

Article

The Impact of Corporate Social Responsibility Attribution on Socially Responsible Behaviors: The Mediating Role of Meaningfulness of Work

DaYeon Choi, Insuk Lee, SangHoon Kang  and HyunKue Lee *

Department of Business Administration, Sogang University, Seoul 04107, Republic of Korea; ribinchoi@sogang.ac.kr (D.C.); insuklee@sogang.ac.kr (I.L.); jgahng@daum.net (S.K.)

* Correspondence: hkleee49@sogang.ac.kr

Abstract: This study examines the relationship between Corporate Social Responsibility (CSR) and Socially Responsible Behaviors (SRBs), with a focus on the mediating effect of Meaningfulness of Work (MOW). Based on cue consistency theory and sensemaking theory, a mediation model was developed and tested using data from South Korean employees. The study found a positive relationship between CSR intrinsic attribution and green behavior, with meaningfulness of work significantly mediating the link between CSR intrinsic attribution and the two socially responsible behaviors (societal behaviors, green behaviors). Contrary to predictions, CSR extrinsic attribution had a positive direct effect on socially responsible behaviors and a positive indirect effect through meaningfulness of work. Despite mixed results, this study enhances understanding of the internal mechanisms linking CSR attributions to socially responsible behaviors, providing practical suggestions for improving CSR initiatives and related HRM policies. Organizations should incorporate employees' perceptual assessments when designing CSR initiatives, recognizing the critical role of meaningfulness of work in promoting pro-social and pro-environmental behaviors.

Keywords: corporate social responsibility intrinsic attribution; corporate social responsibility extrinsic attribution; socially responsible behaviors; meaningfulness of work; cue consistency theory; sensemaking theory



Academic Editor: Yang (Jack) Lu

Received: 2 October 2024

Revised: 18 November 2024

Accepted: 19 November 2024

Published: 30 December 2024

Citation: Choi, D.; Lee, I.; Kang, S.; Lee, H. The Impact of Corporate Social Responsibility Attribution on Socially Responsible Behaviors: The Mediating Role of Meaningfulness of Work. *Sustainability* **2025**, *17*, 193. <https://doi.org/10.3390/su17010193>

Copyright: © 2024 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

Environmental, Social, and Governance (ESG) issues, such as COVID-19 and climate change, have gained global attention, bringing significant media and academic focus to corporate social responsibility (CSR). Unlike ESG, including governance explicitly, CSR traditionally has referred to corporations' activities with regard to being more socially responsible—to being better corporate citizens [1]. However, to understand ESG through the lens of CSR, scholars and entrepreneurs need to identify the behaviors of companies and employees that promote corporate citizenship. Although many CSR studies exist, relatively few have focused on individual-level CSR (micro-CSR), particularly employees [2,3], but micro-CSR studies are steadily emerging.

However, the micro-CSR literature has key limitations: First, it has not sufficiently explored the perceptual processes by which employees evaluate CSR from a multidimensional perspective or why they experience the same CSR strategy differently [4]. Employees have different experiences with the same CSR strategy based on their subjective judgment. This means that such experiences do not necessarily lead to positive attitudes [5,6]. For example, employees who perceive CSR initiatives as leading to discrimination or unfair

treatment may retaliate against the organization [7]. Second, prior research has focused mainly on traditional organizational behaviors (e.g., organizational citizenship behavior, in-role performance, employee performance, and engagement), with limited studies on socially responsible behaviors that promote positive social change. Prior studies on the relationship between micro-CSR and behavioral outcomes have mainly focused on traditional organizational behaviors, including organizational citizenship behavior (OCB), in-role performance, employee performance, and engagement. However, systematic studies on socially responsible behaviors, which promote positive social change, are scarce [6–10]. In particular, pro-social and pro-environmental organizational behaviors are necessary to achieve non-financial outcomes that affect firm value and sustainability. This study aims to fill these gaps by defining socially responsible behaviors as a proxy for behaviors related to the environmental (E) and social (S) categories, improving our understanding of why and how perceptual attributions (intrinsic vs. extrinsic) to CSR initiatives lead to employees' societal behaviors and environmental behaviors based on cue consistency. This article goes beyond attribution theory to explore how CSR attribution can help employees become active and intentional agents who seek and find meaning in their work, leading to socially responsible behaviors (SRBs).

The COVID-19 pandemic is challenging us to understand how to improve the quality of work [11]. That is, we need to consider how to make work more meaningful and how the meaningful work motivates employees to exhibit good behaviors. Experiencing meaningful work is a key driver of work engagement and positive psychological states [12–14]. The more meaningful work is, the more positive psychological states and work performance are associated with it [14]. When employees perceive their work as meaningful, they view it positively and with a sense of purpose. Therefore, experiencing a positive meaningfulness of work (MOW) is essential for employees. Individuals tend to look for meaning in their work, either within themselves or within an organization. In particular, an organization's work ethic is essential for achieving meaningful work [15]. Because the theory of meaningfulness defines the value of productivity at the individual level, either as an institutional and moral obligation to individual employees or as an end in itself [16], and because employees place a high value on moral motivation [17], they experience meaning if they work for an organization that demonstrates corporate social responsibility [18,19]. Although direct employee engagement in CSR can directly improve work meaning [20], employees are interested in not only CSR practices, but also in the organizational motivations for CSR engagement [21], meaning that attributing motivations for companies to implement CSR can lead to employees attempting to make perceptual sense of their work and work environment. Therefore, we explore individual-level CSR attributions as an antecedent of how individuals form meaning about work. At the same time, we investigate whether the meaning of work can be an attitudinal mechanism linking CSR attributions to socially responsible behaviors.

We summarize this study's contributions as follows. First, this study extends the micro-CSR and ESG literature and cue consistency theory literature by exploring whether employees' CSR intrinsic and extrinsic attributions influence socially responsible behaviors (e.g., societal behavior, green behavior). Second, we extend the meaningfulness literature and sensemaking theory by examining whether the meaning of work can be an attitudinal mechanism mediating the link CSR attributions to socially responsible behaviors.

2. Hypothesis

2.1. Employees' CSR Attribution and Socially Responsible Behaviors

CSR causal attribution, a key concept in micro-CSR, emphasizes the role of causal inference in explaining how internal stakeholders (e.g., employees) evaluate and react to

CSR [3,6,22]. According to causal attribution theory, people are more interested in why a behavior occurs than its actual existence or ultimate effect [23]. Based on perceptions of others' motivations, people may attribute different meanings to the same observed behavior, and their attitudinal responses depend on these interpretations [23–26].

Studies have dichotomized CSR motivations into intrinsic and extrinsic categories based on what firms ultimately seek to achieve through CSR. Intrinsic attributions generally relate CSR activities to purely social and environmental stakeholder groups, while extrinsic attributions associate CSR activities with self-interested and competitive activities, such as profit pursuit and reputation building [21]. In general, intrinsic CSR attributions lead to positive outcomes (e.g., job satisfaction, perceived organizational support, organizational trust), while extrinsic CSR attributions lead to negative outcomes (e.g., organizational cynicism, etc.) [21,22,27–31].

Intrinsic motivational attribution signals to employees that they are being treated justly and that their organization is truly responsible to stakeholders [22,31], leading to a sense of pride and positive identity and a positive attitude toward the organization [32]. On the other hand, in the case of an extrinsic attribution–negative outcome relationship, cynicism emerges from individual reasoning because many companies claim to care a lot about the environment or society, but may also be involved in exploitation or greenwashing [33]. This situation creates a high level of confusion and suspicion among people trying to distinguish between responsible and irresponsible companies [31].

When employees attribute CSR activities as intrinsically justified, they are more likely to engage in socially responsible behaviors, which are “discretionary behaviors targeting the social level or enhancing the well-being of internal and external stakeholders (e.g., customer, community, future generations, etc.), including the environment” [8] (p. 924) [34–36]. Individuals within an organization use socially responsible behaviors to promote social well-being or avoid harmful outcomes [34].

Socially responsible behaviors are employee-level philanthropic behaviors that go beyond role expectations. Socially responsible behaviors are conceptually similar to organizational citizenship behavior and organizational commitment, but there are differences. SRBs are more inclusive than OCB in that the latter is directed at co-workers or the organization, whereas the former is described as employee engagement in CSR, internal and external CSR performance, and OCB directed at external stakeholders [8,10,35]. Prior articles defined the organizational commitment as “an individual employee’s psychological attachment to and willingness to make efforts for their organization” [37,38]. Socially responsible behaviors are also differentiated from organizational commitment, which is an attitudinal variable that refers to an employee’s emotional attachment to the organization as a whole, as opposed to SRBs, which refer to philanthropic behavior [10]. Like CSR, socially responsible behaviors can be divided into community-based organizing behaviors and environment-based organizing behaviors [8,36,39,40], or they can be categorized as “do no harm” behaviors (e.g., ensuring product safety, labor conditions, etc.) or “do good” behaviors (e.g., improving product access, assisting community development, etc.) [34]. This study defines socially responsible behaviors as pro-social and pro-environmental citizenship behaviors that do good rather than harm society and the environment. The main theory explaining how CSR attribution influences socially responsible behaviors is cue consistency theory.

Prior studies adopted Salancik and Pfeffer’s social information processing theory [41] to explain how individual-level CSR (e.g., perceived CSR, CSR attribution, etc.) leads to various attitudes and behaviors. However, social information processing theory did not provide a clear picture of the processes by which contextual cues and social information influence individual perceptions, attitudes, and behaviors [42]. In particular, when there

are inconsistencies among the various contextual cues (e.g., what the company provides through the particular initiatives) and social information that comes to them (e.g., what individuals actually received from those initiatives), they are confused in interpretation and adopt a critical attitude. This study fills this gap in social information processing theory by applying cue consistency theory.

According to cue consistency theory, individuals depend on cues in an organizational context and evaluate the consistency to determine future beliefs, attitudes, and behaviors [43,44]. When multiple sources of information or cues about a social actor or entity are consistent, the values of the cues are integrated to influence an individual's behavior and attitudes [32], meaning that the individual will exhibit attitudes or behaviors that are consistent with the consistent cues. Conversely, if these cues are inconsistent, employees use them simultaneously to determine how to navigate the organizational environment. Conversely, when cues are inconsistent, a negative bias dominates the perceptual processing of information, resulting in greater use and focus on negative cues to adopt the most appropriate attitudes and behaviors [8,45,46]. Inhibiting responses to cues or judging them as hypocrisy or betrayal leads to negative reactions and negative attitudes or behaviors toward the company [34,43,46,47].

If employees believe that their organization's motivations for implementing CSR initiatives are altruistic and genuinely caring about society and the environment, which means that the CSR initiative cues of authenticity and fairness provided by the organization match, they will improve their in-role and out-of-role outcomes, including those related to CSR [7,10,21]. In particular, organizational citizenship behavior involves employee-level charitable performance that, like CSR, exceeds role expectations [28]. When employees observe genuine CSR activities and provide fair treatment, they are more likely to engage in appropriate other-oriented OCBs [48]. Based on this evidence, we expect a positive impact on socially responsible behaviors, which is similar to but broader than organizational citizenship behavior.

If CSR extrinsic attribution, on the other hand, provides cues that the CSR initiatives implemented by an organization are actually more focused on the company than on its stakeholders, employees are confused about the sincerity and intentions of such initiatives and focus more on such inconsistencies and negative cues. Corporate hypocrisy stemming from inconsistent CSR information leads to negative beliefs or attitudes toward CSR [47]. Low congruence between an organization's commitment to social responsibility and what employees actually do can be perceived as greenwashing or unethical [27,49], which may lead to employee misconduct [24,27,50]. CSR extrinsic attribution signals to employees that their organization is only utilizing CSR initiatives as a public relations tool to enhance its image and increase profits, which raises concerns about opportunism and worsens employees' perceptions of fairness and trust in the organization [51]. Therefore, they are less likely to engage in philanthropic behaviors that help improve organizational performance and development, such as socially responsible behaviors.

Based on this evidence, we hypothesize:

Hypothesis 1 (H1). *CSR intrinsic attribution is positively related to (a) green behaviors and (b) societal behaviors.*

Hypothesis 2 (H2). *CSR extrinsic attribution is negatively related to (a) green behaviors and (b) societal behaviors.*

2.2. The Mediating Effect of Meaningfulness of Work

All work has its own meaning. However, more than just selling useless goods, restoring nature, teaching kids, or collecting garbage, work represents a core aspect of human

life, optimally providing a means of sustainability, social connections and contribution, self-determination, and a source of meaning [11]. When an organization's employees think that their work is "meaningful", they do not view their work as a means of earning money or a career; rather, they view their work positively, with an attitude of finding meaning and purpose in life through their work [17,52]. Meaningfulness of Work has been recognized as a psychological process based on subjective interpretations of individuals' experiences and interactions at work [17,53].

One way that organizational members can achieve meaningfulness of work is by making a positive impact on the others' quality of life [52,54–56]. When their work contributes to society, they feel and think that their work is meaningful. This is because it makes them perceive that they are living in harmony with others in society [19,54]. People experience meaning when they know that they are working toward a clear purpose within their organization and that their efforts have contributed to a larger social good [57] (p. 352). Thus, in general, if a company is active in CSR, employees experience greater work meaning by feeling proud to be part of a worthwhile organization that enhances the well-being of others and by perceiving themselves as actively contributing to CSR [36]. Meaningful experience is associated with one's identity [52] and positive outcomes, such as organizational citizenship behavior, commitment, satisfaction, and life meaning [20,36,58,59].

Sensemaking theory may explain why CSR attribution is related to Meaningfulness of Work. Sensemaking is "the process through which individuals create perceptual maps of their environments [60] and attach meaning to ongoing experiences such as work [61]". Corporate social responsibility sensemaking goes beyond employees' perceptions and understanding of CSR and creates new experiences for them at work as corporate social responsibility expands its impact across different stakeholders [4,18,19,36,51,55,62–64]. CSR sensemaking, like CSR attribution theory, is based on individual perceptual processes and individual interpretations of events, but differs in that it focuses on how managers, rather than employees, deal with CSR and how decisions should be made [6]. However, CSR sensemaking assumes that individuals can become proactive and intentional agents who seek and find meaning in their work as a fundamental and unifying mechanism, leading to different ways of understanding CSR, ranging from authentic experiences to simple greenwashing, depending on the level of embeddedness with the organization's strategy [4,27]. That is, employees can make sense of their organization's CSR in different ways, and this sensemaking affects employee-level results [64].

Meaning is neither a static nor a fixed disposition of a job or organization; it is subjective and a subset of sensemaking [27,52]. Meaningfulness of work refers to the experiences employees have in their jobs and organizations, and meaning at work is a fundamental concept that determines how they interpret those experiences [19,65–67]. In other words, meaningfulness of work is related to the concept of perceptually interpreting and evaluating CSR, such as CSR attribution. CSR attribution is a perceptual assessment of whether the meaning of one's experience is positive or negative. If a company attributes its CSR initiatives to being real and genuine, its employees experience meaning in their work by believing that their organization contributes to the greater good [16], and socially responsible companies make employees feel that their work serves a purpose [17]. Also, employees feel that their organizations' CSR activities address genuine social needs [32] and treat third parties, such as external stakeholders, as fairly as their organizations treat them [20]. When employees feel rewarded and meaningful in what they do, they perceive their workplace activities as useful, valuable, and important [56,57]. When CSR is embedded in a firm's core competencies or strategy, the disconnection between the meaning derived from membership in the organization and the meaning derived from the work they do is minimized, and it leads to a positive effect on employees [27]. In other words, employees will understand

that their actions make a positive contribution to society and engage in prosocial behaviors that directly reflect that meaning. Thus, if CSR is attributed as a pure motive, they will take it to mean that what they do truly contributes to society and engage in discretionary behaviors, including socially responsible behaviors.

Conversely, if employees perceive the contribution process to society through CSR activities as trivial and temporary, they may feel skeptical that their work in an organization has positive meaning. If an organization attributes its CSR activities to other intentions, such inferences are more likely to be triggered in a context characterized by confusion and suspicion regarding the authenticity of a company's claims to engage in socially responsible activities [33,51]. This mismatch between CSR information and attributions can cause employees to concentrate on negative information about the organization's CSR activities and feel skeptical about what they are doing. The result of this skepticism is that employees do not feel the need to perform behaviors that are not required by their jobs for an organization that is not authentic [68]. If an organization projects an image that is socially responsible but does not connect social responsibility to an individual's job, employees will find a lack of congruence and authenticity and feel less connected to the organization [5,27]. As a result, they will not find the meaning in their work that they need to act in an environmentally and socially beneficial way.

Based on CSR sensemaking theory, we hypothesize:

Hypothesis 3 (H3). *MOW mediates CSR intrinsic attribution and (a) green behaviors and (b) societal behaviors.*

Hypothesis 4 (H4). *MOW mediates CSR extrinsic attribution and (a) green behaviors and (b) societal behaviors.*

In summary, we expect that employees' CSR intrinsic attributions will enhance socially responsible behaviors, whereas CSR extrinsic attributions will have a negative impact on enhancing socially responsible behaviors. In this process, we expect meaningfulness of work to act as a mediating mechanism. We depict the research model in Figure 1.

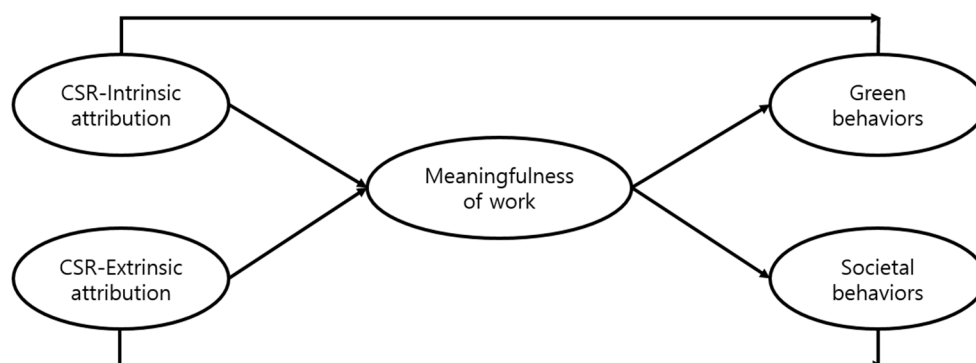


Figure 1. Framework of research model.

3. Method

3.1. Data Collection Procedure

Given that implementing CSR or ESG initiatives (e.g., environmental protection policies such as operating a circular economy, zero waste policy, the development of environmentally friendly products, social contribution policies such as social service, ethical management, etc.) is a mandate for most for-profit South Korean companies regardless of industry type, we surveyed South Korean employees working for for-profit companies

that have implemented CSR or ESG initiatives via an online survey developed by an online survey platform company located in South Korea.

To address common method bias, we ensured that respondents' participation was voluntary, assured anonymity, and administered the survey twice, one week apart, to allow respondents to recall their initial responses to the measures [69]. The first survey (T1) measured individual- and organizational-level control variables and independent variables (CSR intrinsic attribution and CSR extrinsic attribution). One week later, the second (T2) measured the mediator (meaningfulness of work) and dependent variables (green behavior, societal behavior) among respondents who answered the questionnaire in T1.

We received 300 responses, of which 33 were removed for silent and unreliable responses, leaving 267 valid responses (89% response rate) for analysis. The final sample comprises 131 (49.1%) men and 136 (50.9%) women. Also, 92 respondents (35.2%) were in their 40s, 197 respondents (73.8%) had a four-year college degree, and 154 respondents (57.7%) had more than 10 years of experience.

3.2. Measures

We adopted Brislin's back-translation procedure [70] to translate the survey items (except meaningfulness of work) into Korean and then back-translated them into English. All items except the control variables were measured on a 7-point Likert scale (1 = strongly disagree, 7 = strongly agree). We used Cronbach's alpha coefficient to calculate each variable's internal consistency.

3.2.1. CSR Attribution

We categorized CSR attribution into two types (intrinsic attribution, extrinsic attribution). To measure CSR intrinsic and extrinsic attribution, we used the scale developed by Vlachos et al. [31]. The scales consist of three items each, resulting in six items. For example, "My Company is genuinely concerned about being socially responsible. (CSR intrinsic attribution)", "My Company engages in socially responsible initiatives in order to get more customers. (CSR extrinsic attribution)". The Cronbach's alpha values for reliability were 0.825 (CSR intrinsic attribution; CSRin) and 0.826 (CSR extrinsic attribution; CSRex), respectively.

3.2.2. Socially Responsible Behaviors (SRBs)

We classified socially responsible behaviors into (a) societal behavior and (b) green behavior, referring to De Roeck and Farooq [8]. To measure societal behavior, we used the four items of Farh et al. [71], who developed a scale to assess employees' community and civil society involvement. For example, "I give adequate contributions to charities and donations.". Green behavior was measured by the three dimensions of Boiral and Paille [72]: (1) eco-initiatives, (2) eco-civic engagement, and (3) eco-helping. The eco-initiatives subscale consists of 3 items, the eco-civic engagement subscale consists of 4 items, and the eco-helping subscale consists of 3 items. For example, "In my work, I weigh the consequences of my actions before doing something that could affect the environment. (Eco-initiatives)", "I actively participate in environmental events organized in and/or by my company. (Eco-civic engagement)", "I spontaneously give my time to help my colleagues take the environment into account in everything they do at work. (Eco-Helping)". We removed societal behavior's item 1 ("I usually donate blood for those who needed it"), because it had a factor loading of less than 0.5. The Cronbach's alpha values for reliability were 0.797 (societal behavior, 3 items) and 0.767 (green behavior), respectively.

3.2.3. Meaningfulness of Work (MOW)

To measure the extent to which employees experience meaning in their work, we used the Korean version of ‘Working as Meaning Inventory (K-WAMI)’ [73], originally developed by Steger et al. [57]. The scale consists of three subscales: (1) positive meaning (4 items), (2) meaning making through work (3 items), and (3) greater good motivation (3 items), totaling 10 items. For example, “I have found a meaningful career. (Positive meaning)”, “I view my work as contributing to my personal growth. (Meaning making through work)”, “I know my work makes a positive difference in the world. (Greater good motivations)”. We have removed Greater good motivations’ item 1 (“My work really makes no difference to the world.” (R)), which had a factor loading of less than 0.5. The 9-item scale’s Cronbach’s alpha value was 0.794.

3.2.4. Control Variables

We controlled for gender, age, tenure, and education. However, neither of the control variables had a significant effect on the two socially responsible behaviors in this study, so we were removed from the hypothesis test.

3.3. Data Analysis

SPSS 29.0 software was used for frequency, reliability, correlation, and hypothesis testing. In addition, AMOS 29.0 was used to verify the validity of the proposed research model. For validation, confirmatory factor analysis (CFA) was conducted, and the criterion scales were determined using the chi-square (χ^2), comparative fit index (CFI), Tucker–Lewis index (TLI), and root mean square error of approximation (RMSEA).

After validating the measurement model, we conducted a hypothesis test. The traditional methodology for testing mediation effects, Baron and Kenny [74], states that the relationship between the independent and dependent variables is not a necessary condition for establishing a mediating effect, and that mediation analysis is based on formal significance testing of indirect effects [75]. Another mediating effect methodology, the SOBEL test, is utilized when the sample size is very large and the sample distribution follows a normal distribution [75]. However, the variables used in this study do not meet the normality assumption, as the normality test is statistically significant ($p < 0.05$) and the normality assumption was rejected [76].

Therefore, without assuming normal distribution, we determined that Hayes [77]’s PROCESS program is appropriate to effectively test the relationship between CSR attribution and socially responsible behaviors and the mediating effect of meaningfulness of work. We calculated the bootstrapped 95% confidence intervals (CIs) using 5000 replications in Process Macro 4.

4. Results

4.1. Descriptive Statistics and Correlation Analysis

We analyzed the mean, standard deviation, and correlation of the variables used in this article. The results can be found in Table 1. The exception is that CSR extrinsic attribution (CSR_{ex}) is positively correlated with CSR intrinsic attribution (CSR_{in}) ($\beta = 0.668, p < 0.001$), meaningfulness of work (MOW) ($\beta = 0.365, p < 0.001$), societal behaviors (SBs) ($\beta = 0.81, p < 0.001$), and green behaviors (GBs) ($\beta = 0.415, p < 0.001$).

Table 1. Descriptive statistics and correlation matrix.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Gender (1)	-								
Age (2)	−0.269 ***	—							
Education (3)	−0.014	−0.164 *	—						
Tenure (4)	−0.172 **	.444 ***	0.096	—					
CSRin (5)	0.087	−0.141 *	0.103	−0.015	—				
CSReX (6)	0.088	−0.098	0.029	0.089	0.668 ***	—			
MOW (7)	−0.054	−0.018	0.171 **	0.131 *	0.414 ***	0.365 ***	—		
SBs (8)	−0.004	−0.060	0.120	0.051	0.337 ***	0.381 ***	0.617 ***	—	
GBs (9)	−0.011	−0.032	0.135 *	0.080	0.408 ***	0.415 ***	0.711 ***	0.776 ***	—
M	1.51	3.79	2.92	3.43	5.100	4.934	4.948	4.292	4.637
SD	0.501	0.977	0.686	0.745	0.958	1.058	1.006	1.301	1.060

* $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

4.2. Measurement Model Evaluation

Before hypothesis testing, this study conducted CFA on the existing five-factor model (CSR intrinsic attribution, CSR extrinsic attribution, meaningfulness of work, societal behavior, and green behavior). Compared to other models, the original five-factor model showed the best fit (χ^2 (314) = 538.683, $p < 0.001$, CFI = 0.949, TLI = 0.943, RMSEA = 0.052), thus proving the validity of the measurement model. The detailed results are summarized in Table 2. In addition, the standardized factor loadings of all items ranged from 0.622 to 0.913 and were statistically significant at the 0.001 level. The construct reliability (CR) and average variance extracted (AVE) of each variable were all above the thresholds required by previous studies [78] (CR: 0.7 or higher, AVE: 0.5 or higher), thus ensuring validity (CSR intrinsic attributions: CR = 0.753, AVE = 0.507, CSR extrinsic attributions: CR = 0.754, AVE = 0.508, Meaningfulness of Work: CR = 0.930, AVE = 0.598, Societal Behavior: CR = 0.824, AVE = 0.611, Green Behavior: CR = 0.926, AVE = 0.581).

This study cannot be free from common method bias because the data were collected from a single source; therefore, we need to do a common method bias test. First, Harman's one-factor test showed that the total variance of the five factors was about 67.72%, but the first principal component accounted for 22.25% of the total variance, so the common method bias is not a big problem according to the standards of previous studies [69]. Second, a comparison of the hypothesized measurement model (the five-factor model) and the one-factor model showed that the fit of the one-factor model (χ^2 (350) = 1426.233, $p < 0.001$, CFI = 0.763, TLI = 0.744, RMSEA = 0.108) was lower [79]. In conclusion, common method bias is not a significant problem.

Table 2. Confirmatory factor analysis.

Model	χ^2	df	$\Delta\chi^2$	CFI	TLI	RMSEA
Five Factors	538.683	314	-	0.949	0.943	0.052
Four Factors ¹	574.284	318	35.601 (4)	0.942	0.936	0.055
Three Factors ²	586.738	321	48.055 (7)	0.94	0.935	0.056
Two Factors ³	1019.431	323	480.748 (9)	0.843	0.83	0.09
One Factor ⁴	1426.233	350	887.55 (36)	0.763	0.744	0.108

¹ CSRin, CSReX, MOW, SB + GB, ² CSRin + CSReX, MOW, SB + GB, ³ CSRin + CSReX + MOW, SB + GB, ⁴ CSRin + CSReX + MOW + SB + GB.

4.3. Hypothesis Testing

We use Hayes [77]'s Process macro 4 to test the direct relationship (H1, H2) and the mediating effect hypothesis (indirect relationship) (H3, H4). The results are presented in Tables 3 and 4. The direct effect of CSR intrinsic attribution on societal behavior was not statistically significant ($\beta = 0.135$, $p = 0.621$), but the direct effect of green behavior

($\beta = 0.152$, $p < 0.05$) did not contain zero between the upper and lower bounds at the 95% confidence level. Contrary to expectations, CSR extrinsic attribution had a significant positive effect on both outcome variables: societal behavior ($\beta = 0.221$, $p < 0.01$) and green behavior ($\beta = 0.180$, $p < 0.01$). Therefore, H1 is partially supported and H2 is not.

Table 3. Direct and indirect effects test (societal behavior).

Independent Variable	Societal Behavior		
	Direct	Indirect	Total
CSRin	0.135 [−0.007, 0.276]	0.324 [0.216, 0.441]	0.458 [0.303, 0.613]
CSReX	0.221 [0.980, 0.344]	0.247 [0.159, 0.344]	0.468 [0.331, 0.606]

Table 4. Direct and indirect effects test (green behavior).

Independent Variable	Green Behavior		
	Direct	Indirect	Total
CSRin	0.152 [0.500, 0.254]	0.300 [0.201, 0.410]	0.452 [0.329, 0.574]
CSReX	0.180 [0.091, 0.270]	0.236 [0.153, 0.328]	0.416 [0.306, 0.527]

For the mediating effect of the meaningfulness of work (indirect effect) hypothesis, CSR intrinsic attribution is significantly related to societal behavior ($\beta = 0.324$) and green behavior ($\beta = 0.300$) at the 95% confidence level, with no zeros between the upper and lower bounds (societal behavior: [0.216, 0.441], green behavior: [0.201, 0.410]). In H4, where CSR extrinsic attribution is the independent variable, we find that societal behavior ($\beta = 0.247$, bootstrapping = 5000, confidence interval of bias-corrected 95% is [0.159, 0.344]) and green behavior ($\beta = 0.236$, bootstrapping = 5000, confidence interval of bias-corrected 95% is [0.153, 0.328]) do not contain zero between the upper and lower bounds at the 95% confidence level, but this is in the opposite direction of the hypotheses. Therefore, H3 is supported and H4 is not.

5. Discussion

As ESG continues to gain attention in the 2020s, this study highlights the importance of intrinsic and extrinsic CSR attributions on socially responsible behaviors (societal behaviors, green behaviors) and the mediating role of meaningfulness of work. The findings provide theoretical and practical insights for managing pro-social and pro-environmental behaviors' initiatives. There is a growing trend to examine the multidimensional dimensions of CSR as a related concept; however, these efforts are limited. We examine the impact of two CSR attributions on societal and green behaviors through the mediating effect of meaningfulness of work.

Using South Korean employee data ($n = 267$), The results showed that, first, CSR intrinsic attribution was positively related to green behavior, but not to employees' societal behavior, and CSR extrinsic attribution was positively related to green behavior and societal behavior, but not negatively. Second, meaningfulness of work mediated the relationship between CSR intrinsic attribution and socially responsible behaviors (societal behavior: fully mediated, green behavior: partially mediated) and CSR extrinsic attribution and socially responsible behaviors, but in the positive direction for CSR extrinsic attribution and socially responsible behaviors. This study provides theoretical and practical suggestions on how to enhance employees' internal CSR attributions, meaningfulness of work, and mitigate CSR external attributions. In summary, organizations should incorporate employees' perceptual assessments when designing CSR initiatives, recognizing the critical role of meaningfulness of work in promoting pro-social and pro-environmental behaviors.

5.1. Theoretical Implications

First, this study extends the micro-CSR and ESG literature and cue consistency theory, emphasizing the importance of cue consistency in understanding CSR attributions' impact on socially responsible behaviors at the social and environmental levels. Despite the growth in the micro-CSR literature, there has been less research identifying the factors that facilitate socially responsible behaviors and the mechanisms that link CSR attributions to socially responsible behaviors. There is also a need for research that emphasizes the need for consistency between a company's actual CSR initiatives and personal CSR perceptions. To address these limitations of previous studies based on social information processing theory, and those that focus on traditional organizational behavior (e.g., organizational citizenship behavior, in-role performance, employee performance, organizational commitment), this study adds cue consistency theory, which emphasizes the importance of the congruence between the contextual cues that firms provide with CSR initiatives and employee's individual interpretations of those cues, and the discretionary social and environmental behaviors that lead to non-financial outcomes that affect firm value and sustainability. We highlighted that employees evaluate CSR initiatives by understanding not only what motivates them, but also the value that companies deliver with CSR. We empirically demonstrated that CSR intrinsic attribution, which means the consistency between the cues provided by the organization's CSR and the employee's perception of the information in those cues (e.g., CSR initiatives implemented by organization are genuinely directed toward addressing social or environmental stakeholders [21]), had a positive impact only on green behavior among socially responsible behaviors. Socially responsible behaviors are pro-social and pro-environmental citizenship behaviors that do good, not harm, to society and the environment, as well as voluntary behaviors [7,34] that are directed at employees' CSR engagement, internal and external CSR performance, and external stakeholders. In this sense, socially responsible behaviors are broader than related concepts (e.g., OCB, organizational commitment, etc.) and represent a broader range of individual behaviors that benefit society and the environment. CSR initiatives can provide many opportunities to sensitize and engage employees in socially responsible behaviors [7,8]. Nevertheless, it has recently begun to receive attention, and the related studies are limited. This study demonstrates that if employees attribute their organization's motivations for implementing CSR initiatives to altruistic and genuine care about the environment—which means that the CSR initiative cues of authenticity and fairness provided by the company match—this attribution leads to green behavior. Although the direct relationship with societal behavior was not significant, the mechanisms linking the two variables raise the possibility that intrinsic CSR attributions lead to societal behavior.

Second, CSR extrinsic attribution—which means that the inconsistency between the cues provided by the organization's CSR and the employee's perception of the information in those cues (e.g., CSR initiatives implemented by organization are actually more self-serving)—had a significant effect on both behaviors, but in a positive direction, contrary to our hypothesis. These results differ from previous studies that have found CSR extrinsic attribution to lead to negative outcomes. This may be because respondents understood CSR from a financial perspective. A large body of research has already demonstrated that CSR is generally positively associated with the organizations' financial performance and corporate social performance (CSP), which are enough to make them parts of those organizations' monetization strategy. However, this does not mean that these activities should be justified, as CSR extrinsic attribution is fundamentally related to self-centered economic activities, such as profit-seeking and reputation-building. This is because the discrepancy between what is perceived as socially responsible and what is actually done leads to perceptions of greenwashing and unethical behavior [47] and cynicism [28]. Employees are more likely

to be skeptical about CSR initiatives if they believe that resources invested in CSR are misdirected toward gaining profit and reputation enhancement rather than being used to improve their own or society's well-being [21,32]. For stakeholder-beneficial behaviors like OCBs and socially responsible behaviors, perceptions of CSR from a community and environmental perspective are more favorable than perceptions from a financial perspective, such as intrinsic attribution of CSR [7,46]. As the focus shifts from financial CSR to non-financial ESG, organizations must look beyond organizational reputation and external stakeholders' profit and loss perspectives. Therefore, this study is significant in that it highlights the importance of employees attributing CSR initiatives to fairness and authenticity rather than external reputation and profit-seeking through the consistency of contextual and behavioral cues. Furthermore, by focusing on socially responsible behaviors as an outcome variable, which has received less attention, this study calls for broader research on CSR characteristics that promote positive social change.

Third, we contribute to meaningfulness of work literature and sensemaking theory by empirically examining the mediating role of meaningfulness of work in "corporate social responsibility attribution-socially responsible behaviors" as the underlying mechanism. While previous studies have focused on the relationship between CSR and individual employee behaviors (e.g., organizational identification, organizational pride, etc.), this article is significant in that it highlights that the meaningfulness of work is also an important attitudinal variable in the micro-CSR literature. Employees evaluate whether their work is meaningful based on the sensemaking process. While previous studies have focused on the sensemaking process from a firm and managerial perspective [6] or explained the relationship between CSR causal and outcome variables using attribution theory [6], this study builds on the work of Aguinis and Glavas [4] to extend the sensemaking literature by demonstrating that CSR sensemaking can be a fundamental and integrative mechanism through which individuals can become proactive and intentional agents who seek and find meaning through their work. Meaningful work is essential to an organization's corporate ethics [13], and employees are interested not only in CSR practices but also in organizational motivations for CSR engagement [19]. Such motivational attributions can lead to positive feelings about their work and, by extension, to discretionary social and environmental behaviors. The empirical findings are mixed. First, CSR intrinsic attributions did not have a significant direct effect on social behavior, but the mediation effect through meaningfulness of work was significant. Second, the link between CSR intrinsic attribution and green behavior is empirically supported through the mediation effect of meaningfulness of work. Third, not as expected, the relationship between CSR extrinsic attribution and socially responsible behaviors was mediated through meaningfulness of work positively, not negatively. The reasons for this are similar to those for the positive relationship between CSR extrinsic attributions and socially responsible behaviors. Nevertheless, meaningfulness of work is a key variable that plays a role in leading CSR attributions to socially responsible behaviors because an employee can experience meaningfulness of work when he (or she) participates in CSR directly [18], or observes how his (or her) organization and counterparts care for others [17] and find out its real intention.

5.2. Managerial Implications

The managerial implications for organizations and management practitioners (e.g., those responsible for designing and implementing corporate ethical initiatives, HR managers, etc.) are as follows. First, it is essential for organizations and managers to incorporate employees' perceptual assessments when designing their CSR initiatives or evaluating whether they are on the right track for authenticity and fairness. Employees need to see cues that the organization's CSR initiatives are ensuring fair treatment and accountability

to stakeholders so that they feel that they perform an active role in benefiting society and the environment. In conclusion, organizations need to establish a CSR policy that provides genuine value to internal and external stakeholders and is consistent in its content and process so that employees can take cues from the fairness and authenticity associated with CSR initiatives.

Second, although this article shows that CSR extrinsic attribution does not always lead to negative outcomes (e.g., organizational cynicism, etc.), other employees may interpret CSR extrinsic attribution as a negative cue about the organization's CSR initiatives. Organizations should be mindful that extrinsic factors (e.g., the pursuit of profit and reputation, etc.) can be toxic in the long term and at the stakeholder level, even if they may motivate people to find meaningfulness in their work and, by extension, to promote pro-social and pro-environmental behaviors. Rather than an overemphasis on reputation and creating profit, organizations should practice CSR to improve relationships with various stakeholders (e.g., employees, customers, communities, future generations, etc.) and to communicate the importance of giving back to society and the environment. Also, organizations should add training to their human resource (HR) management policies to improve employee understanding of CSR and ESG initiatives and to develop business ethics experts.

Third, organizations and managers should recognize that meaningfulness of work is a critical attitude for employees who perform the work. And they need to accept their employees as active, intentional objects who do not just do the work they are given, but who want to know what that work means and act accordingly. In particular, coherently designed CSR can promote meaningful work. If people believe or understand that the CSR work they do is beneficial to society, they will exhibit corresponding voluntary behavior. CSR attribution is an important antecedent of MOW in that it is a perceptual evaluation of whether the work one is doing has a positive or negative meaning. Managers should focus on examining whether employees find their current work rewarding and meaningful, providing them with challenging and internally motivating work, and infusing social responsibility into their work. Organizations should improve their HR policies so that employees feel that their work adds value.

5.3. Limitations and Future Research

Despite these contributions, this study has some limitations. First, because we collected data from a single source and used a self-reporting method, it cannot be free from common method bias. However, we conducted two data collection rounds one week apart, ensured the anonymity of the respondents, and clearly explained the purpose of the study [69]. In addition, through methodologies such as Harman's one-factor test, we empirically demonstrated that collaboration does not significantly affect the results of this study. In the future, we suggest measuring socially responsible behaviors (SRBs) through other sources (e.g., supervisor evaluations, organizational reports) or conducting longitudinal or experimental studies with longer-term data collection.

Second, although the study mentioned ESG, it focused on CSR as a related concept. Although this study claimed that individual-level green behavior and societal behavior are proxy variables for behaviors related to categories E and S, respectively, it is unclear how much they are actually connected to ESG. ESG refers to how corporations and investors integrate environmental, social, and governance concerns into their business models [1] (p. 2). That is, ESG researchers should consider governance concerns to understand ESG. In particular, the items on societal behavior and green behavior used in this study were derived from scales used in countries other than Korea (e.g., China, Canada, Mexico, etc.), which may have been unfamiliar to some respondents. Therefore, future studies should develop

scales that reflect the characteristics of Korean companies and K-ESG guidelines to more accurately capture societal behavior, green behavior, and governance-related variables.

Third, future research should consider the contextual variables that moderate the relationship between CSR attributions and meaningfulness of work or the link between meaningfulness of work and socially responsible behaviors. For example, leadership (e.g., ethical leadership, transformational leadership), personal characteristics (e.g., ethical identity), and team-level variables (e.g., team climate) may serve as contextual conditions. Furthermore, CSR attributions have the potential to influence not only work meaningfulness but also other attitudes and behaviors. Future research should also consider parameters other than meaningfulness of work.

Fourth, we mainly focus on cue consistency theory to explain our hypotheses. However, other theories (e.g., agency theory, fairness theory, etc.), especially those that better explain the impact of CSR externalities, could also be alternatives. Future studies should examine the positive or negative effects of CSR extrinsic attribution across theories and contexts.

6. Conclusions

We aim to extend the micro-CSR literature, ESG literature, cue consistency theory, and sensemaking theory, given that ESG practices are increasingly required by companies worldwide. To achieve these goals, we verified the relationship between corporate social responsibility (intrinsic vs. extrinsic) attributions and socially responsible behaviors, and the mediating effect of meaningfulness of work. Contrary to predictions, CSR extrinsic attributions do not always invoke negative outcomes, as evidenced by the relationship between meaningfulness of work and socially responsible behaviors. However, to move toward non-financial ESG, organizations should not only utilize CSR as a strategy to pursue profits and secure reputation. From a theoretical perspective, this study enhances scholars' understanding of the internal mechanisms (meaningfulness of work) of the relationship between CSR attribution and socially responsible behaviors, and from a practical perspective, it suggests ways to improve CSR initiatives within companies and related internal HRM policies.

Author Contributions: Conceptualization, D.C.; methodology, D.C.; software, D.C.; validation D.C., I.L., S.K., H.L.; formal analysis, D.C.; investigation, D.C.; resources D.C.; data curation, D.C.; writing—original draft, D.C., H.L.; writing—review and editing, D.C., I.L., S.K., H.L.; visualization, D.C.; supervision, I.L.; project administration, I.L. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: The study was conducted according to the guidelines of the Declaration of Helsinki, and approved by the Institutional Review Board (or Ethics Committee) of Sogang University Institutional Review Board (Approval Code: SGUIRB-A-2412-68 and Approval Date: 1 October 2024).

Informed Consent Statement: Informed consent was obtained from the respondents of the survey.

Data Availability Statement: The datasets presented in this article are not readily available because the data are part of an ongoing study and due to technical/ time limitations.

Conflicts of Interest: The authors declare no conflicts of interest.

References

- Gillan, S.L.; Koch, A.; Starks, L.T. Firms and social responsibility: A review of ESG and CSR research in corporate finance. *J. Corp. Financ.* **2021**, *66*, 101889. [\[CrossRef\]](#)
- Rupp, D.E.; Ganapathi, J.; Aguilera, R.V.; Williams, C.A. Employee reactions to corporate social responsibility: An organizational justice framework. *J. Organ. Behav. Int. J. Indl. Occup. Organ. Psychol. Behav.* **2006**, *27*, 537–543. [\[CrossRef\]](#)
- Aguinis, H.; Glavas, A. What we know and don't know about corporate social responsibility: A review and research agenda. *J. Manag.* **2012**, *38*, 932–968. [\[CrossRef\]](#)
- Aguinis, H.; Glavas, A. On corporate social responsibility, sensemaking, and the search for meaningfulness through work. *J. Manag.* **2019**, *45*, 1057–1086. [\[CrossRef\]](#)
- Glavas, A.; Godwin, L.N. Is the perception of 'goodness' good enough? Exploring the relationship between perceived corporate social responsibility and employee organizational identification. *J. Bus. Ethics* **2013**, *114*, 15–27. [\[CrossRef\]](#)
- Gond, J.P.; El Akremi, A.; Swaen, V.; Babu, N. The psychological microfoundations of corporate social responsibility: A person-centric systematic review. *J. Organ. Behav.* **2017**, *38*, 225–246. [\[CrossRef\]](#)
- De Roeck, K.; Maon, F. Building the theoretical puzzle of employees' reactions to corporate social responsibility: An integrative conceptual framework and research agenda. *J. Bus. Ethics* **2018**, *149*, 609–625. [\[CrossRef\]](#)
- De Roeck, K.; Farooq, O. Corporate social responsibility and ethical leadership: Investigating their interactive effect on employees' socially responsible behaviors. *J. Bus. Ethics* **2018**, *151*, 923–939. [\[CrossRef\]](#)
- Raineri, N.; Paillé, P. Linking corporate policy and supervisory support with environmental citizenship behaviors: The role of employee environmental beliefs and commitment. *J. Bus. Ethics* **2016**, *137*, 129–148. [\[CrossRef\]](#)
- Vlachos, P.A.; Panagopoulos, N.G.; Rapp, A.A. Employee judgments of and behaviors toward corporate social responsibility: A multi-study investigation of direct, cascading, and moderating effects. *J. Organ. Behav.* **2014**, *35*, 990–1017. [\[CrossRef\]](#)
- Blustein, D.L.; Lysova, E.I.; Duffy, R.D. Understanding decent work and meaningful work. *Ann. Rev. Organ. Psych.* **2023**, *10*, 289–314. [\[CrossRef\]](#)
- Kahn, W.A. Psychological conditions of personal engagement and disengagement at work. *Acad. Manag. J.* **1990**, *33*, 692–724. [\[CrossRef\]](#)
- Rich, B.L.; Lepine, J.A.; Crawford, E.R. Job engagement: Antecedents and effects on job performance. *Acad. Manag. J.* **2010**, *53*, 617–635. [\[CrossRef\]](#)
- Chadi, A.; Jeworrek, S.; Mertins, V. When the meaning of work has disappeared: Experimental evidence on employees' performance and emotions. *Manag. Sci.* **2017**, *63*, 1696–1707. [\[CrossRef\]](#)
- Bowie, N.E. A Kantian theory of meaningful work. *J. Bus. Ethics* **1998**, *17*, 1083–1092. [\[CrossRef\]](#)
- Michaelson, C. Meaningful motivation for work motivation theory. *Acad. Manag. Rev.* **2005**, *30*, 235–238. [\[CrossRef\]](#)
- Aguilera, R.V.; Rupp, D.E.; Williams, C.A.; Ganapathi, J. Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Acad. Manag. Rev.* **2007**, *32*, 836–863. [\[CrossRef\]](#)
- Beadle, R.; Knight, K. Virtue and meaningful work. *Bus. Ethics Q.* **2012**, *22*, 433–450. [\[CrossRef\]](#)
- Rosso, B.D.; Dekas, K.H.; Wrzesniewski, A. On the meaning of work: A theoretical integration and review. *Res. Organ. Behav.* **2010**, *30*, 91–127. [\[CrossRef\]](#)
- Nazir, O.; Islam, J.U.; Rahman, Z. Effect of CSR participation on employee sense of purpose and experienced meaningfulness: A self-determination theory perspective. *J. Hosp. Tour. Manag.* **2021**, *46*, 123–133. [\[CrossRef\]](#)
- Donia, M.B.; Ronen, S.; Sirsly, C.A.T.; Bonaccio, S. CSR by any other name? The differential impact of substantive and symbolic CSR attributions on employee outcomes. *J. Bus. Ethics* **2019**, *157*, 503–523. [\[CrossRef\]](#)
- Vlachos, P.A.; Theotokis, A.; Panagopoulos, N.G. Sales force reactions to corporate social responsibility: Attributions, outcomes, and the mediating role of organizational trust. *Ind. Mark. Manag.* **2010**, *39*, 1207–1218. [\[CrossRef\]](#)
- Rupp, D.E.; Mallory, D.B. Corporate Social Responsibility: Psychological, Person-Centric, and Progressing. *Annu. Rev. Organ. Psychol. Organ. Behav.* **2015**, *2*, 211–236. [\[CrossRef\]](#)
- Gatignon-Turnau, A.L.; Mignonac, K. (Mis) Using employee volunteering for public relations: Implications for corporate volunteers' organizational commitment. *J. Bus. Res.* **2015**, *68*, 7–18. [\[CrossRef\]](#)
- Kelley, H.H. The process of causal attribution. *Am. Psychol.* **1973**, *28*, 107–128. [\[CrossRef\]](#)
- Martinko, M.J.; Douglas, S.C.; Harvey, P. Attribution theory in industrial and organizational psychology: A review. *Int. Rev. Ind. Organ. Psychol.* **2006**, *21*, 127–187.
- Aguinis, H.; Glavas, A. Embedded versus peripheral corporate social responsibility: Psychological foundations. *Ind. Organ. Psychol.* **2013**, *6*, 314–332. [\[CrossRef\]](#)
- Donia, M.B.; Tetrault Sirsly, C.A.; Ronen, S. Employee attributions of corporate social responsibility as substantive or symbolic: Validation of a measure. *Appl. Psychol.* **2017**, *66*, 103–142. [\[CrossRef\]](#)
- Vlachos, P.A.; Panagopoulos, N.G.; Bachrach, D.G.; Morgeson, F.P. The effects of managerial and employee attributions for corporate social responsibility initiatives. *J. Organ. Behav.* **2017**, *38*, 1111–1129. [\[CrossRef\]](#)

30. Ogunfowora, B.; Stackhouse, M.; Oh, W.Y. Media depictions of CEO ethics and stakeholder support of CSR initiatives: The mediating roles of CSR motive attributions and cynicism. *J. Bus. Ethics* **2018**, *150*, 525–540. [\[CrossRef\]](#)
31. Vlachos, P.A.; Panagopoulos, N.G.; Rapp, A.A. Feeling good by doing good: Employee CSR-induced attributions, job satisfaction, and the role of charismatic leadership. *J. Bus. Ethics* **2013**, *118*, 577–588. [\[CrossRef\]](#)
32. De Roeck, K.; El Akremi, A.; Swaen, V. Consistency matters! How and when does corporate social responsibility affect employees' organizational identification? *J. Manag. Stud.* **2016**, *53*, 1141–1168. [\[CrossRef\]](#)
33. Lange, D.; Washburn, N.T. Understanding attributions of corporate social irresponsibility. *Acad. Manag. Rev.* **2012**, *37*, 300–326. [\[CrossRef\]](#)
34. Crilly, D.; Schneider, S.C.; Zollo, M. Psychological antecedents to socially responsible behavior. *Eur. Manag. Rev.* **2008**, *5*, 175–190. [\[CrossRef\]](#)
35. Daily, B.F.; Bishop, J.W.; Govindarajulu, N. A conceptual model for organizational citizenship behavior directed toward the environment. *Bus. Soc.* **2009**, *48*, 243–256. [\[CrossRef\]](#)
36. Glavas, A.; Kelley, K. The effects of perceived corporate social responsibility on employee attitudes. *Bus. Ethics Q.* **2014**, *24*, 165–202. [\[CrossRef\]](#)
37. Mathieu, J.E.; Zajac, D.M. A Review and Meta-Analysis of the Antecedents, Correlates, and Consequences of Organizational Commitment. *Psychol. Bull.* **1990**, *108*, 171–194. [\[CrossRef\]](#)
38. Meyer, J.P.; Allen, N.J. *Commitment in the Workplace: Theory, Research, and Application (Advanced Topics in Organizational Behavior)*; Sage Publications: Thousand Oaks, CA, USA, 1997.
39. Jones, D.A.; Willness, C.R.; Madey, S. Why are job seekers attracted by corporate social performance? Experimental and field tests of three signal-based mechanisms. *Acad. Manag. J.* **2014**, *57*, 383–404. [\[CrossRef\]](#)
40. Rodrigo, P.; Duran, I.J.; Arenas, D. Does it really pay to be good, everywhere? A first step to understand the corporate social and financial performance link in Latin American controversial industries. *Bus. Ethics A Eur. Rev.* **2016**, *25*, 286–309. [\[CrossRef\]](#)
41. Salancik, G.R.; Pfeffer, J. A social information processing approach to job attitudes and task design. *Adm. Sci. Q.* **1978**, *23*, 224–253. [\[CrossRef\]](#)
42. Zalesny, M.D.; Ford, J.K. Extending the social information processing perspective: New links to attitudes, behaviors, and perceptions. *Organ. Behav. Hum. Decis. Process.* **1990**, *47*, 205–246. [\[CrossRef\]](#)
43. Miyazaki, A.D.; Grewal, D.; Goodstein, R.C. The effect of multiple extrinsic cues on quality perceptions: A matter of consistency. *J. Consum. Res.* **2005**, *32*, 146–153. [\[CrossRef\]](#)
44. Slovic, P. Cue-consistency and cue-utilization in judgment. *Am. J. Psychol.* **1966**, *79*, 427–434. [\[CrossRef\]](#)
45. Anderson, N.H. *Foundations of Information Integration Theory*; Academic Press: New York, NY, USA, 1981; pp. 708–7011.
46. Anderson, N.H. *A functional Theory of Cognition*; Erlbaum: Mahwah, NJ, USA, 1996.
47. Wagner, T.; Lutz, R.J.; Weitz, B.A. Corporate hypocrisy: Overcoming the threat of inconsistent corporate social responsibility perceptions. *J. Mark.* **2009**, *73*, 77–91. [\[CrossRef\]](#)
48. Rupp, D.E.; Shao, R.; Thornton, M.A.; Skarlicki, D.P. Applicants' and employees' reactions to corporate social responsibility: The moderating effects of first-party justice perceptions and moral identity. *Pers. Psychol.* **2013**, *66*, 895–933. [\[CrossRef\]](#)
49. Laufer, W.S. Social accountability and corporate greenwashing. *J. Bus. Ethics* **2003**, *43*, 253–261. [\[CrossRef\]](#)
50. Vardi, Y. The effects of organizational and ethical climates on misconduct at work. *J. Bus. Ethics* **2001**, *29*, 325–337. [\[CrossRef\]](#)
51. Chaudhary, R. Authentic leadership and meaningfulness at work: Role of employees' CSR perceptions and evaluations. *Manag. Decis.* **2021**, *59*, 2024–2039. [\[CrossRef\]](#)
52. Pratt, M.G.; Ashforth, B.E. Fostering meaningfulness in working and at work. Positive organizational scholarship. In *Foundations of a New Discipline*; Berrett Koehler: San Francisco, CA, USA, 2003; pp. 309–327.
53. Wrzesniewski, A. Finding Positive Meaning in Work. Positive Organizational Scholarship. In *Foundations of a New Discipline*; Berrett Koehler: San Francisco, CA, USA, 2003; pp. 296–308.
54. Bauman, C.W.; Skitka, L.J. Corporate social responsibility as a source of employee satisfaction. *Research in organizational Behavior. Res. Organ. Behav.* **2012**, *32*, 63–86.
55. Grant, A.M. Relational job design and the motivation to make a prosocial difference. *Acad. Manag. Rev.* **2007**, *32*, 393–417. [\[CrossRef\]](#)
56. Hackman, J.R.; Oldham, G.R. Motivation through the design of work: Test of a theory. *Organ. Behav. Hum. Perf.* **1976**, *16*, 250–279. [\[CrossRef\]](#)
57. Steger, M.F.; Dik, B.J.; Duffy, R.D. Measuring meaningful work: The work and meaning inventory (WAMI). *J. Career Assess.* **2012**, *20*, 322–337. [\[CrossRef\]](#)
58. Allan, B.A.; Batz-Barbarich, C.; Sterling, H.M.; Tay, L. Outcomes of meaningful work: A meta-analysis. *J. Manag. Stud.* **2019**, *56*, 500–528. [\[CrossRef\]](#)
59. Singh, N.; Tyagi, H.; Bamel, U. Impact of transactional, relational and balanced contract on affective commitment: Meaningful work as mediator. *Int. J. Prod. Perf. Manag.* **2021**, *70*, 131–149. [\[CrossRef\]](#)

60. Ring, P.S.; Rands, G.P. Sensemaking, Understanding, and Committing: Emergent Interpersonal Transaction Processes in the Evolution of 3M's Microgravity Research Program. In *Research on the Management of Innovation*; Van den Ven, A.H., Angle, H.L., Poole, M.S., Eds.; Oxford University Press: Oxford, UK, 1989; Volume 1, pp. 337–366.
61. Weick, K.E. *Sensemaking in Organizations*; Sage: Thousand Oaks, CA, USA, 1995.
62. Baumeister, R.F.; Vohs, K.D. The pursuit of meaningfulness in life. In *The Handbook of Positive Psychology*; Snyder, C.R., Lopez, S.J., Eds.; Oxford University Press: Oxford, UK, 2002; pp. 608–618.
63. Gecas, V. The self-concept as a basis for a theory of motivation. In *The Self-Society Dynamic: Cognition, Emotion, and Action*; Howard, J.A., Callero, P.L., Eds.; Cambridge University Press: Cambridge, UK, 1991; pp. 171–188.
64. Seivwright, A.N.; Unsworth, K.L. Making Sense of Corporate Social Responsibility and Work. *Front. Psychol.* **2016**, *7*, 443. [[CrossRef](#)] [[PubMed](#)]
65. Wrzesniewski, A.; Dutton, J.E. Crafting a Job: Revisioning Employees as Active Crafters of their Work. *Acad. Manag. Rev.* **2001**, *26*, 179–201. [[CrossRef](#)]
66. Brief, A.P.; Nord, W.R. *Work and Meaning: Definitions and Interpretations*; Lexington Books: Lanham, MD, USA, 1990.
67. Kim, B.J.; Nurunnabi, M.; Kim, T.H.; Jung, S.Y. The influence of corporate social responsibility on organizational commitment: The sequential mediating effect of meaningfulness of work and perceived organizational support. *Sustainability* **2018**, *10*, 2208. [[CrossRef](#)]
68. Wilkerson, J.M.; Evans, W.R.; Davis, W.D. A test of coworkers' influence on organizational cynicism, badmouthing, and organizational citizenship behavior. *J. Appl. Soc. Psychol.* **2008**, *38*, 2273–2292. [[CrossRef](#)]
69. Podsakoff, P.M.; MacKenzie, S.B.; Lee, J.Y.; Podsakoff, N.P. Common method biases in behavioral research: A critical review of the literature and recommended remedies. *J. Appl. Psychol.* **2003**, *88*, 879–903. [[CrossRef](#)]
70. Brislin, R.W. Back-translation for cross-cultural research. *J. Cross. Cult. Psychol.* **1970**, *1*, 185–216. [[CrossRef](#)]
71. Farh, J.L.; Zhong, C.B.; Organ, D.W. Organizational citizenship behavior in the People's Republic of China. *Organ. Sci.* **2004**, *15*, 241–253. [[CrossRef](#)]
72. Boiral, O.; Paillé, P. Organizational citizenship behaviour for the environment: Measurement and validation. *J. Bus. Ethics* **2012**, *109*, 431–445. [[CrossRef](#)]
73. Choi, H.G.; Lee, J.M. Validation of Korean Version of Working as Meaning Inventory. *Korean J. Soc. Pers. Psychol.* **2017**, *31*, 1–25.
74. Baron, R.M.; Kenny, D.A. The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *J. Pers. Soc. Psychol.* **1986**, *51*, 1173–1182. [[CrossRef](#)] [[PubMed](#)]
75. Preacher, K.J.; Hayes, A.F. Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behav. Res. Methods* **2008**, *40*, 879–891. [[CrossRef](#)]
76. Mishra, P.; Pandey, C.M.; Singh, U.; Gupta, A.; Sahu, C.; Keshri, A. Descriptive statistics and normality tests for statistical data. *Ann. Card. Anaesth.* **2019**, *22*, 67–72. [[PubMed](#)]
77. Hayes, A.F. *Introduction to Mediation, Moderation, and Conditional Process Analysis: A Regression-Based Approach. (Methodology in the Social Sciences)*, 3rd ed.; The Guilford Press: New York, NY, USA, 2022.
78. Fornell, C.; Larcker, D.F. Evaluating structural equation models with unobservable variables and measurement error. *J. Mark. Res.* **1981**, *18*, 39–50. [[CrossRef](#)]
79. Podsakoff, P.M.; MacKenzie, S.B.; Podsakoff, N.P. Sources of method bias in social science research and recommendations on how to control it. *Ann. Rev. Psychol.* **2012**, *63*, 539–569. [[CrossRef](#)]

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.