of a genuine attempt to implement and express the corporate philosophy, and this internal legitimacy will enhance perceived CSR authenticity. In their qualitative study of Chilean firms’ CSR initiatives, Beckman, Colwell, and Cunningham (2009) suggested that employees who perceive that their firm’s CSR has an instrumental motive consider it to be inauthentic, whereas when they realize that CSR is based on the firm’s mission, they view it to be authentic. Based on these theoretical arguments, we formed the following hypotheses:

**Hypothesis 1a:** Employees’ perception of their firm’s CSR activity external legitimacy will negatively influence their perception of CSR authenticity.

**Hypothesis 1b:** Employees’ perception of their firm’s CSR activity internal legitimacy will positively influence their perception of CSR authenticity.

*Organizational commitment* (OC) is an employee’s positive view of their organization (Meyer & Allen, 1997). In this study, we segmented OC into organizational identification and affective attachment, because these two factors

are generally regarded as the fundamental basis of attitudinal OC (Jausi, 2007); organizational identification relates to cognitive components whereas affective attachment is focused on emotional components.

*Organizational identification* (OI), defined as the “perception of oneness with or belongingness to an organization” (Ashforth & Mael, 1989, p. 34), is usually conceptualized as a cognitive or perceptual construct grounded in SIT. In addition to seeking self-enhancement (Van Knippenberg & Van Schie, 2000), people are motivated by “the desire to reduce uncertainty about one’s place in the social world” (Cooper & Thatcher, 2010, p. 524); therefore, they identify with organizations that provide more in-depth explanations of their routines, practices, or changes (Ashforth, Harrison, & Corley, 2008). Thus, the perceived distinctiveness of an organization’s values and practices, and its perceived prestige, are suggested as the antecedents of OI (Mael & Ashforth, 1992; Van Knippenberg & Van Schie, 2000), and are related to both self-enhancement and uncertainty reduction motives.

From this argument, we contended that employees who perceive CSR to be authentic are likely to identify with their firm. When trust in corporations declines due to corruption and irregularities (Segalla, 2010), perceptions of authenticity can be a positive, distinctive characteristic that enhances employees’ self-esteem by fulfilling their self-enhancement motive. Additionally, employees confirm their own identity through the prototype of an authentic corporate identity, reducing anxiety tied to identity uncertainty.

*Affective attachment*, defined as an employee’s positive feelings toward his or her organization (Lawler, 2001), entails having an emotional identification with an organization (Mathieu & Zajac, 1990; Meyer & Allen, 1997). When people judge an event’s implications, they feel corresponding positive or negative emotions (Paterson & Härtel, 2002), and when they seek to understand the source of the emotions they experience, they are involved in attribution processes. If one’s organization is viewed as the source of these feelings, they are attributed to the organization (Lawler, 2001) and serve to increase or decrease affective attachment to the organization. Positive emotions attributed to authentic CSR result in employees’ affective attachment; conversely, negative emotions tied to inauthentic CSR cause detachment. Based on these theoretical arguments, we formed the following hypothesis:

**Hypothesis 2:** Greater perceived CSR authenticity will increase employees’ organizational identification and affective attachment.

We also postulated that the perception of CSR authenticity would mediate the relationships between perceptions of internal and external legitimacy and our final outcome variables—OI and affective attachment. We predicted that the direct negative effect of external legitimacy and the direct positive effect of internal legitimacy on both OI and affective attachment would become

spurious when the perception of CSR authenticity is considered. This is a strong theoretical claim ruling out the possibility of legitimacy having a direct effect on OC. However, we proposed that the perception of CSR authenticity would be more influential than would legitimacy perceptions in shaping employees' work orientations. Thus, we formed the following hypotheses:

**Hypothesis 3a:** Perceived CSR authenticity will mediate the negative effect of employees' perception of CSR external legitimacy on organizational identification and affective attachment.

**Hypothesis 3b:** Perceived CSR authenticity will mediate the positive effect of employees' perception of CSR internal legitimacy on organizational identification and affective attachment.

## Method

### Participants and Procedure

Between April and May of 2010, we surveyed employees from 38 of the 41 firms included in the 2009 Dow Jones Sustainability Index Korea, which assesses sustainability leaders among the top 30% of the 200 largest South Korean companies in fields such as automobiles, banks, insurance, consumer durables, and telecommunications. The index is based on long-term economic, environmental, and social criteria.

For the survey, we contacted human resource or CSR departments of the 41 listed firms, explained the purpose of the research, and asked for their support. We also assured them of strict confidentiality throughout the entire survey process.

We distributed 13–14 questionnaires per firm, depending on employees' availability. Target respondents were recruited mostly from the human resources, investor relations, and marketing departments, because people working in these departments are more likely than are employees in other departments to be familiar with their firm's CSR activities. Of the 504 distributed questionnaires, 450 were returned (response rate = 89.2%) and, after omitting problematic responses, (e.g., incomplete responses), 444 were used in the final analysis.

The average participant age was 34 years, ( $SD = 6.453$ , range = 34); 69% were men, 31% were women; the average organizational tenure was 8 years ( $SD = 75.466$ , range = 359 months), and 94% of participants had a college degree or higher level of education. Of the participants, 61% held a nonmanagement employee position and 39% a management position.

### Measures

We included OI and affective attachment as the dependent variables, perceived CSR authenticity as the mediating variable, and external and internal legitimacy

as the independent variables in our measures. All scales were translated into Korean and then back into English to prevent discrepancies. With the exception of the affective attachment items, responses to all measures were made on a 7-point Likert-type scale, where 1 = *strongly disagree* and 7 = *strongly agree*.

We assessed cognitive aspects of OI using six items (Edwards & Peccei, 2007; Mael & Ashforth, 1992). Affective attachment was assessed using five items rated on a scale of five bipolar nouns adopted from Lawler (2001) in which respondents circle the option that relates to them: shame/pride, anger/gratitude, detachment/attachment, alienation/belongingness, and disloyalty/loyalty. We measured perceived CSR authenticity using eight items derived from Stanley, Meyer, and Topolnytsky (2005). External legitimacy was assessed using nine items that were modified from scales by Haunschild and Miner (1997) and Heugens and Lander (2009). Finally, internal legitimacy was measured using 12 items from a scale modified from Yoon and Thye (2011).

**Control variables.** We controlled for the respondents' degree of social desirability using Manning, Bearden, and Tian's (2009) three-item scale, and for positive and negative affectivity using Tellegen's (1982) scale to reduce the possibility of common method variance (Burke, Brief, & George, 1993; Williams & Anderson, 1994). We also controlled for demographic variables (e.g., age, gender, education, and position) and organizational variables (e.g., firm size, firm tenure, industry, and subjectively perceived firm's return on investment and sales growth).

## Results

We tested the theoretical model via linear structural equation modeling using LISREL 8 (Jöreskog & Sörbom, 1993), and assessed the measurement model's convergent and discriminant validity using Anderson and Gerbing's (1988) two-step approach before estimating the structural model's hypothesized paths.

### Measurement Model

To assess the measures' convergent validity, we estimated the null model, one-factor model, and five-factor model following the example of Bagozzi and Yi (1990). The results indicated that the hypothesized five-factor model was a better fit than the null model or the one-factor model (see Table 1). For assessment of discriminant validity, we performed chi-square difference tests to compare the full and constrained models. The results demonstrated that our constructs of measurement were adequately valid. Table 1 shows the results of our final confirmatory factor analysis: all factor loadings were significant ( $p < .001$ ) and greater than .55.

Table 1. Confirmatory Factor Loadings

	External legitimacy	Internal legitimacy	Perceived CSR authenticity	Organizational identification	Affective attachment
Normative isomorphism	.73				
Coercive isomorphism	.88				
Mimetic isomorphism	.55				
Endorsement		.84			
Authorization		.96			
Propriety		.86			
Authentic motive of CSR activity			.88		
Inauthentic motive of CSR activity			.74		
Randomly selected items: Group 1 of organizational identification				0.98	
Randomly selected items: Group 2 of organizational identification				1.01	
Randomly selected items: Group 1 of affective attachment					0.96
Randomly selected items: Group 2 of affective attachment					1.01

Goodness-of-fit indices

Five-factor model:  $\chi^2 = 2041.50$  ( $df = 718$ ), CFI = .97, NNFI = .97, RMSEA = .069  
 Null model:  $\chi^2 = 2708.20$  ( $df = 728$ ), CFI = .95, NNFI = .95, RMSEA = .086  
 One-factor model:  $\chi^2 = 3372.19$  ( $df = 728$ ), CFI = .94, NNFI = .93, RMSEA = .093

Note.  $N = 444$ . CSR = corporate social responsibility,  $df$  = degrees of freedom, CFI = comparative fit index, NNFI = nonnormed fit index, RMSEA = root mean square error of approximation. All factor loadings statistically significant at  $p < .001$ .

### Structural Model

Table 2 shows the descriptive statistics, internal consistency reliability, and correlations among our key variables. Because our measurement variables are an aggregation of individual survey items corresponding to each variable, the reliability of each variable is also shown in Table 2. The Cronbach's alphas of all key variables each exceeded .72 and correlation patterns were aligned with our hypotheses.

Table 2. *Descriptive Statistics and Correlations Among Variables*

	1	2	3	4	5
1. External legitimacy	1				
2. Internal legitimacy	.016	1			
3. Perceived corporate social responsibility authenticity	-.177**	.654**	1		
4. Organizational identification	.018	.618**	.509**	1	
5. Affective attachment	-.107*	.402**	.388**	.468**	1
<i>M</i>	4.125	5.127	4.972	5.591	5.209
<i>SD</i>	0.970	0.943	1.023	1.017	1.202
Cronbach's alpha reliability	.720	.880	.722	.929	.911

Note.  $N = 444$ . Alpha reliability is based on summation of individual items. \*  $p < .05$ , \*\*  $p < .01$  level (two-tailed).

Table 3 shows the results of the structural model. After estimating the theoretical model, the refined model was estimated and used for testing, and we added statistically significant paths based on the modification index ( $MI > 10$ ). As predicted, perceptions of CSR authenticity were significantly reduced by external legitimacy and increased by internal legitimacy. Further, the effect of internal legitimacy on perceived CSR authenticity was four times larger than that of external legitimacy, which shows the strength of the influence of member support and congruency with corporate cultural beliefs. Thus, Hypotheses 1a and 1b were supported.

The data also support Hypothesis 2, such that employees' perception of CSR authenticity increased both their OI and affective attachment, indicating the effect of work orientations on both the cognitive and affective aspects of OI.

Finally, Table 4 contains a decomposition of the total effect into direct and indirect effects, and shows that the indirect effects of the two legitimacy variables on the outcome variables were significant, and that internal legitimacy had a direct effect on OI. These results indicate that perceived CSR authenticity fully mediated the relationship between external legitimacy perceptions and the two outcome variables, and partially support the existence of a mediation effect of perceived CSR authenticity on the association between internal legitimacy perceptions and the two outcome variables. Thus, Hypothesis 3a was fully supported and Hypothesis 3b was partially supported.

Table 3. Standardized LISREL Coefficient Estimates for the Structural Model

Independent variables	Basic model			Refined model		
	Perceived CSR authenticity	Organizational identification	Affective attachment	Perceived CSR authenticity	Organizational identification	Affective attachment
Control variable						
Age	.07	-.03	-.01	.07	.01	-.01
Male	.06	.07	.18***	.05	.11**	.18***
Level of education	.01	.03	-.08	.01	.02	-.08
Manager	-.02	.06	.08	-.02	.02	.08
Socially desirable responding	.17**	.17*	.14*	.19***	.11	.14*
Positive affectivity	-.21***	.30***	.26***	-.20***	.23***	.26***
Negative affectivity	-.28***	.17**	-.01	-.26***	.09	-.02
Company size	-.02	.04	-.11	-.02	.01	-.12
Company tenure	.02	.00	-.02	.02	.01	-.02
Manufacturing	-.02	.07	-.01	-.02	.06	-.01
Perceived return on investment growth	-.04	.03	.10*	-.04	.01	.10*
Perceived sales growth	-.06	-.03	.13**	-.06	-.06	.13**
Exogenous variables						
External legitimacy	-.15***	-	-	-.16***	-	-
Internal legitimacy	.66***	-	-	.64***	.44***	-
Mediating variable						
Perceived CSR authenticity	-	.50***	.27***	-	.17*	.26***
R <sup>2</sup>	.68	.51	.41	.66	.55	.41

Note. N = 444. Male, manager, and manufacturing are dummy variables and omitted categories are female, nonmanagerial position, and all other industries. CSR = corporate social responsibility. \*  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$ .

Table 4. Standardized Direct and Indirect Effects of Key Variables on Employees' Organizational Identification and Affective Attachment

Key variables	Direct effect		Indirect effect		Total effect	
	Organizational identification	Affective attachment	Organizational identification	Affective attachment	Organizational identification	Affective attachment
External legitimacy	—	—	-.03* (.01)	-.04** (.05)	-.03* (.01)	-.04** (.02)
Internal legitimacy	.44*** (.08)	—	.11* (.02)	.16*** (.05)	.55*** (.06)	.16*** (.05)
Perceived corporate social responsibility authenticity	.17* (.07)	.26*** (.07)	—	—	.17* (.07)	.26*** (.07)

Note. N = 444. Numbers in parentheses are standard errors. \* p < .05, \*\* p < .01, \*\*\* p < .001.

In regard to the control variables, men were more likely than were women to show both OI and affective attachment (see Table 3). In addition, positive perceptions of a firm's return on investment growth and sales growth positively influenced employees' affective attachment.

An unexpected finding is that positive affectivity was negatively related to perceived CSR authenticity. With this exception, we observed no important theoretical trends regarding our control variables.

## Discussion

In this study, we investigated how employees' perception of the legitimacy of their firm's CSR activity affects their willingness to identify with and attach to the firm. We believe that this study is one of the first empirical studies examining the role of authenticity in determining employees' work attitudes. We proposed two mechanisms, internal legitimacy and external legitimacy, which employees use to judge their firm's motives regarding CSR activities, and examined the importance of the mediating role of perceived CSR authenticity. Overall, our results indicate that firms should pay more attention to their accounts of CSR, as employees primarily attach to and identify with these accounts by analyzing the authenticity, or the consistency between their firm's espoused motives and efforts made to realize CSR goals. One exception is the direct effect of internal legitimacy on OI: collective support of CSR among internal stakeholders gives the organizational boundary a cognitive and positive salience that also serves to promote employees' OI. Except for this effect, however, employees' understanding of legitimacy leads to attachment and identification mainly through authenticity.

Our results show that internal legitimacy enhances employees' attachment to and identification with their firm's CSR by reinforcing the public reasons for undertaking CSR initiatives with the firm's internal philosophy or corporate culture and by giving credibility to the public account. Internal legitimacy also occurs when individual employees witness management and colleagues lending support to CSR, which adds assurance to their perceptions of authenticity.

In contrast, external legitimacy can be a liability and pose a threat to employees' affective attachment and OI. Employees can interpret the external promotion of CSR as essential because the firm's CSR relies on support from external stakeholders to be successful. External legitimacy also helps the firm to understand clearly the social contexts of CSR targets, various stakeholders, and their expectations. Thus, employees may regard their firm's efforts as a necessary move to sustain long-term CSR. However, when this external legitimacy is not backed up by internal legitimacy it has a negative net effect on OI and affective attachment. When employees witness a reinforcing effect between external

and internal legitimacy, they will perceive the truthfulness of their firm's CSR initiative.

The observed direct effect of internal legitimacy on OI indicates the presence of an alternative explanation for the relationship that deserves further research. One possibility is the effect that support by colleagues and management has on perceived CSR validity. Employees' perception of their colleagues' and management's support of their firm's CSR constitutes a third force independent of their individual perceptions of authenticity. That is, this collective support of internal legitimacy leads directly to cognitive identification. However, employees may express affective attachment mainly because of positive emotional arousal resulting from the firm's effort to maintain authenticity.

Our findings can also be used to refine the working definition of SIT. We found that OI and affective attachment are promoted by the positive image of a firm's CSR activity, which is attained through employees' experiences of authenticity. As such, we suspect that the results reported in previous studies (e.g. Brammer, Millington, & Rayton, 2007; Evans, Davis, & Frink, 2011; Peterson, 2004) exaggerate CSR's positive effects. We suggest that firms cannot assume that CSR activity for both employees and external stakeholders will have a similar effect and should, thus, be cautious in indiscriminately promoting CSR activity. In addition, our finding that firms must align their CSR activity with their corporate management philosophy is supported by Beckman et al. (2009), who conducted a qualitative analysis of employee interviews on CSR activity, revealing perceptions of authenticity when such activity was led by management philosophy, and perceptions of inauthenticity when it was driven by instrumental motives. This also explains why external legitimacy does not reduce OI more than it does affective attachment. The mediating effect of perceived authenticity absorbs most direct effects of external legitimacy on affective attachment and OI.

In addition, our finding that positive perceptions of a firm's return on investment growth and sales growth positively influenced employees' affective attachment, suggests that corporate financial and market growth induces more affective attachment than cognitive identification. This, too, deserves further research attention.

Our study has some limitations. First, its cross-sectional nature renders difficult any definitive causal claims, which can only be determined via experimental or time-series data. Second, as the data were collected solely via employee survey, response artifacts such as common method variance cannot be eliminated, although we observed no empirical evidence of this in our study. Thus, we suggest that future researchers collect data from multiple sources over time. Third, as our sample sourced from the Dow Jones Sustainability Index Korea only includes relatively large firms, the findings may not be applicable to small firms. Future researchers could examine this speculation.

## References

- Anderson, J. C., & Gerbing, D. W. (1988). Structural equation modeling in practice: A review and recommended two-step approach. *Psychological Bulletin*, *103*, 411–423. <https://doi.org/c76>
- Ashforth, B. E., Harrison, S. H., & Corley, K. G. (2008). Identification in organizations: An examination of four fundamental questions. *Journal of Management*, *34*, 325–374. <https://doi.org/bqvk8d>
- Ashforth, B. E., & Mael, F. (1989). Social identity theory and the organization. *Academy of Management Review*, *14*, 20–39. <https://doi.org/cr55d8>
- Bagozzi, R. P., & Yi, Y. (1990). Assessing method variance in multitrait-multimethod matrices: The case of self-reported affect and perceptions at work. *Journal of Applied Psychology*, *75*, 547–560. <https://doi.org/bwchqd>
- Bartkus, B. R., & Glassman, M. (2008). Do firms practice what they preach? The relationship between mission statement and stakeholder management. *Journal of Business Ethics*, *83*, 207–216. <https://doi.org/bp84pw>
- Beckman, T., Colwell, A., & Cunningham, P. H. (2009). The emergence of corporate social responsibility in Chile: The importance of authenticity and social networks. *Journal of Business Ethics*, *86*, 191–206. <https://doi.org/bvcq3x>
- Berger, J., Ridgeway, C. L., Fisek, M. H., & Norman, R. Z. (1998). The legitimation and delegitimation of power and prestige order. *American Sociological Review*, *63*, 379–405. <https://doi.org/bh8488>
- Bitektine, A. (2011). Toward a theory of social judgments of organizations: The case of legitimacy, reputation, and status. *Academy of Management Review*, *36*, 151–179. <https://doi.org/b7fx>
- Blair-Loy, M., Wharton, A. S., & Goodstein, J. (2011). Exploring the relationship between mission statements and work-life practices in organizations. *Organization Studies*, *32*, 427–450. <https://doi.org/bnqxgw>
- Brammer, S., Millington, A., & Rayton, B. (2007). The contribution of corporate social responsibility to organizational commitment. *The International Journal of Human Resource Management*, *18*, 1701–1719. <http://doi.org/bmbvmt>
- Burke, M. J., Brief, A. P., & George, J. M. (1993). The role of negative affectivity in understanding relations between self-reports of stressors and strains: A comment on the applied psychology literature. *Journal of Applied Psychology*, *78*, 402–412. <https://doi.org/bthhm7>
- Christensen, L. T., Morsing, M., & Thyssen, O. (2013). CSR as aspirational talk. *Organization*, *20*, 372–393. <https://doi.org/b7fz>
- Cooper, D., & Thatcher, S. M. B. (2010). Identification in organizations: The role of self-concept orientations and identification motives. *Academy of Management Review*, *35*, 516–538. <https://doi.org/bkx9bq>
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, *48*, 147–160. <https://doi.org/b5rppw>
- Edwards, M. R., & Pececi, R. (2007). Organizational identification: Development and testing of a conceptually grounded measure. *European Journal of Work and Organizational Psychology*, *16*, 25–57. <https://doi.org/ftp8zp>
- Evans, W. R., Davis, W. D., & Frink, D. D. (2011). An examination of employee reactions to perceived corporate citizenship. *Journal of Applied Social Psychology*, *41*, 938–964. <http://doi.org/cq23gq>
- Glavas, A., & Godwin, L. N. (2013). Is the perception of ‘goodness’ good enough? Exploring the relationship between perceived corporate social responsibility and employee organizational identification. *Journal of Business Ethics*, *114*, 15–27. <https://doi.org/b7f2>

- Harter, S. (2002). Authenticity. In C. R. Snyder & S. J. Lopez (Eds.), *Handbook of positive psychology* (pp. 382–394). New York, NY: Oxford University Press.
- Haunschild, P. R., & Miner, A. S. (1997). Modes of interorganizational imitation: The effects of outcome salience and uncertainty. *Administrative Science Quarterly*, 42, 472–500. <https://doi.org/bzzvb4>
- Heugens, P. P. M. A. R., & Lander, M. W. (2009). Structure! Agency! (and other quarrels): A meta-analysis of institutional theories of organization. *Academy of Management Journal*, 52, 61–85. <https://doi.org/dvp3k2>
- Jaussi, K. S. (2007). Attitudinal commitment: A three-dimensional construct. *Journal of Occupational and Organizational Psychology*, 80, 51–61. <https://doi.org/dhs7dx>
- Johnson, J. T., Robinson, M. D., & Mitchell, E. B. (2004). Inferences about the authentic self: When do actions say more than mental states? *Journal of Personality and Social Psychology*, 87, 615–630. <https://doi.org/ck555>
- Jöreskog, K. G., & Sörbom, D. (1993). *LISREL 8: Structural equation modeling with the SIMPLIS command language*. Chicago, IL: Scientific Software International Inc.
- Kim, H.-R., Lee, M., Lee, H.-T., & Kim, N.-M. (2010). Corporate social responsibility and employee–company identification. *Journal of Business Ethics*, 95, 557–569. <https://doi.org/bsphn8>
- Lawler, E. J. (2001). An affect theory of social exchange. *American Journal of Sociology*, 107, 321–352. <https://doi.org/b6n4df>
- Liedtka, J. (2008). Strategy making and the search for authenticity. *Journal of Business Ethics*, 80, 237–248. <https://doi.org/dnf8f7>
- Mael, F., & Ashforth, B. E. (1992). Alumni and their alma mater: A partial test of the reformulated model of organizational identification. *Journal of Organizational Behavior*, 13, 103–123. <https://doi.org/dxg53x>
- Manning, K. C., Bearden, W. O., & Tian, K. (2009). Development and validation of the Agents' Socially Desirable Responding (ASDR) scale. *Marketing Letters*, 20, 31–44. <https://doi.org/c766zv>
- Mathieu, J. E., & Zajac, D. M. (1990). A review and meta-analysis of the antecedents, correlates, and consequences of organizational commitment. *Psychological Bulletin*, 108, 171–194. <https://doi.org/fr9s9d>
- McShane, L., & Cunningham, P. (2012). To thine own self be true? Employees' judgments of the authenticity of their organization's corporate social responsibility program. *Journal of Business Ethics*, 108, 81–100. <https://doi.org/dx8752>
- Meyer, J. P., & Allen, N. J. (1997). *Commitment in the workplace: Theory, research, and application*. Thousand Oaks, CA: Sage.
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83, 340–363. <https://doi.org/dzrzw2>
- Paterson, J. M., & Härtel, C. E. J. (2002). An integrated affective and cognitive model to explain employees' responses to downsizing. In N. M. Ashkanasy, W. J. Zerbe, & C. E. J. Härtel (Eds.), *Managing emotions in the workplace* (pp. 25–44). Armonk, NY: Sharpe.
- Patriotta, G. (2003). Sensemaking on the shop floor: Narratives of knowledge in organizations. *Journal of Management Studies*, 40, 349–375. <https://doi.org/cqvstv>
- Peterson, D. K. (2004). The relationship between perceptions of corporate citizenship and organizational commitment. *Business and Society*, 43, 296–319. <https://doi.org/dhd98f>
- Reay, T., Golden-Biddle, K., & Germann, K. (2006). Legitimizing a new role: Small wins and microprocesses of change. *Academy of Management Journal*, 49, 977–998. <https://doi.org/bmk6x5>

- Rego, A., Leal, S., & Pina e Cunha, M. (2011). Rethinking the employees' perceptions of corporate citizenship dimensionalization. *Journal of Business Ethics*, *104*, 207–218. <https://doi.org/cmxwp5>
- Rupp, D. E., Ganapathi, J., Aguilera, R. V., & Williams, C. A. (2006). Employee reactions to corporate social responsibility: An organizational justice framework. *Journal of Organizational Behavior*, *27*, 537–543. <https://doi.org/bn4svc>
- Segalla, M. (2010). Faith in firms – As low as you'd expect. *Harvard Business Review*, *88*, 22–23.
- Stanley, D. J., Meyer, J. P., & Topolnytsky, L. (2005). Employee cynicism and resistance to organizational change. *Journal of Business and Psychology*, *19*, 429–459. <https://doi.org/b9w574>
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, *20*, 571–610. <https://doi.org/drhb7m>
- Tajfel, H., & Turner, J. C. (1985). The social identity theory of intergroup behavior. In S. Worchel & W. G. Austin (Eds.), *Psychology of intergroup relations* (pp. 7–24). Chicago, Ill: Nelson-Hall.
- Tellegen, A. (1982). *Brief manual for the Differential Personality Questionnaire* (unpublished manuscript). University of Minnesota, Minneapolis, MN, USA.
- Tost, L. P. (2011). An integrative model of legitimacy judgments. *Academy of Management Review*, *36*, 686–710. <https://doi.org/ddjnm2>
- Van Knippenberg, D., & Van Schie, E. C. M. (2000). Foci and correlates of organizational identification. *Journal of Occupational and Organizational Psychology*, *73*, 137–147. <https://doi.org/dv5dbq>
- Voronov, M., & Vince, R. (2012). Integrating emotions into the analysis of institutional work. *Academy of Management Review*, *37*, 58–81. <https://doi.org/d66d89>
- Williams, L. J., & Anderson, S. E. (1994). An alternative approach to method effects by using latent-variable models: Applications in organizational behavior research. *Journal of Applied Psychology*, *79*, 323–331. <https://doi.org/dc896g>
- Yoon, J., & Thye, S. R. (2011). A theoretical model and new test of managerial legitimacy in work teams. *Social Forces*, *90*, 639–659. <https://doi.org/fz3dcm>
- Zelditch, M. (2001). Processes of legitimation: Recent developments and new directions. *Social Psychology Quarterly*, *64*, 4–17. <https://doi.org/bh4r93>