

MEASURING CORPORATE SOCIAL RESPONSIBILITY
THROUGH ORGANIZATIONAL VALUES:
A SCALE VALIDATION STUDY

by

ADRIA DENISE TOLIVER

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Abstract

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Adria Toliver, PhD

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Supervising Professor: Shannon Scielzo

There is increasing interest in corporate social responsibility among researchers and practitioners. The corporate social responsibility construct has been around for several decades, but recent public corporate scandals have brought corporate social responsibility back to the forefront of many discussions. The most prominent conceptualization of corporate social responsibility suggests that an organization has economic, legal, ethical, and philanthropic responsibilities to fulfill (Carroll, 1979). The problem with current models of corporate social responsibility is that they are skewed towards the financial responsibility of an organization. Although this is *one* important aspect of an organization's responsibilities, it is not the *only* or necessarily the *most* important responsibility. In addition to the financial aspect, corporate social responsibility deals with how organizations treat internal and external stakeholders, and the activities they choose to support and engage in throughout the year. These activities can range from treating employees with respect and dignity to implementing environmentally-friendly business practices. To better understand the full range of corporate social responsibility activities, and which ones are most common across organizations, I conducted a random sample survey of organizations. The results of the random sample

survey indicated that there is a strong presence of organizational values in the language organizations use to discuss their values, mission, and corporate social responsibility practices. As a result, a corporate social responsibility measure that does not account for organizational values is not aligned with current organizational practices and is not practical to use in the field. To address this gap, the purpose of the current research was to develop and validate a model of corporate social responsibility that leveraged organizational values research as the framework. Numerous steps were undertaken to meet this goal, including: 1) reviewing the corporate social responsibility literature; 2) reviewing the prominent model of corporate social responsibility; 3) examining existing corporate social responsibility measures, highlighting the shortcomings; 4) presenting a more useful framework of corporate social responsibility by leveraging the organizational values literature; 5) developing representative items; 6) carefully evaluating the behavior of the items, making modifications, and cross-validating the items; 7) examining the reliability, content, construct and criterion-related validity of corporate social responsibility, and 8) conducting numerous additional analyses further evaluating the efficacy of the scale, including Item-Response Theory analyses, differential item function analyses, moderator analyses, and hierarchical-linear modeling analyses. The current extensive efforts developed a scale that offers some promise in predicting important organizational outcomes above and beyond other existing measures; however, more validation is needed before this scale can be used in any decision-making capacity.

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Chapter 1

Introduction

Corporate social responsibility (CSR) discussions emerged in the literature several decades ago, and recent corporate news headlines have brought the term back to the forefront of our minds. It will be explored in greater detail later, but a fascinating theoretical debate exists within the CSR literature as to whether CSR should be voluntary or whether it is morally mandated. Some researchers (Manne & Wallich, 1972; Davis, 1960; Eels & Walton, 1961) suggest that an organization's CSR actions must be solely and purely voluntary and any regard for financial gain or how it will be viewed by the public disqualifies an action as CSR. A small subset of researchers (Hay, Gray, & Gates, 1976) assert that not only must actions be voluntary, but that organizations must make conscious decisions about which specific area(s) of social responsibility they will support and invest their resources. The latter position may be pushing the envelope too far, and may actually be counterproductive to CSR goals. Furthermore, this discussion takes us off course. Formally, I define corporate social responsibility as the outward expression of an organization's values. Specifically, CSR represents the actions an organization takes to demonstrate its focus on something other than financial performance. Due to their impact and influence, organizations have a responsibility to engage in activities and business practices that contribute to the general well-being of the communities in which they operate and society as a whole. These actions include treating customers and employees fairly and allowing them creative freedom in their work, conducting business with integrity, looking for ways to decrease their environmental impact, and supporting the educational needs and efforts of others. Now having a definition to build on, I will discuss the CSR and organizational values research, identify gaps in the literature, and

propose a deeper exploration of the CSR construct, including validation of a CSR measurement scale.

There is both academic and general societal interest in CSR topics such as environmentalism, sustainability, and employee relations (Morgeson et al., 2011). An increase in CSR research, new management policies and practices, and a consumer outcry have pushed CSR back into organizational discussions (Sabadoz, 2011). Some researchers even suggest that adhering to sound CSR practices will solve business dilemmas (Cragg 2000; Epstein 1987, 2000) and quiet social concerns (Carroll 1979; Tencati et al. 2004; Van Marrewijk & Werre 2003) because of the emphasis placed on treating people with respect, acting with integrity, and preserving the environment for future generations. For example, if a company has a CSR policy that explicitly rewards employees for treating one another with respect and outlines consequences for co-worker mistreatment, it is reasonable to assume that incidents of workplace aggression will decrease. A second example of the impact of CSR is a company such as Amazon that is committed to changing the way they ship packages in order to reduce their carbon footprint on the Earth. Amazon made a business decision to decrease the amount of packaging it uses, especially for books, thereby reducing the amount of paper and plastic products it puts into the environment. Even if Amazon's customers do not recycle their packaging products, Amazon has taken a step to be more environmentally conscious and has engaged in an act of corporate social responsibility. Although corporate social responsibility has numerous positive outcomes, not all views are positive. Next, criticisms of CSR are discussed below.

Criticisms of Corporate Social Responsibility

Corporate social responsibility impacts our day-to-day lives and many organizations regularly engage in acts of CSR. However, the critique of CSR is that it has

not been adequately defined and that CSR policies inherently create tension between two competing organizational values: profitability, and pro-social demands (Sabadoz, 2011). My rebuttal is that although there are several one-off definitions of CSR, Schwartz and Carroll's (2003) refinement (which will be discussed in great detail below) of Carroll's (1979, 1991) original definition of CSR more than adequately breaks CSR down into its main components and the authors discuss each component in great detail. As for the competing priorities, engaging in CSR activities can actually boost profits for an organization (Orlitzky, Schmit, & Rynes, 2003) because some consumers are more likely to buy products or services from organizations they feel are socially responsible. Therefore, profitability and corporate social responsibility are not inherently competing values. Although an organization should not engage in CSR activities solely to boost profits, having and living up to a CSR policy can have financial benefits for an organization.

A second area of discussion is that CSR is criticized as being an umbrella term for all organizational pro-social behavior (Loir 2001; Scherer & Palazzo, 2007). The counter argument is that by its very nature CSR has to be a "lived discourse," (Sabadoz, 2011, p. 80) and any definition or model of CSR must be comprehensive enough to include the infinite ways that an organization can express CSR, and accommodate the environment in which an organization operates. For instance, it would not be acceptable to consider the support of education programs as CSR for one organization, but not consider the funding of wildlife reserve programs as CSR for another organization. Or, if the current pressing concern is education in one region of the country, and religious discrimination in another region of the country, models and measures of CSR must be able to accommodate the wide range of potential CSR activities an organization choose to engage. Although it may not be responsible to categorize every pro-social deed as

CSR, it is also not responsible to include one action as CSR and exclude the others without some form of justification. Admittedly, CSR can include a wide range of policies, programs, or activities, but due to its “social” nature, a useful model of CSR must be comprehensive. The key is not to confuse comprehensiveness with the kitchen sink approach.

A third criticism, briefly mentioned earlier, arises within the theoretical debate as to whether organizations are morally obligated to engage in CSR activities. On one hand, in order to maintain the integrity of CSR, it must be voluntary. Linking back to the first criticism, having an agreed upon definition of CSR is irrelevant until we decide if CSR is to be a moral issue, or simply a social one (Dubbink & van Liedekerke, 2009). If CSR is to be voluntary and organizations have the freedom to choose to have CSR policies, then we (both researchers, and the community as a whole) cannot hold one organization in high esteem for having a CSR policy and condemn another organization for lacking one. If we morally mandate that organizations have CSR policies, then the altruistic aspect is lost. On the other hand, the “responsibility” aspect of CSR mandates that organizations engage in some form of pro-social activity. Most often, the argument is that because of their financial resources and because of the many lives they impact, organizations have an obligation to implement and enforce CSR policies. For example, financial institutions that are trusted to handle the retirement accounts of their customers have an obligation to act with integrity, and make sound business decisions that ensure that the money is available when their customers are ready to retire. Additionally, a pharmaceutical company has an obligation to ensure that its clinical trials expose participants to the least amount of harm possible, and to inform participants of the potential risks of the experiment. Although the moral responsibility issue has not been resolved, the general consensus is that organizations are expected to adhere to common economic, legal, and

ethical practices. CSR is not without its critics, but the topic has received considerable attention from researchers and practitioners alike. The most prominent model of CSR is Carroll's (1979) three-dimensional model. Details and critiques of the model are presented below.

Carroll's (1979, 1991) Models of Corporate Social Responsibility

Archie Carroll's (1979, 1991) model is the most widely researched and implemented model of CSR and is considered to be the cornerstone of the field. Carroll's model is built on the basis that in addition to "focus[ing] on making profits, business should also [have a] concern for society, communities, environment, employees and ethics" (Goi & Yong, 2009, p. 46). Given that Carroll's model is the foundation for CSR research, and it has been researched by many scholars, Carroll's models will be discussed in great detail below. Schwartz and Carroll (2003) later presented a more comprehensive three-domain model to address criticisms of the original model. However, there are still flaws with the Carroll approach to studying and measuring CSR. The gaps identified in Carroll's models was used to springboard an empirical analysis of the factor structure of CSR and develop and validate a CSR scale that will be useful for organizations. First, the evolution of Carroll's model follows.

Carroll (1979) originally proposed a three dimensional model of CSR as an attempt to evaluate the following: 1) four distinct social responsibility categories (discretionary, ethical, legal, and economic); 2) six social issues (consumerism, the environment, discrimination, product safety, occupational safety, and shareholders); and 3) four philosophies of social responsiveness (reaction, defense, accommodation, and proaction). Taking a closer look at the model, the four social responsibility categories result from the notion that organizations not only have legal and economic responsibilities, but they also have social obligations that extend beyond stakeholder

appeasement and profit maximization (McGuire, 1963). Therefore, Carroll's model examines the discretionary, ethical, and legal responsibilities of an organization in addition to its economic responsibility. The model's comprehensiveness can be attributed to an attempt to address the following theoretical areas of concern: 1) what is included in corporate social responsibility, 2) what social issues must an organization address, and 3) what is the organization's philosophy or mode of social responsiveness? The answers to these three questions represent the model's three-dimensions. Figure 1-1 presents a graphic representation of Carroll's three-dimensional model, and Figure 1-2 is a depiction of Carroll's opinion of the relative magnitude of each of the four social responsibility components.

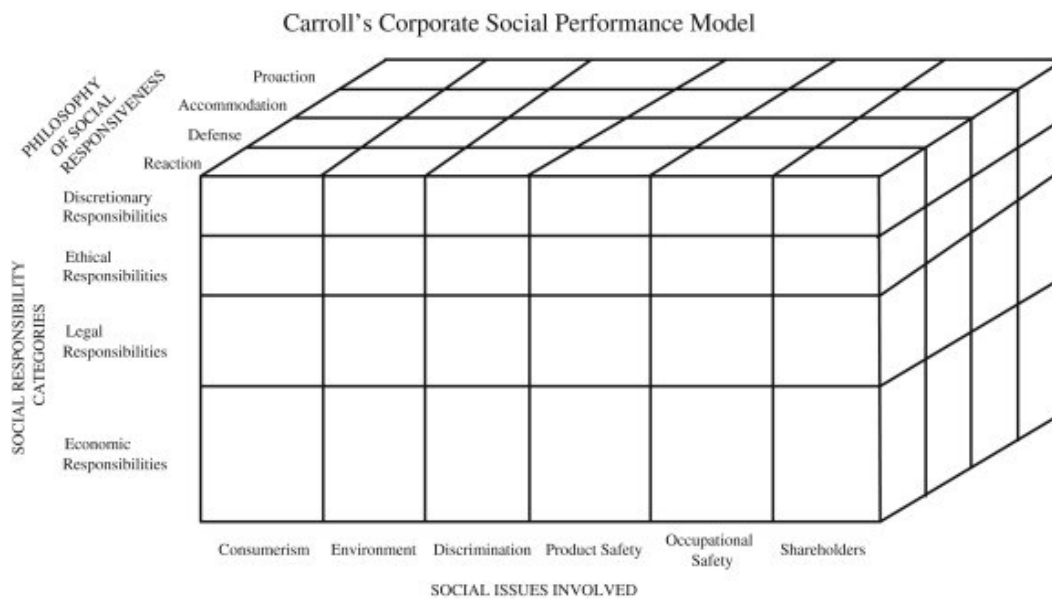


Figure 1-1 Carroll's Three-Dimensional Model of Corporate Social Responsibility

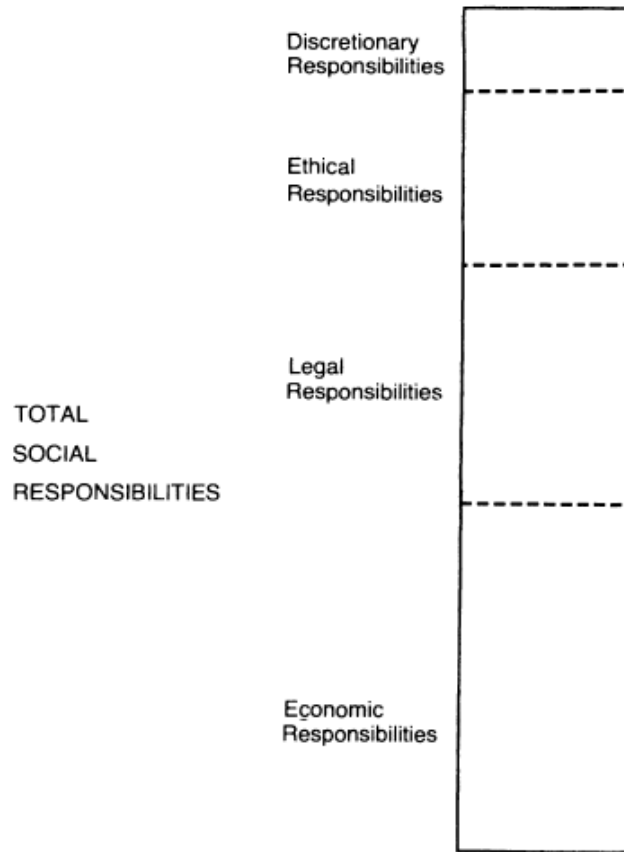


Figure 1-2 Carroll's Depiction of the Four Social Responsibility Components

Although they appear compartmentalized in Figure 1-2, the four social responsibilities are not mutually exclusive, nor should CSR actions be placed along a continuum. Rather, Figure 1-2 is meant to reflect the components as they are traditionally viewed, which is in terms of relative their importance to an organization. Hence, economic responsibility, as it is depicted in Figure 1.2, accounts for the largest share to reflect that one of the primary goals of most organizations is profit maximization. Figure 1.2 also reflects that the components work together to make up total social responsibility. As for mutual exclusivity, some CSR activities may belong to more than one category. For example, a car manufacturer has both an ethical and a legal responsibility to produce safe automobiles. Realizing that such overlap might be considered as ambiguity by future

researchers, Carroll later refined the original model and transformed the original three-dimensional representation of CSR into a four-level pyramid (See Figure 1.3). The intent was to remove some of the complexity from the three-dimensional model and make it easier to use in the field.

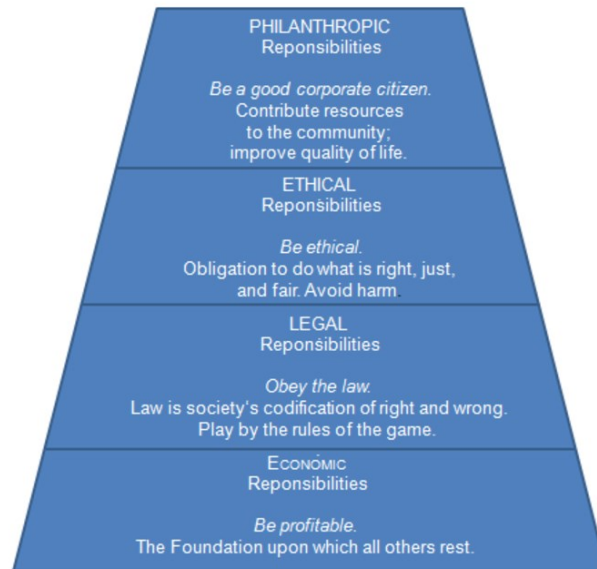


Figure 1-3 Carroll's (1991) Pyramid of Corporate Social Responsibility

Criticism of Carroll's (1979, 1991) Models of CSR

Every theoretical model is subject to criticism and Carroll's (1979, 1991) CSR models are no exception. The model is criticized as being too abstract to be applied (Sabadoz, 2011), too confusing to be understood (Jamali, 2008; Clarkson, 1995), and inherently mandating CSR as a moral obligation (Dubbink & van Liedekerke, 2009). On the contrary, each component of the model is clearly operationalized and the 1991 refinement of the model made it easier to understand and apply Carroll's dimensions to CSR policies and actions. The model's comprehensiveness cannot be confused for abstractness. Instead, it attempts to cover the range of responsibilities so as not to follow in the fashion of other models that are too restrictive. Regarding the criticism concerning

the moral obligation of CSR, it is the reality of our world that society has certain expectations of organizations. As a result, organizations are held “responsible” for their actions in a variety of domains, and those organizations that are “socially responsible” are sensitive to those expectations.

Graphically, Carroll’s (1991) use of a pyramid is misleading in that it suggests a hierarchy wherein the responsibility at the top of the pyramid, philanthropy, is the most important of the four responsibilities (Schwartz & Carroll, 2003). Instead, economic and legal responsibilities are fundamental to the success of the organization and philanthropic responsibilities build upon that. Still missing from the graphic is an attempt to convey the overlap between the four responsibilities. In response to these critiques, an updated version of Carroll’s CSR model is reviewed below.

Schwartz and Carroll’s (2003) Three-Domain Model of CSR

Schwartz and Carroll’s (2003) Three-Domain Model of CSR was developed as a response to critiques of Carroll’s (1979, 1991) previous models. The model was further refined to make it easier to understand and more useful for organizations. Specifically, the refined model addresses the debate as to whether social responsibilities can or should be morally mandated. As a result, Schwartz and Carroll’s model does not include the philanthropic component from Carroll’s previous models. Instead, their model focuses only on the economic, social, and legal responsibilities that an organization has to engage in CSR-related activities. A three-domain model gives organizations the freedom to decide whether or not to engage in CSR activities and, therefore, makes any CSR activity a voluntary act rather than a forced moral fulfillment. Just as Figures 1.2 and 1.3 are misleading in their representation of CSR, it is also misleading to mandate philanthropic acts as “responsibilities.” Schwartz and Carroll’s three-domain model attempts to account for this by categorizing philanthropic acts as either ethical or

economic, depending on the reason behind the action. To address the hierarchy issue Carroll's pyramid-based model presented, Schwartz and Carroll highlight the overlapping nature of the three CSR domains. To demonstrate the interrelatedness of the three responsibilities, Figure 1.4 presents the model via a Venn diagram. Although there may be a distinction between the three responsibilities in theoretical terms, the three-domain approach Schwartz and Carroll propose is more useful to managers in the field. The Venn diagram demonstrates that each responsibility shares some characteristics with the remaining two responsibilities.

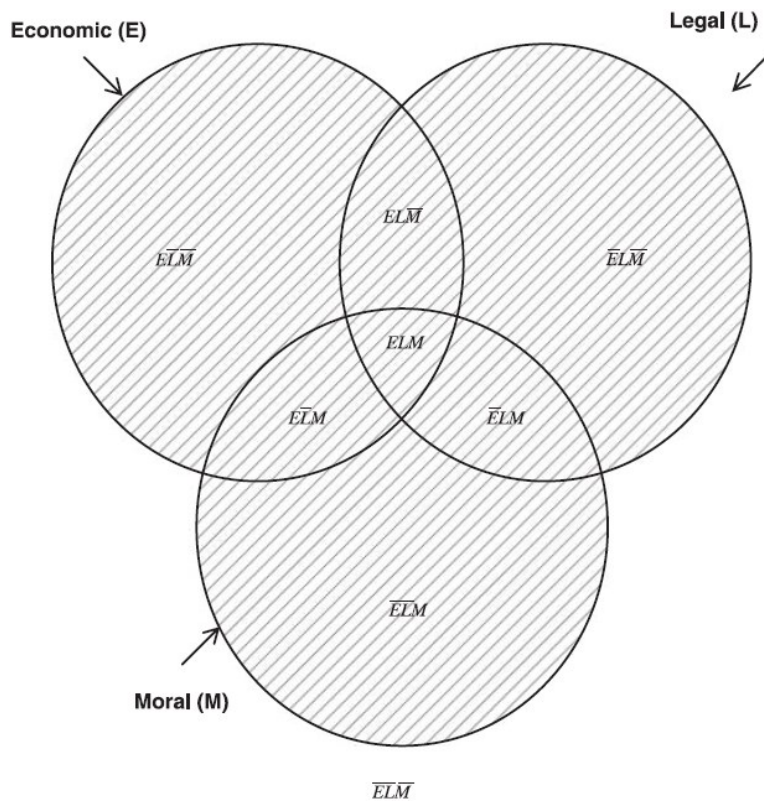


Figure 1-4 Schwartz and Carroll's (2003) Venn Diagram of Corporate Social Responsibility

Economic Responsibility

Further refining the CSR construct, Schwartz and Carroll (2003) provide more distinct descriptions for each of the three categories. First, organizations have an economic responsibility that deals with actions that impact, directly or indirectly, their financial performance. Organizations have two main economic responsibilities: 1) to increase profits and 2) to increase shareholder value (Schwartz & Carroll, 2003). The direct economic responsibilities of an organization, as the term suggests, are activities that have a direct impact on the organization's financial results, such as increasing sales. Indirect economic responsibilities are those that have a dotted line path to increasing financial results. For instance, sponsoring a community youth basketball team is likely to positively impact the company's public image and is also likely to draw more business and increase sales for the company. Most business activities meet some type of economic responsibility, but this is not the case for all activities. A business decision is not considered an economic CSR activity if it is the less profitable business decision and/or if the organization does not consider the economic or financial consequences of the activity when making the decision.

Legal Responsibility

Next, the legal responsibility of the model pertains to how an organization adheres to federal, state, and local laws and other legal expectations. To further clarify, an organization's legal responsibilities are partitioned into three main categories: 1) compliance, 2) avoidance of civil litigation, and 3) anticipation of the law. The model is further complicated and compliance is divided into three categories of its own: 1) passive, 2) restrictive, and 3) opportunistic. Passive, or accidental, compliance is described as a situation where organizational leaders are doing business according to their own terms, and, coincidentally, they are compliant with the law. For example, if a construction

company is using led-free paint because they can get a discounted rate on the paint, but the led-free paint is also mandated by the federal government because it is safer for the environment, then the construction company is passively complying with federal laws and regulations. Restrictive compliance occurs when an organization does something solely because they are mandated to do so by law, meaning that if certain laws were not in place, the organization would act in the opposite manner. Take, for instance, a local bar in a college town that only checks patron's driver's licenses to avoid being closed down for serving alcohol to minors, when they might otherwise not check patron's identification in order to increase sales by selling alcohol to anyone who enters their door. Last, opportunistic compliance, is further divided into two domains. First, there are organizations that seek out loopholes in laws that allow them to operate as they wish, but still allow them to be compliant with the law. Secondly, there are organizations that choose to headquarter their business in places where laws are less restrictive.

Moving back to the broader level, the second main category of legal responsibility is avoidance of civil litigation. For instance, in June of 2010, seven infant crib manufacturers voluntarily recalled products that posed safety hazards to small children (U.S. Consumer Product Safety Commission, 2010). These manufacturers could have chosen not to recall the products until they faced litigation. Instead, they were fulfilling a legal responsibility to recall the unsafe products. The last main category of legal responsibility, anticipation, deals with organizations that adjust their business practices or policies to be in compliance with laws they believe are forthcoming. For example, if the city of Atlanta bans its public transportation (MARTA) drivers from using cell phones while operating machinery, Dallas Area Rapid Transit (DART) officials would be acting with anticipation if they preemptively created a policy that banned bus and train drivers from using cell phones while operating machinery *before* the city of Dallas signed

the ban into law. In summary, an organization is not acting with legal responsibility if a) the organization is aware that they are not in compliance with the law, b) the organization is aware of civil negligence, or c) the organization is passively, rather than intentionally, complying with the law.

Ethical Responsibility

The final domain of Schwartz and Carroll's model, ethical responsibility, suggests that stakeholders as well as the general public have certain expectations for an organization, which include "responsiveness to both domestic and global ethical imperatives" (Schwartz & Carroll, 2003, p. 511). To better understand this domain, consider that an organization should adhere to three ethical standards: conventional, consequentialist, and deontological. The conventional ethical standards are the organizational, industry, professional, or societal norms that keep an organization functioning properly. For instance, most industrial/organizational (I/O) consulting firms adhere to the professional guidelines of the American Psychological Association (APA). The utilitarian, or consequentialist perspective, suggests that an action either contributes to the betterment of society, or, alternatively, is the action with the least amount of negative consequences (or has the least negative impact). Lastly, the deontological ethical standard holds organizations to consider the duty or obligation they have to society. Specifically considering the deontological ethical perspective, it is clear why Schwartz and Carroll subsumed philanthropic responsibilities under the ethical domain. If an organization considers societal norms (such as treating others with respect and fairness) and strives to act with the least amount of negative consequences, then naturally it should fulfill its philanthropic responsibilities. As with the previous two domains, there are guidelines for ethical responsibilities. Organizations are not acting with ethical responsibility when they a) lack consideration for the amoral nature of their

policies or practices, b) are aware that they are proactively engaging in activities that are amoral or unethical, and c) engage in activities that are only meant to benefit the organization, and do not have regard for their stakeholders. The guidelines for each domain are set to ensure that organizations are intentionally engaging in CSR and are not given credit for haphazardly acting in a pro-social manner.

Overall, Schwartz and Carroll (2003) thoroughly examine Carroll's (1979, 1991) original CSR models and provide clarity for each of three domains. In addition, their major contribution to the literature was refining the model and placing philanthropic responsibilities under the economic and ethical domains of the new model they presented. Taking this research a step further, my novel contribution to the literature will be an update of the overall model by introducing organizational values. Schwartz and Carroll propose that economic, legal, and ethical responsibilities are the most important facets of corporate social responsibility and a handful of scales have been developed to measure CSR, most of them borrowing from Carroll's model in one way or another. However, there is one key component of these scales that is missing, which is an analysis of organizations and the social responsibility activities in which they are engaging. Over the years, Carroll's model has been debated, refined, and tested, to a limited extent. However, previous researchers have failed to turn their criticisms into an updated model that is useful in the field and relates to organizational activities. Instead, the trend has been either to review and critique Carroll's model, or to utilize Carroll's model as a basis for a new scale. What is missing is an effort to expand upon the flaws of Carroll's model and develop a model that is more beneficial for and relevant to organizations today. The logic behind the model is sound, yet I seek to significantly contribute to the literature by developing and validating a CSR model that is relevant to today's business context. Through websites and commercials and social media

campaigns, organizations are proclaiming the values they view as important. These values are what drive CSR activities. After reviewing existing CSR scales, I will leverage the organizational values literature to provide a framework for presenting an updated CSR model and also to develop and validate a scale to measure CSR that is useful for and relevant in today's business context.

Existing Corporate Social Responsibility Scales

Countless researchers have proposed models of CSR with only a handful of them proposing a way to measure the construct. The three most common ways to measure CSR are 1) to have subject matter experts provide their evaluation of an organization's actions, 2) to use single-issue or multiple-issue indicators, and 3) to survey current employees. One problem with relying on subject matter experts is they are providing opinions based on an outside view of the organization. Given that they are not employed with the organization, they cannot speak to the organization's actual actions. Instead, they read the organization's values and mission statements and what the organization publishes about its actions and draw conclusions about their CSR policies and activities. This leaves a gap between what an organizations purports to do and what it actually does that even the most qualified SME cannot fill.

A single-issue indicator of corporate social responsibility measures one aspect and a multiple-issue indicator measures two or more aspects, but not the full range of the construct. For example, the PRESOR (Sighapakdi, Vitell, Rallapalli, & Kraft, 1996) only measures the ethical component of corporate social responsibility and the Philanthropy Scale (Schuyt, Smit, & Bekkers, 2004) only measures the civic duty, or social responsibility of an organization. Single and even multiple-issue indicators are limited in their ability to measure the full range of corporate social responsibility. As such, valuable information is not captured. For instance, as the name suggests, the Philanthropy Scale

only examines the civic duty of an organization, or activities that benefit the community. Although this is *one* important aspect of CSR, other aspects are important as well. Consider the following: an organization would be out of balance if it forced its employees to work 20 hours of unpaid overtime each week to coordinate community volunteer activities. Although community volunteering can be considered corporate social responsibility, since the employees are forced to work and not be paid, this act would not be social responsibility. The problem with most measures of CSR is that they are overly focused on a particular single issue – profitability. Both Quazi and O'Brien (2000) and Aupperle, Carroll, and Hatfield (1985) attempt to develop a CSR measure, but fall short due to their laser focus on profitability. (See Figure 1.5 for a graphical depiction of Quazi & O'Brien's model.) A single or multiple-issue indicator is limited in its ability to provide a full understanding of the CSR construct (Maigan & Ferrell, 2000). In contrast to this limited view, I will present a model that examines the full range of the CSR construct.

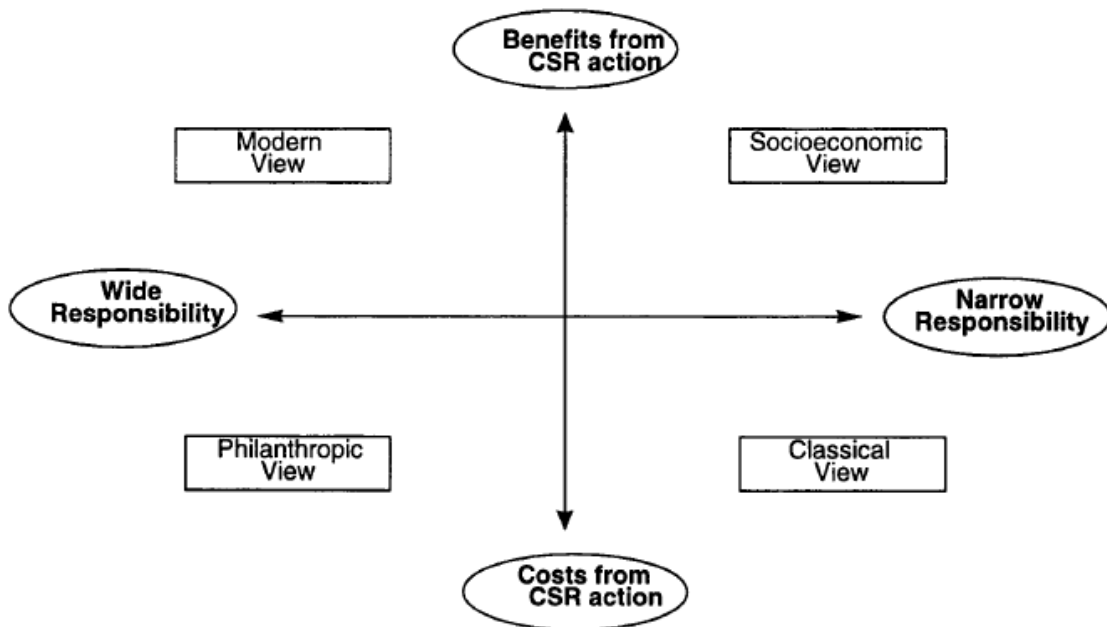


Figure 1-5 Two-dimensional model of corporate social responsibility

The third most common way of measuring CSR is by surveying employees. This is the most sensible approach. Employees can provide more accurate information on how an organization's actions line up with its CSR policy than outside experts, and employees can also provide information on the full range of an organization's actions rather than a limited scope. Therefore, job incumbents were used for the current study.

Another surprisingly common flaw with existing CSR scales is their lack of validity. This may be somewhat overstating the issue, but not entirely. Several authors present scales without providing validity information. For example, Maigan and Ferrell (2000) thoroughly describe the process through which the items were created, and how the final 18 items were selected, but the validity of the model is questionable (For a list of the items see Appendix B). The authors presented reliability information to speak to the convergent validity of the scale and attempted to demonstrate discriminant validity by comparing the shared variances of the factors to the average variance of the overall scale. Simply running reliability statistics is not sufficient enough to demonstrate the validity of the measure. This is not to say that the scale is absolutely *not* valid, but in the absence of more convincing data, the validity of the scale cannot be assumed. As part of validating the proposed scale, the convergent and discriminant validity were demonstrated by relating each component of the model to other scales measuring the same aspect of the model.

A second major flaw with existing scales is the sample. This is a common limitation of most studies, but having a representative sample is particularly important in validating a scale. Turker (2008) used a sample comprised of mostly of younger individuals reporting higher levels of education and Maigan and Ferrell (2000) intentionally excluded organizations with less than 50 employees, not-for-profit organizations, public administrations, schools, and institutions of higher education. This

approach significantly limits the generalizability of the measure. As previously stated, past measures of CSR have overemphasized the role of profit, and Maigan and Ferrell follow suit. A not-for-profit organization may not have a primarily financial motive for doing business, but that does not inherently mean that a not-for-profit organization does not or cannot participate in CSR activities. By excluding organizations that are not profit based, Maigan and Ferrell are presenting a limited view of CSR and, as a result, their measure does not accurately represent the full range of the construct and is limited in its measurement of CSR.

After digging into the granular details of why existing scales do not provide the best way to measure CSR, I took a step back and realized an even larger problem. The existing scales are based on sound theory, the item development processes are thorough, and some of the authors attempt to provide evidence that their scales are reliable and/or valid. However, one major thing that is lacking across all the scales was predictive ability (For a full review of the flaws with current models, see Table 1-1.) This is a gap in the literature that cannot be ignored. One criticism of CSR research and existing scales is that they are not useful in the field. Previous researchers have failed to demonstrate that their scales predict anything that is useful for or important to organizations. It is not enough to propose a model without testing it, nor is it sufficient to develop a valid or reliable measure that does not relate to organizational outcomes. The general purpose of most measurements is to yield useful information, information that can be used to make inferences, draw conclusions, or predict future events. To my knowledge, the predictive ability of current scales has not been demonstrated. Therefore, one additional goal of this research was to develop a scale that is predictive of organizational outcomes. I have reviewed the CSR literature, presented and critiqued the

prevailing CSR model, and highlighted the flaws with existing CSR measurement scales.

Next, the organizational values literature will be reviewed.

Table 1-1 Review of flaws with current CSR models

Problem with existing measures	Applicable model/measure	Proposed resolution – Toliver, 2013
Places CSR along a continuum	Quazi and O'Brien, 2000	Acknowledge the overlap between CSR subcomponents
Profit maximization is a core component	Quazi and O'Brien, 2000	Recognize that organizations have a financial responsibility, but they can achieve financial goals in positive ways that empower people
Axes form quadrants, but items are not placed into useful or meaningful categories	Quazi and O'Brien, 2000	Leverage organizational values literature to develop meaningful categories and places items in categories
Single-issue indicator	Sighapakdi, Vitell, Rallapalli, & Kraft, 1996 Schuyt, Smit, & Bekkers, 2004 Quazi and O'Brien, 2000 Aupperle, Carroll, & Hatfield, 1985	Measure the full range of CSR
Lack of validity information	Maigan & Ferrell, 2000	Conduct thorough psychometric testing, including demonstrating construct, criterion, and incremental validity
Sample	Turker, 2008 Maigan & Ferrell, 2000	Include a representative sample, covering a wide range of organizations, industries, and demographics

Organizational values

Given the vast amount of previous research on the economic, legal, and ethical domains of corporate social responsibility, it would be easy to develop a scale using these factors. Instead, this manuscript explores all areas of corporate social responsibility research, with one component being the organizational values literature. The intent was to understand the essence of corporate social responsibility and to develop a measure

that is applicable to businesses today. If one visits almost any corporate website, no matter the size of the organization, he or she is likely to discover information regarding that organization's values. The position taken in this manuscript is that it is organizational values rather than economic, legal, or ethical responsibilities that lead organizations to engage in acts of corporate social responsibility. As such, the next sections of the manuscript review the organizational values literature, propose five common organizational values, identify why those five values are important, and then outline the steps taken to develop and validate a CSR scale that measures these values.

The organizational values literature provides a contemporary lens through which to view corporate social responsibility and although there are several approaches to conceptualizing organizational values, I define organizational values as *“a set of principles that conveys to employees what is important to the organization, and informs the actions of the organization as well as the behavior of its employees.”* Organizational values have previously been conceptualized as the philosophy, views, priorities, (Anderson, 1997) and sense of purpose of the organization (Channon, 1992) and as *“...a unique set of organizational wide beliefs and ideas that intrinsically influence the attitudes and behaviors of employees to achieve institutional and greater societal goals as well as promote employee attainment of personal aspirations”* (Ferguson & Milliman, 2008, p. 441). No matter which definition researchers employ, they typically agree that organizational values are the basis for employee behavior such that these values are the principles that set guidelines for expected behavior from employees (Diskienė & Goštautas, 2010). In this regard, organizational values convey to employees what is important to an organization and accomplish three goals: 1) guiding organizational decision making, 2) motivating and inspiring people to a cause and a connection with the organizational vision and higher purpose, and 3) providing moral guidance (Ferguson &

Milliman, 2008, p. 442). After reviewing the literature, and surveying a random sample of company websites spanning a wide range of industries, from service and retail organizations to construction companies to healthcare organizations, the following common organizational values emerged: people, innovation, corporate governance, social responsibility, and education. Therefore, it is plausible that organizational values can be used as the foundation for measuring corporate social responsibility. For example, organizational values guide organizational decision making and provide moral guidance, which is aligned with several of the aforementioned common values, corporate governance in particular. Motivating and inspiring people to a cause and a connection with the organizational vision and higher purpose aligns with people, innovation, social responsibility, and education. Figure 1.6 demonstrates these relationships, with the three purposes of organizational values on the left and the organizational values used in the proposed model of CSR on the right.

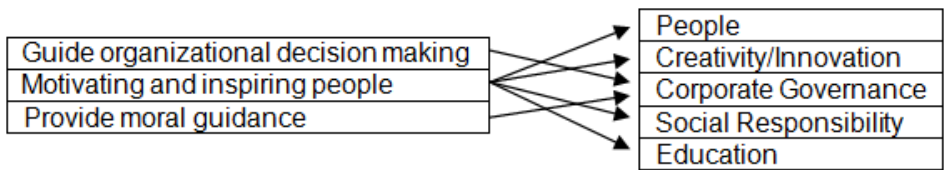


Figure 1-6 Relationships Between Organizational Values and Corporate Social Responsibility

To further our understanding of organizational values, a few of the most prominent models are reviewed next. Similar to the survey of organizational values statements, the models presented below will be discussed in terms of their common elements and their relationship to the five common categories previously identified.

Organizational Culture Profile (OCP)

The most widely researched model of organizational values is the Organizational Culture Profile (OCP, O'Reilly, Chatman, & Caldwell, 1991). The OCP is a list of 54 organizational value statements and is used to measure person-organization fit via a Q-sort method. One critique is that the inclusion of 54 value statements suggests there is some construct redundancy. For example, "being supportive," "being calm," "respect for individuals," and "tolerance" all appear to focus on people, or the human aspect of the work environment. A second issue with the OCP is that the values are not organized into meaningful categories. The problem here is that a list of numerous values (54 in the case of the OCP) may be overwhelming, and by not grouping such a large number of values into meaningful categories, researchers fail to identify a broad class of important values. The danger of having a long list of uncategorized values is that it easily lends itself to the possibility that researchers may include any number of values that are not common across most organizations. By carefully evaluating the values included in a model, and grouping them into meaningful categories, researchers are better able to argue for the inclusion of certain values, and are also able to distinguish among similar values. A full list of the 54 values is presented in Table 1.2, along with the grouping according to the common values being used as the foundation for the CSR scale proposed in this manuscript.

Work-life balance

Work-life balance is becoming increasingly important (Davidson & Burke, 1994; Schwartz, 1992), and also increasingly difficult (Hochschild, 1997). Focusing on work-life balance, Kofodimos (1993) proposed a new model of organizational values in response to the increase in the number of women entering and staying in the workforce. Kofodimos measures organizational values through "balanced commitment," or the integration of an

individual's work life and his or her personal life, and "imbalanced commitment," or an organizational culture that places a higher value on one's work than on his or her personal life. For balanced commitment, a sample item is "talking about personal life at work" and for imbalanced commitment, a sample item is "accepting work-related phone calls at home on evenings or weekends." These values are also examples of an organizational responsibility to consider the impact the business is having on people. The problem, however, is that Kofodimos' model is limited to one value and therefore is limited in its effectiveness as a comprehensive organizational values model.

Competing values framework

The competing values framework, as the name suggests, is an organizational values model that examines competing values within an organization. The original model has four quadrants and each quadrant has four values and was designed to map an organization's values, and also to compare values across organizations. The four quadrants are a result of two intersecting axes. The idea behind the CVF is that in every organization there are two sets of competing values – flexibility and control are competing values, and internal focus and external focus are competing values. Flexibility-control is placed along the vertical axis and is a continuum used to describe how flexible an organization is in adapting to change. Internal-external focus is placed along the horizontal axis and is a continuum that describes whether the organization focuses more on internal matters or environmental matters. For a complete diagram, see Figure 1.7. The first quadrant, *Human Relations*, is characterized by empowerment of employees to act, participation, trust, and openness. The second quadrant, *Open Systems*, is characterized by innovation and change, creative problem solving, and new ideas. The third quadrant, *Internal Process*, is characterized by dependability and reliability, maintaining existing systems and structure, and rules and regulations. The fourth and

final quadrant, *Rational Goal*, is characterized by setting objectives, outcome excellence, and getting the job done.

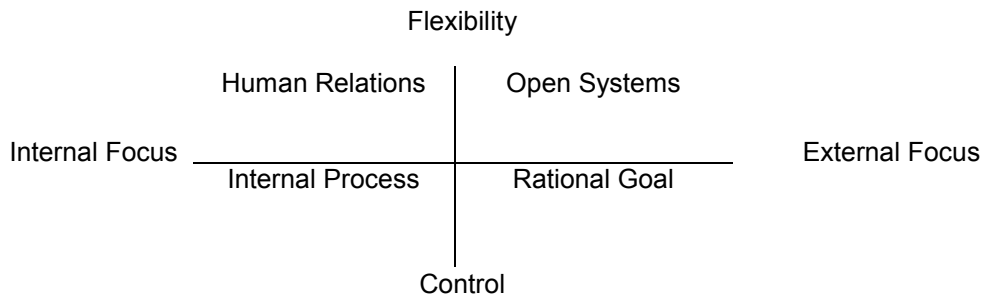


Figure 1-7 Competing Values Framework

On one hand, placing organizations (and their values) into four quadrants is useful in that it provides a systemized way to examine organizational values and compare values across organizations. On the other hand, similar to the critique of Carroll's (1979, 1991) original models of CSR, it is not helpful to place such limited constraints (i.e. only examining organizational effectiveness) on the organization's values. A review of a sample of organizational values suggests that organizational effectiveness may be *one* important value, but it is not the *most* important value. Therefore, focusing solely on one value limits the utility of the model. Similar to the OCP, the CVF has several redundant items. For instance, items such as "getting the job done," and "goal achievement" appear redundant. Looking at Table 1.2, the CVF items would be better grouped according to the five values outlined in this manuscript as common across organizations.

Competitive Advantage Model

The over-emphasis on the financial performance of organizations when considering corporate social responsibility has previously been discussed. The Competitive Advantage Model is one example of this. It is a business model wherein organizations can gain competitive advantage from the shared values of employees and

the organization (McDonald & Gandz, 1992). In this model 24 shared organizational values are placed into four quadrants based on the Competing Values Framework research (Quinn & McGrath, 1982). The four quadrants are 1) Clan, 2) Adhocracy, 3) Market, and 4) Hierarchy and are meant to represent organizational characteristics. The Clan quadrant (10 values) focuses on relationships and is characterized by an emphasis on morale and group cohesion, the Adhocracy quadrant (5 values) focuses on change and is characterized by an emphasis on transformation and growth, the Market quadrant (3 values) focuses on tasks and is characterized by an emphasis on efficiency and productivity, and the Hierarchy quadrant (6 values) focuses on the status quo and is characterized by an emphasis on stability and rules. This model is limited in that it is focused on organizational effectiveness and on values that give companies a competitive advantage. Although financial performance is one important value, several other values are important as well. Furthermore, the model contains values that are broader than organizational effectiveness and having a competitive advantage. For instance, the Clan quadrant's focus on relationships and group cohesion aligns it with the *People* value that I propose is a common value across organizations. The Hierarchy quadrant's focus on stability and rules aligns with the *Corporate Governance* value I propose. Although my purpose is not to map each organizational values model to the values I propose are common across organizations, this discussion is useful in that identifying common themes within other models lends credibility to the values I propose are important, and helps bolster the argument for using these values as the foundation for the corporate social responsibility measure proposed in this manuscript.

Seven Values of Excellence

The Seven Values of Excellence (Peters & Waterman, 1982) is another commonly researched organizational values model. This model is based on the belief

that one attribute of “excellent” companies is that they carefully consider their values and live up to them. Peters and Waterman (1982) suggest that it may not be “...possible to be an excellent company without clarity on values and without having the right sorts of values” (p. 280). This mentality is directly aligned with the underlying theme of the CSR model proposed later in this manuscript. In order for an organization to fulfill its corporate social responsibility, it is necessary to have clarity on the values the organization believes are important. On the other hand, the critique of the model is that at least three of the items, or values, are redundant. For example, “a belief in being the ‘best,’ ” “a belief in the importance of the details of execution, the nuts and bolts of doing the job well,” and “a belief in superior quality and service” all focus on providing quality service and products. Similar to the CVF’s focus on organizational effectiveness, the redundancy of the Seven Values of Excellence is likely an artifact of its focus on corporate excellence. This presents another instance where a focus on specific values creates redundancy and reduces the generalizability and utility of the model. After accounting for the three redundant items, five values remain – quality, people, innovation, communication, and profits – two of which are core to the CSR model being proposed.

Ethics and Morals

So far, most of the organizational values models presented here focus on people and may include elements of one or two of the other values. However, research on other organizational values exists. For example, Suar and Khuntia’s (2010) model proposes 22 values that examine unethical practices and work behavior, which is closely aligned with the *Corporate Governance* value I propose is common across organizations. Similarly, Scott (2002) focuses on moral values as the most important category of organizational values. Scott’s moral values model is a five-factor value model that includes honest communication, respect for property, respect for life, respect for religion, and justice.

Similar to the Seven Values of Excellence, the moral values model is centered on the idea that organizational values should be aligned with ideals that are important to the survival of the organization, those that help the organization stay true to its mission statement.

After reviewing seven of the most prominent organizational values models, we see common themes throughout. Table 1-2 outlines each of the models and the relationships to the common values that emerged as a result of my random sample of organizations. These five categories are representative of a wide array of values that are important to organizations and their employees. Therefore, the next section outlines the organizational values framework for an updated model of corporate social responsibility.

Table 1-2 Review of Current Organizational Values Models

Model	Values
Work-Life Balance (Kofodimos, 1993)	<p><u><i>Imbalanced Commitment</i></u></p> <ol style="list-style-type: none"> 1. Maintaining a “full plate” – a heavy, stressful workload ≠ 2. Consistently spending long hours at the office ≠ 3. Traveling to and from work destinations on weekends ≠ 4. Giving work obligations priority over personal obligations ≠ 5. Preserving a family structure whose demands are minimal (for example, a male having a traditional spouse or female remaining single or childless) ≠ 6. Accepting work-related phone calls at home on evenings or weekends ≠ 7. Doing work at home regularly ≠ 8. Accepting frequent transfers and promotions that require geographical moves ≠ <p><u><i>Balanced Commitment</i></u></p> <ol style="list-style-type: none"> 1. Talking about personal life at work * 2. Refusing for personal reasons transfers or promotions requiring geographical moves * 3. Starting a family – becoming pregnant or adopting a child * 4. Going home during the workday to attend to personal responsibilities, such as a sick child * 5. Taking an extended parental leave * 6. Setting limits on hours spent at work * 7. Using alternate work designs, such as flextime and flexplace * 8. Taking your full vacation allotment *

Table 1-2 – Continued

	<p>9. Preserving a family structure that demands commitment (for example, dual careers, children) *</p>
<p>Competing Values Framework (Quinn & McGrath, 1982)</p>	<p><u>Human Relations</u></p> <ol style="list-style-type: none"> 1. Empowerment of employees to act * 2. Participation and open discussion * 3. Employee concerns and ideas * 4. Human relations, teamwork, and cohesion * 5. Morale * © ® 6. Loyalty * 7. Trust and openness * © 8. Friendliness * <p><u>Open systems</u></p> <ol style="list-style-type: none"> 1. Flexibility (making exceptions to rules or plans when necessary) * Δ 2. Innovation and change Δ 3. Expansion and growth ≠ 4. Creative problem solving Δ 5. Decentralization (where many people have a say in decision making) * 6. Risk taking Δ 7. Providing the newest services, products, and techniques * Δ 8. New ideas Δ <p><u>Internal Process</u></p> <ol style="list-style-type: none"> 1. Centralization (only one or a few people make most of the decisions) ≠ 2. Predictable outcomes (being confident about knowing what will happen if certain actions are taken) ≠ 3. Stability and continuity ≠ 4. Maintaining the existing systems and structure ≠ 5. Controlling the work process ≠ 6. Order * © 7. Rules and regulations ≠ 8. Dependability and reliability * © <p><u>Rational Goal</u></p> <ol style="list-style-type: none"> 1. A task focus ≠ 2. Efficiency, productivity, and profitability * © 3. Outcome excellence and quality * 4. Setting objectives and clarifying goals ≠ 5. Getting the job done * 6. Goal achievement ≠ 7. Hard-driving competitiveness ≠ 8. Doing one's best *
<p>Seven Values of Excellence (Peters & Waterman, 1982)</p>	<ol style="list-style-type: none"> 1. A belief in being the "best" * 2. A belief in the importance of the details of execution, the nuts and bolts of doing the job well * 3. A belief in the importance of people as individuals * 4. A belief in superior quality and service *

Table 1-2 – Continued

	<p>5. A belief that most members of the organization should be innovators, and its corollary, the willingness to support failure Δ</p> <p>6. A belief in the importance of informality to enhance communication \neq</p> <p>7. Explicit belief in and recognition of the importance of economic growth and profits \neq</p>
<p>Organizational Culture Profile (O'Reilly, Chatman, & Caldwell, 1991)</p>	<p>1. high pay for good performance*</p> <p>2. being demanding \neq</p> <p>3. being supportive *</p> <p>4. being careful * \textcircled{C} \textcircled{R}</p> <p>5. an emphasis on quality *</p> <p>6. confronting conflict directly *</p> <p>7. enthusiasm for the job \neq</p> <p>8. being results oriented *</p> <p>9. being competitive *</p> <p>10. emphasizing a single culture throughout the organization *</p> <p>11. achievement orientation *</p> <p>12. being quick to take advantage of opportunities *</p> <p>13. being calm *</p> <p>14. being innovative Δ</p> <p>15. fitting in *</p> <p>16. security of employment * \textcircled{C}</p> <p>17. taking individual responsibility *</p> <p>18. having a clear guiding philosophy \neq</p> <p>19. risk taking *</p> <p>20. low level of conflict *</p> <p>21. sharing information freely *</p> <p>22. being socially responsible \textcircled{R}</p> <p>23. decisiveness \neq</p> <p>24. being highly organized \textcircled{C}</p> <p>25. paying attention to detail \neq</p> <p>26. being precise * \textcircled{C}</p> <p>27. developing friends at work *</p> <p>28. fairness * \textcircled{C}</p> <p>29. stability \textcircled{C}</p> <p>30. taking initiative \neq</p> <p>31. being aggressive \neq</p> <p>32. flexibility * Δ</p> <p>33. adaptability * Δ</p> <p>34. respect for the individual's rights *</p> <p>35. being team oriented *</p> <p>36. tolerance *</p> <p>37. being easy going *</p> <p>38. opportunities for professional growth *</p> <p>39. being people oriented *</p> <p>40. informality *</p> <p>41. having a good reputation * \textcircled{C} \textcircled{R} Δ Ω</p> <p>42. offers praise for good performance *</p>

Table 1-2 – *Continued*

	<ul style="list-style-type: none"> 43. having high expectations for performance * 44. being analytical ≠ 45. not being constrained by rules * 46. autonomy * 47. being distinctive * Δ 48. action orientation * 49. working in collaboration with others * 50. a willingness to experiment Δ 51. being rule oriented ≠ 52. working long hours ≠ 53. predictability ≠ 54. being reflective ≠
<p>Shared Values for Competitive Advantage (McDonald & Gandz, 1992)</p>	<ul style="list-style-type: none"> 1. Adaptability * 2. Aggressiveness ≠ 3. Autonomy * 4. Broad-Mindedness * 5. Cautiousness * © ® 6. Consideration * © ® 7. Cooperation * 8. Courtesy * 9. Creativity Δ 10. Development * Ω 11. Diligence * 12. Economy * © 13. Experimentation Δ 14. Fairness * © ® 15. Forgiveness * 16. Formality ≠ 17. Humor * 18. Initiative * Δ 19. Logic ≠ 20. Moral Integrity * © ® 21. Obedience ≠ 22. Openness * © 23. Orderliness ≠ 24. Social Equality * ®
<p>Unethical Practices and Work Behavior (Suar and Khuntia, 2010)</p>	<ul style="list-style-type: none"> 1. organizational leadership * © 2. organization's reputation * © ® Δ Ω 3. employee welfare * 4. budget stability © 5. organizational growth ≠ 6. profit maximization * © 7. product quality * 8. customer service * 9. quality in personnel * 10. cost consideration * 11. participative management * 12. obedience to rules * 13. maintenance of physical work conditions *

Table 1-2 – *Continued*

	<ul style="list-style-type: none"> 14. protection of surrounding environment [®] 15. reward for employees' worthy contribution * 16. tolerance for diversity * 17. service to the general public [®] 18. community welfare [®] 19. innovation ^Δ 20. honesty * [©] 21. sincerity * 22. transparency * [©]
<p>Moral Values (Scott, 2002)</p>	<ul style="list-style-type: none"> 1. Justice * [©] 2. Honest Communication * 3. Respect for Property * 4. Respect for Life * 5. Respect for Religion *

Legend: * = People Δ = Innovation © = Corporate Governance [®] = Social Responsibility

Ω = Education

Chapter 2

Proposed Model

Corporate social responsibility has been criticized as being an umbrella term for any and every pro-social behavior an organization does. My position is that the five common organizational values uncovered through the random sampling of organizations provide a framework to categorize how we conceptualize CSR. As opposed to placing a laundry list of values together, I propose a model that leverages values that are common across organizations and industries. Carroll's (1979, 1991) approach was to think of CSR in terms of ethical, legal, economic, and philanthropic responsibilities. I, on the other hand, suggest that a more useful model frames CSR in terms of the values that are important to an organization because it is these values that drive organizational decision making. For example, because Snappy Salads values environmental sustainability, the company engages in the CSR act of having beverage containers that are made from 100% recycled material. When most organizations are founded, the company's leader(s) decide the values for the organization. These values become the guiding principles for the organization and most organizational decisions are in some way related to the organization's values. Therefore, I propose that a comprehensive model of corporate social responsibility must be based on organizational values because the actions of an organization, including its CSR actions, are most often tied to the organization's values. As a result, each of the five common values that emerged as a result of my organizational sampling is discussed in detail below.

People

The key to a great workplace is demonstrating respect for employees, which includes letting them know where they stand in terms of performance, being kind to them, challenging them, and remembering that they have a life outside the office (Sixel, 2010).

Fostering an environment where employees know they are valued, respected, and can succeed promotes employee performance and ultimately organizational growth (Lagan, 2011). There are consequences for an organization that does not respect or value its employees. For instance, when organizations do not encourage respect for employees, executives can lose up to 13% of their time (the equivalent of seven weeks per year) resolving employee conflicts (Pearson & Porath, 2005). Instead of losing this time and experiencing decreased productivity, organizations can implement policies that promote employee respect. In addition, a lack of respect for employees can erode organizational culture; lead to retaliation and depletion of resources (e.g., stealing from the company); diminish productivity, performance, motivation, creativity, and helping behaviors; and increase absenteeism and turnover (Pearson & Porath, 2005). Such consequences can cost the organization millions of dollars each year and eventually cause them to lose valuable talent resources. Therefore, a comprehensive model of organizational values must include respect for employees.

Part of respect for employees includes diversity. I propose that a comprehensive definition of diversity means more than the color of one's skin; here, diversity includes age, gender, race and ethnicity, and sexual orientation. A diverse organization is one that supports people from all walks of life and welcomes people from different backgrounds, understanding the unique contribution that each member of the team can bring. For example, the Boston Consulting Group's values statement includes the following regarding diversity:

Diversity of thought, expertise, experience, and background is crucial to creating an environment in which creative tensions exist and new ideas emerge. We are committed to making BCG a company in which all

individuals have an opportunity to flourish and succeed, regardless of their background, ethnicity, gender, gender identity, or sexual orientation.

Some of the most successful organizations in the world choose to employ individuals from a variety of backgrounds with varied experiences because they understand the value it gives them. Not only *are* organizations embracing diversity, but there is a *need* for embracing diversity based on the changing workforce. Minorities are beginning to make up a larger percentage of the workforce, the workforce is maturing (increasing in age), more individuals with disabilities are entering the workforce, and more individuals are open about their sexual orientation at work (Wentling, 2011). Due to the fact that our workforce is changing and that many organizations have or are implementing broad diversity strategies that include age, gender, race and ethnicity, and sexual orientation, diversity is an important aspect of valuing people.

In addition to valuing employees, a company cannot prosper without valuing its customers. Common among the Forbes' *Top 100 Companies to Work For* is that these organizations value quality and excellence, and want to deliver high quality products or services to their customers. Providing customers with quality and excellence is the key to customer service and the success of any organization (Shebab & Adler, 2009). Consider the following: the average unhappy customer will tell eight to 16 people about their bad experience; 91% of unhappy customers will never purchase service again; it costs five times more to attract a new customer than to keep a current one; if you make an effort to remedy customers' complaints, 82-95% of the customers who made them will stay with the company (Ferri-Reed, 2011). As a result, I propose that an important aspect of valuing people is valuing customers and creating high-quality products and delivering high-quality service.

Innovation

Innovation is important for organizational growth. When an organization values innovation and gives its employees creative freedom, those employees report higher levels of job satisfaction and also have higher levels of productivity (Johnson & McIntye, 1998). Supporting innovation and creativity is a way for an organization to let its employees know that their ideas are valued and that they are more than mere worker bees. Innovation includes creative freedom, diversity of ideas, and programs and policies that support individuals adding their own fingerprint to shape or impact organizational outcomes. Successful organizations understand that in order to stay in business, it is important to stay at least one step ahead of competitors. Therefore, constant growth is important. An environment that does not encourage employees to share their ideas is not likely to grow much further than their current state. This may sound counter to the argument that an organization should focus on things other than business. In fact, it is an acknowledgement that organizations must be competitive and have a responsibility to be profitable. However, this is not the only value that is important, and there are other ways to achieve profitability without solely focusing on and driving the bottom line. Instead, an organization can leverage a value such as innovation to obtain the financial results it seeks.

Corporate Governance

Several models of organizational values include an integrity component (i.e., O'Reilly, Chatman, & Caldwell, 1991; Pasa, Kabasakal, & Bodur, 2001; Suar & Khuntia, 2010), but today's business world calls for more than integrity, it specifically calls for corporate governance. Corporate governance is an extension of integrity, but specifically deals with the business actions and decisions an organization makes. Both researchers

and organizations are beginning to pay more attention to corporate governance (Giannarakis & Theotokas, 2011). From a research perspective, Jin and Drozdenko (2009) proposed a model of organizational values that considers the impact of organizational ethics and corporate social responsibility. From an organizational perspective, companies such as Panasonic have implemented Codes of Conduct to guide corporate decision making. Panasonic's Code of Conduct informs "how employees of Panasonic should conduct themselves internally and externally in business matters and provides guidelines for community relationships" (Jin & Drozdenko, 2009, p. 343). Organizations such as SAS and Devon Energy emphasize fiduciary responsibility and reporting systems that hold them accountable to their employees as well as their customers. This is evidence that corporate governance is a value that is important to several organizations. Increasingly, organizations are being held accountable for their decisions, and are proactively taking steps to conduct business in a fair and ethical manner.

Social Responsibility

It is common to see the worldwide support of natural disaster victims. From Hurricane Sandy to the West Texas wildfires to the Oklahoma tornadoes, organizations are pouring out their resources to help others. For example, Panasonic, established a Corporate Social Responsibility division which reviews business activities to ensure that they are aligned with societal expectations and promotes social welfare and preserving the natural environment. Specifically, Panasonic is dedicated to responding to disasters and providing financial resources to public service organizations that respond to disasters. In addition to this example of social responsibility, many organizations encourage volunteerism. Verizon Wireless and Accenture Consulting organize teams for popular events such as the Susan G. Komen Race for the Cure breast cancer walk and

the AIDS walk, and Motorola, Inc. has a Global Day of Service that encourages employees to volunteer. Organizations are not only volunteering their time, but companies such as retailer Nordstrom also support human rights. As part of their social responsibility standards, organizations are also making policies that ensure the health and safety of their workers, which involves physical work conditions as well as ensuring that employees enjoy a harassment-free work environment.

In addition to volunteering time to provide support for human rights, organizations are also embracing ways to protect the environment as part of their social responsibility efforts. Stakeholders are putting pressure on organizations to behave in an environmentally conscious manner (Onkila, 2009) and today's business climate supports the responsibility of organizations to protect the environment (DesJardins, 1998). In 2005, Corporate Knights began publishing a list of the 100 Most Sustainable Corporations in the World, also known as *The Global 100*. The very existence of this list suggests that organizations across the globe are taking steps to act more responsibly and to reduce their carbon footprint. For instance, organizations such as ALDO Shoes are reducing packing waste as a way to preserve and protect the environment. This is another example that social responsibility is a value that is important to organizations and must be included in a useful model and measure of corporate social responsibility.

Education

Most, if not all, organizations support educational, or learning and development initiatives. An estimated \$134 billion is spent on employee training each year (Seibert, 2011) because organizations understand the value of having a knowledgeable workforce. When an organization invests in training, it signals to employees that they are valued, which can make them optimistic about career advancement. Some of the ways organizations support employee education through tuition reimbursement, internal

training and development programs, and by supporting local, national, or global education by funding scholarships and research. For instance, Chick-Fil-A has a scholarship program to support its employees as they further their education and organizations such as Best Buy, General Mills, and Target provide financial support for schools and other education agencies. Whether it is internal training and development programs, sponsoring educational programs, or providing scholarships and school improvement grants, companies across the globe are demonstrating their support of education and conveying that education is an important organizational value.

Leveraging the academic research and real-world evidence, I propose a corporate social responsibility model that incorporates the common values that organizations view as important. I have demonstrated the role organizational values play in understanding corporate social responsibility, and also provided real-world evidence for the five values I see as the foundation for a corporate social responsibility model. Next, I will present research questions and hypotheses for exploring the factor structure and ultimately empirically validating a corporate social responsibility measurement tool.

Corporate Social Responsibility Scale Validation

I propose that the aforementioned organizational values – *People, Innovation, Corporate Governance, Social Responsibility, and Education* – are the key components of corporate social responsibility. (See Figure 2-1 for a graphical representation of the model.) In other words, when thinking about a corporate social responsibility model, I propose that these five values should be included for a variety of reasons. First, they frequently appear in the value statements of organizations. Second, they provide a simple categorization that is useful for organizations. Remember that the Organizational Culture Profile was a list of 54 values that were not grouped into meaningful categories, and the Competing Values Framework provided narrowly focused, restrictive categories.

Using values that are broad and common across organizations increases the utility of the final scale by using the categories organizations are already familiar with and view as important.

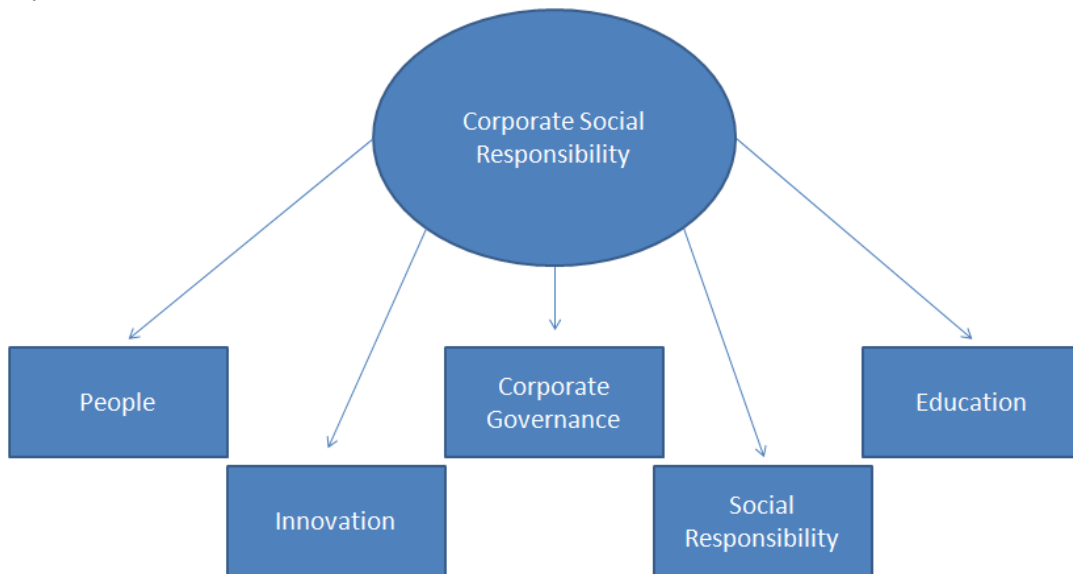


Figure 2-1 Proposed Model of Corporate Social Responsibility

My goal was to conduct exploratory research to confirm that organizational values provided a useful framework for measuring CSR. Although I believed the five values I identified would provide the basis for a reliable and valid measure of CSR, exploratory research was necessary to confirm my hypothesis. There are several reasons why this research began as exploratory. First, as is the case with most multiple component models, the value categories are not perfect and there is overlap between them, similar to the overlap in the original conceptualization of CSR (see Figure 1.4). Given that there is inherently error associated with measuring a theoretical construct, overlap is expected. However, the idea here is that there is overlap between the variables because they each represent a manifestation of CSR. Therefore, we would expect that an organization's business decisions (*Corporate Governance*) might have implications for environmental decisions (*Social Responsibility*). Consider, for instance, Windsor

Communities, a real estate firm. Windsor's real estate properties are LEED certified. Windsor's leaders made a business decision to invest resources in LEED certification. The result of this business decision is that the properties are "green," or environmentally friendly. This illustration suggests that interrelatedness of the values is inherent given that they are manifestations of a core construct, corporate social responsibility. On the other hand, the values are not so redundant that they indistinguishably blend into one another. Each value has a distinctive element of its own. In addition to the issue of overlap between the values, it is also acknowledged that because this is the first model based on organizational values, the proposed model does not yet represent the perfect measure of corporate social responsibility. Instead, it is an attempt to introduce a new perspective to the CSR literature and also to update existing models to align with the current business environment. That said, after a thorough review of the literature and an analysis of existing models and their commonalities, it is my position that the values I have put forth are the most common values, that they are generalizable to numerous work environments, and that they are a solid representation of CSR. As such, I will now outline the plan that was followed to demonstrate the psychometric properties of the proposed scale.

Content validity

Content validity refers to whether the scale measures the entire range of the construct being researched, as opposed to the single or multiple issue indicators mentioned earlier. One component of content validity is face validity, which is established through the subjective judgment of the test taker (or anyone else who might be examining the test) (Nunnally & Bernstein, 1994). The example is often given of a student walking into a math class and being given a history test. Even if the history questions require the student to do math, if the student believes that the questions are more related to history

than to math, then the test does not have face validity. In relation to the proposed CSR scale, the presence of face validity does not constitute content validity. Using the literature and previous organizational values models as a starting point, I developed a list of scale items. In developing the items I attempted to capture the essence of each organizational values category, and also made an effort to generate a list that was exhaustive of the statements that could be applied to the main categories. To establish the content validity of the scale items, groups of undergraduate and graduate students familiar with CSR acted as subject matter experts (SMEs) and were asked to evaluate the content validity of the scale items. SMEs were instructed to evaluate the statements based on the following criteria: a) relevance to CSR overall, b) match to the assigned organizational value category, c) ease of understanding, and d) redundancy. The feedback was incorporated and several items were removed or revised. The revised list was then sent to five undergraduate lab members and three graduate students for review. The group was briefed on my definition of CSR and they were instructed to evaluate the statements based on the same criteria as above: a) relevance to CSR overall, b) match to the assigned organizational value category, c) ease of understanding, and d) redundancy. In order to ensure that the items are generalizable and can be understood across a wide variety of educational backgrounds, SMEs suggested wording changes to align the statements with a basic, 8th grade reading level. Nearly all of the items were revised to lower the reading level. In an effort not to lose the core meaning of some of the statements, they were not revised and remain above the 8th grade reading level. For instance, “creativity” has a 17th grade reading level, and even when used with lower reading level words, creativity is at such a high reading level that the average of the *Innovation* items was very difficult to lower and most of the items remain unchanged. In conclusion, I have thoroughly evaluated the literature, conducted a random sample to

gather the values that are most common across organizations, and developed items based on these values. Because I propose that the five common organizational values I have identified should be the foundation for a corporate social responsibility scale, the first research question is:

Research Question 1: In terms of organizational values, are *People, Creativity, Corporate Governance, Social Responsibility, and Education* core components of corporate social responsibility?

To answer this question, the next sections outline the exploratory research plan for examining the factor structure of corporate social responsibility and validating the proposed scale.

Construct validity

Ignoring content validity, some researchers argue that construct validity is the only type of validity that needs to be established in order to validate a scale. A scale has construct validity if it measures what it intends to measure (Nunnally & Bernstein, 1994). For example, if a test is designed to measure reading comprehension, it has construct validity if the results are highly related to an individual's understanding of reading passages and ability to convey the correct meaning of the passage to others. In this context, the proposed corporate social responsibility scale will have construct validity if individual's report that the proposed items are highly characteristic of their organization's CSR culture.

Demonstrating construct validity is a continuous process. As additional research is conducted and theoretical hypotheses are supported by data, the validity of a construct is improved (Allen & Yen, 1979). A common method for establishing construct validity is to develop the construct's nomological network, or network of meaning (Cronbach and Meehl, 1955). A nomological network establishes the connections between the construct

being studied and other constructs it is related to, and is also used to demonstrate distinctions between the construct being studied and other constructs to which it has no relation. For the purpose of test development, in order to demonstrate that a test measures the construct it claims to measure, a nomological network for that construct must be established. In order to develop the nomological network for CSR, I, along with a group of subject matter experts created situational judgment tests (SJTs) for each of the five organizational values subscales. The SJTs were used to demonstrate the construct validity of each subscale. The aim was to demonstrate the relationship between the SJTs and the subscales they were designed to measure. For example, one of the *People* SJTs is “Imagine you see your boss berating a fellow employee in front of the entire office.” Participants are then presented with four options and asked to indicate which response most closely aligns with the action they would take: 1) confront your boss about his behavior, 2) report his behavior to the head of HR, 3) ignore the situation, or 4) agree with your boss’ behavior since he is in charge and can manage his employees however he wants. If participants’ responses to the *People* subscale items predict their responses to the SJTs, this will help to demonstrate the construct validity of the subscale. For a complete listing of the SJTs, see Appendix E. In addition to developing the nomological network, it is necessary to demonstrate construct validity through convergent and discriminant validity (Campbell & Fiske, 1959). Each of these validity types is discussed in turn below.

Convergent validity

Convergent validity, exists when two independent measures of a construct yield the same results (Nunnally & Bernstein, 1994). Given that this research was exploratory in nature, it was also important to demonstrate the convergent validity of each organizational values subscale. For example, the goal was to demonstrate that the *Social*

Responsibility items in the proposed scale were actually measuring social responsibility. Therefore, each organizational values subscale was examined for convergent validity.

People

The essence of the proposed *People* subscale centers on respect for employees. As a result, the Organizational Respect Scale (Ramarajan & Barsade, 2006) was used to demonstrate the convergent validity for this subscale. As the name suggests, the scale was developed as a way to measure respect in the workplace. The scale measures the degree to which the organization demonstrates respects for employees. To demonstrate the convergent validity of the proposed *People* subscale, the following hypothesis is presented:

Hypothesis 1a: The *People* subscale items will be positively correlated with the Organizational Respect Scale.

Innovation

The *Innovation* subscale speaks to whether organizations support innovation and allow their employees the creative freedom to accomplish work tasks as they see fit. To measure the convergent validity of this subscale, it was compared to the KEYS, which is a work environment creativity scale. The KEYS assesses an organization's creative climate and was developed and validated to measure stimulants and obstacles to creativity in organizational work environments. To demonstrate the convergent validity of the proposed *Innovation* subscale, the following hypothesis is presented:

Hypothesis 1b: The *Creativity* subscale items will positively correlate with the KEYS.

Corporate governance

For the purpose of this research, *Corporate Governance* is defined as conducting business with integrity and ethics. Although a single-issue measure is not ideal for

assessing the full range of the CSR construct, a single-issue measure of corporate governance was utilized to demonstrate the convergent validity of the proposed *Corporate Governance* subscale. Singhapakdi, Vitell, Rallapalli, and Kraft (1996) developed the PRESOR (perceived role of ethics and social responsibility) to examine the ethical responsibility of an organization. The authors demonstrated the predictive validity and reliability of the scale. Therefore, to demonstrate the convergent validity of the proposed *Corporate Governance* subscale, the following hypothesis is presented:

Hypothesis 1c: The *Corporate Governance* subscale items will positively correlate with the PRESOR.

Social responsibility

The *Social Responsibility* component of the proposed CSR scale examines an organization's actions towards the external community. Whereas the *People* subscale looks at how an organization treats its employees, the *Social Responsibility* subscale looks at how an organization supports the local, national, or global community. This subscale is designed to measure an organization's prosocial actions such as community volunteering and implementing practices that reduce the organization's carbon footprint. Schuyt, Smit and Bekkers (2004) developed the Philanthropy scale, which is a single-issue measure of CSR that examines social responsibility. To demonstrate the convergent validity of the proposed *Social Responsibility* subscale, the following hypothesis is presented:

Hypothesis 1d: The *Social Responsibility* subscale items will positively correlate with the Philanthropy scale.

Education

Measuring education based on the definition I have proposed is a challenging task. Undoubtedly, there are several internal organizational measures of education, but it

is not likely that a scale has been developed and validated to measure an organization's commitment to education. Therefore, I will rely on the correlational analysis to demonstrate the convergent validity of this subscale.

Corporate social responsibility

Until now, the convergent validity of the individual subscales has been discussed. In an effort to examine the convergent validity of the overall scale, two measures will be used. First, given its relatedness to prosocial behavior, the overall CSR measure will be examined against organizational citizenship behaviors. Fox and Spector (2011) developed a short checklist version to measure organizational citizenship behaviors. The idea here is that employees that work in organizations that promote corporate social responsibility, will also report higher levels of organizational citizenship behaviors.

Hypothesis 1e: The CSR scale will positively correlate with the Organizational Citizenship Behavior scale.

Additionally, one goal of developing this scale is to provide useful information for organizations. In the future, the proposed scale could potentially be used as a measure of employee engagement and also to measure the success of an organization's CSR activities. Therefore, we would expect that employees that identify with and work for organizations that engage in CSR practices, will also report higher levels of affective commitment. To measure this, the proposed CSR scale will be compared to the affective commitment subscale developed by Allen and Meyer (1990). As such, the following hypothesis is presented:

Hypothesis 1f: The CSR scale will positively correlate with affective commitment.

Discriminant Validity

In contrast to convergent validity, discriminant validity exists when two distinct, unrelated constructs are not correlated with one another (Nunnally & Bernstein, 1994). In

a simple example, we would not expect height and job performance to have a significant correlation. Therefore, we would expect scales that do not address organizational values or corporate social responsibility not to be correlated with the proposed CSR scale. For instance, several of the proposed scale items describe positive characteristics such as being nice, fair, respectful, friendly, etc., one might deduce that the scale is related to agreeableness. It is reasonable to assume that there is some degree of agreeableness involved here, but we would not expect a measure of agreeableness to have a large, significant correlation with the present CSR scale. As a result, the next step is to demonstrate the distinction between CSR and agreeableness.

Hypothesis 2a: The CSR scale will have a small positive correlation with agreeableness.

Along the same lines, given the positive connotation of CSR, we would expect it not to be related to constructs that are not as positive in nature. For example, the underlying principle of Allen and Meyer's (1990) continuance commitment construct is to measure the likelihood that employees remain with an organization because they feel they need to rather than an intrinsic desire to stay with the company. To measure this, the overall scale will be compared to the continuance commitment subscale developed by Allen and Meyer (1990). As such, the following hypothesis is presented:

Hypothesis 2b: The CSR scale will have a small positive correlation with continuance commitment.

Psychometric Approach to Construct Validity

In addition to developing a nomological network, a second approach to demonstrating construct validity is through the use of Classical Test Theory (CTT). CTT assumes that when measuring a construct, each respondent has a true score, T , which would be observed if measurements were completely free from random error. Instead, we

know that every tool has measurement error, E . Therefore, an individual's true score for that measure is never actually calculated. Instead, researchers use the observed score, X , to make inferences about the construct being tested. CTT is a model for estimating the reliability of observed scores and is used to demonstrate the impact that measurement error has on an individual's observed score. Put another way, CTT estimates the reliability between the observed score and the true score. For example, if a student is given a reading comprehension test at Time 1 and that student's true score is 83, but their observed score is 80, then the test's measurement error is -3. If that same student is given the exact same reading comprehension test at Time 2 and their observed score is 89 and their true score is still 83, then the measurement error is +6. To better understand this theory, CTT's assumptions are discussed below.

CTT Assumptions

The first assumption of CTT outlines the relationship between an individual's observed and true scores and measurement error. This relationship is represented by the following formula: $X = T + E$. An assumption of this model is that the true score, T , remains constant. Using the example from above, the students' true reading comprehension score is 83. T is assumed to be constant because it represents the score of the target construct in the absence of measurement error. The observed score and measurement error, on the other hand, are not constant. For example, a student can take a reading comprehension test on Day 1 of school, and retest on Day 35 and their observed score is likely to differ.

The second CTT assumption is that the population mean is equivalent to the true score. Based on this assumption, if we were to test our hypothetical student's reading comprehension each day for 100 days, the average of his or her scores would be 83, or the same as the true score. The premise is that the measurement error of the reading

comprehension test would be balanced across multiple test administrations. This component of CTT makes the assumption that previous tests would have no influence on subsequent tests. In our example, we would assume that repeated testing would not improve the student's true score. In most test situations this is not a reasonable assumption and as such, T , or the true score is a theoretical construct. Additionally, T also assumes that the test is valid, or a good measure of T . For example, our hypothetical student could be taking the test in their second language. Therefore, even if we averaged the scores over 100 test administrations, we would not get the student's *true* score because the test's language may be impacting his or her reading comprehension.

The third assumption of CTT is the assumption of independence, that T and E are not correlated. For example, if we administer our reading comprehension test to 30 students, we assume those which high scores do not systematically have more or less measurement error than those with low scores. This assumption is violated if low scorers have an unfair advantage that inflates their observed score; this would bias the relationship between the true score, the observed score, and the error score.

The next set of assumptions deal with multiple tests. The parallel test assumption is that if we give two tests of reading comprehension to the same student, that student's true score will be the same for both tests. Another assumption is that the error scores of the two tests are not correlated. For example, if Student A is given Test 1 and his or her error score is 3, the assumption is that if Student A is given Test 2, we cannot make predictions about the error score for Test 2 because it is assumed to be uncorrelated with the error score from Test 1. The final assumption of CTT is that the error for Test 1 is not correlated with the true score for Test 2. This assumption is violated if Test 1 betters or

worsens the true score for Test 2 or if, similar to assumption three, low scorers have an unfair advantage that inflates their observed score.

In summary, CTT is an additive model, $X = T + E$ and given that all measurements have error, E , the true scores, T , remains a theoretical construct. Instead, we use observed scores, X , to make inferences about T . To measure corporate social responsibility, individuals will respond to statements about their organization. According to CTT, we are not able to determine the true amount of corporate social responsibility, but we can make inferences about corporate social responsibility based on the observed scores from our sample.

Criterion-related Validity

In addition to demonstrating that a scale is actually measuring what it claims to measure (construct validity), a scale should also be predictive of related outcome variables. This is known as criterion-related, or predictive, validity. Remember that one of the major flaws with current measures is that they did not present predictive validity information. In order to establish the criterion-related validity of the proposed CSR scale, several measures of work-related outcome measures will be examined. First, there is a clear relationship between organizational values and job satisfaction (Diskienė & Goštautas, 2010). Given that the proposed model of CSR is based on organizational values, and also given that organizational values drive CSR activities, it is logical to assume that there is a relationship between CSR and job satisfaction. Second, as previously mentioned, ignoring CSR can result in increased turnover for an organization (Pearson & Porath, 2005). In fact, a meta-analysis conducted by Verquer et al. (2003) found a significant relationship between organizational values and turnover intent. Both of these relationships are explored further below.

Corporate social responsibility and job attitudes

Job satisfaction is an affective state wherein an employee positively views his or her organization or his or her role within an organization (Locke, 1976). An individual's job satisfaction is a result of his or her work or organizational experiences (Tziner, 2006). It is plausible that an individual's attitude toward their organization in terms of corporate social responsibility will impact his or her job satisfaction. Employees who do not hold positive attitudes towards their employer are more likely to be disengaged, unhappy with their role, and are more likely to desire to leave the organization (Lagan, 2011). In fact, job satisfaction has been related to organizational ethics (Deshpande, 1996), organizational justice (Cohen-Charash & Spector, 2001), and organizational values (Diskienė and Goštautas, 2010). Given that the proposed CSR model is based on organizational values, this latter linkage is important. Relating the job satisfaction literature to CSR, an employee that feels its company acts with integrity (*Corporate Governance*) and handles matters fairly and distributes resources fairly (*People*) is likely to report higher levels of job satisfaction. More specifically, previous research suggests there is a positive relationship between CSR and job satisfaction (Chong, 2009). Consider, for instance, Organization A and Organization B. Organization A treats its employees with respect and lets them know how much they are valued, gives employees the flexibility to accomplish job tasks as they see fit, is transparent with employees and has a reputation of conducting business with integrity, sponsors volunteer activities for their employees, and provides tuition reimbursement for employees as well. Organization B, on the other hand, forces its employees to work long hours without adequate pay, promotes managers who are focused on the bottom line and who talk harshly to employees to get them to achieve desired results, and does not support the career growth of employees. It is logical to assume that employees working for Organization A

will report higher levels of job satisfaction than employees working for Organization B.

Therefore, the following hypothesis is presented:

Hypothesis 3a: There will be a positive relationship between CSR and job satisfaction.

We can extend that same logic to turnover intentions. Turnover intention has been defined as the conscious and deliberate anticipation of and willingness to leave the organization, including thinking of quitting and searching for alternative employment (Tett & Meyer, 1993). Employees who do not feel valued are likely not satisfied with their jobs, and are also likely to be seeking other employment opportunities. (Herman, 1999) Employees want to work for organizations that have favorable reputations (Peterson, 2004) and that they can be proud of. Relating this to corporate social responsibility, this suggests that employees want to work for organizations that are known for or characterized by treating employees fairly, adhering to business ethics and supporting the local and global community. Therefore, the following hypothesis is presented:

Hypothesis 3b: There will be a negative relationship between CSR and turnover intentions.

Corporate social responsibility and work performance

In addition to work-related outcomes, the criterion-related validity of the proposed scale can also be demonstrated through job performance. As such, participants were subtly asked to evaluate their performance. Rather than explicitly asking participants to provide job performance ratings, they were asked questions such as "have you ever been asked to lead a special project at work." This allowed for the collection of performance ratings without receiving highly inflated ratings as is sometimes the case with self-ratings. As such, the following hypothesis is presented:

Hypothesis 4: The CSR scale will be positively related to performance ratings.

Generalizability

As mentioned above, it is important for the scale to be generalizable across populations. It is also important to examine whether there are group differences in how well CSR predicts the outcome measures. Given the lack of empirical research on CSR, we cannot rely on past research for predictions about group differences. However, common moderators, such as gender and race, as well as less common moderators such as tenure and functional work group will be examined.

Research Question 2a: Does gender moderate the relationship between CSR and job satisfaction?

Research Question 2b: Does gender moderate the relationship between CSR and turnover intentions?

Research Question 3a: Does race moderate the relationship between CSR and job satisfaction?

Research Question 3b: Does race moderate the relationship between CSR and turnover intentions?

Research Question 4a: Does tenure moderate the relationship between CSR and job satisfaction?

Research Question 4b: Does tenure moderate the relationship between CSR and turnover intentions?

Research Question 5a: Does age moderate the relationship between CSR and job satisfaction?

Research Question 5b: Does age moderate the relationship between CSR and turnover intentions?

Incremental Validity

The common problems with existing measures of CSR were outlined earlier in the manuscript with the most obvious problem being that previous authors have not demonstrated the predictive ability of their measures. As part of the validation process, the incremental validity of the proposed measure over and above current CSR measures will also be examined. Although it is not without its flaws, currently the most comprehensive measure of CSR is that of Maigan and Ferrell (2000). To demonstrate the incremental validity of the proposed measure, its predictive ability will be compared to that of Maigan and Ferrell's measure. As such, these hypotheses are proposed:

Hypothesis 5a: The proposed CSR scale will show a relationship with job satisfaction beyond Maigan and Ferrell's scale.

Hypothesis 5b: The proposed CSR scale will show a relationship with turnover intentions beyond Maigan and Ferrell's scale.

Scale Development

Due to the rapidly changing nature of our society, any model of CSR must allow for an organization to readily adapt to the social context in which it operates (Jamali, 2008). As a result, I propose an updated model that leverages values that organizations have identified as important to their businesses. Review of the organizational values literature provided rationale for updating current CSR scales, and provided the basis for using these values as the foundation for the proposed CSR scale. Review of the CSR literature revealed significant flaws with current scales, which are addressed through psychometric testing procedures presented in the following sections. First, an overview of the development of the proposed scale is presented.

Organizational Values Research

This research began as an organizational values scale development project. However, after delving into the organizational values literature it was clear that the intended project was out of alignment with the literature. Additional research revealed that organizational values cannot stand alone as constructs for a scale development project. Instead, each organizational value represents one important aspect of corporate social responsibility. The common values I identified as a result of reviewing the organizational values literature and conducting a random sample of organizations serve as the foundation for this corporate social responsibility scale.

When thinking about the gap in the organizational values and corporate social responsibility literature, it was clear that current models were out of date; they were not addressing the issues that are important to organizations today. Referring back to Table 1.1, only 15% of the values focus on corporate governance, only 11% focus on innovation, and only a dismal 8% focus on social responsibility. It could be argued that these models do not focus on the aforementioned values because they are not important. However, the research suggests otherwise. Organizations spend millions of dollars annually on research and development, and most large organizations have entire teams or departments focused on innovation. Due to public scandals such as Martha Stewart's insider trading and Bernie Madoff's investment scam, the corporate community has adopted clearer and more stringent corporate governance policies. Additionally, organizations, regardless of their size, have made it clear that social responsibility – through volunteerism and corporate donations – is important. Therefore, rather than these values not being important, it is more likely that current models of organizational values and corporate governance are no longer sufficient for today's business environment. As a result, it was a key objective of the current research to develop a

corporate social responsibility scale that is inclusive of value statements that are relevant in the current business context.

Values Statement Development

After the five main categories were identified through the literature, the next step was to develop items for each category. As a preliminary step to this research proposal, hundreds of statements regarding people, innovation, corporate governance, social responsibility, and education were developed and critiqued. For this step, over 50 statements were generated for each category. The statements were informed by the organizational values and corporate governance literature and current models; by various company websites, including values and mission statements; and by a gap analysis with the goal of including items that were missing from existing models. The statements were generated to represent the essence of each category. For example, the definition of *People* for the purpose of this scale is: *respecting and valuing employees & clients/customers, including providing quality and delivering; diversity including age, gender, race and ethnicity, and sexual orientation*. Therefore, items for this category were intended to address one or more aspects of this definition – some items address respect and valuing employees and other items address treating customers fairly. For a complete list of the first iteration of items, see Appendix A. As mentioned as part of the construct validity section, the items were further refined through conversations with SMEs. The final list of items is presented in Appendix D. These statements will continue to be refined as part of the exploratory nature of this research.

Chapter 3

Methods

As previously mentioned, the organizational values literature was leveraged to provide the basis for developing an updated CSR model and measurement scale. It has also been mentioned several times that very little empirical research exists in the corporate social responsibility area of research. A review of over 80 articles relating to corporate social responsibility revealed that only seven of them were empirical studies. Several researchers have either refined Carroll's (1979) original model of corporate social responsibility or proposed their own models, but less than 10 percent conducted empirical research. An evaluation of previous scales uncovered flaws in the foundation for the studies or the lack of utility of the scales. For example, Quazi and O'Brien's (2000) model relies on a continuum of CSR, focuses on profit maximization, and does not provide useful categories for the items. Similarly, Aupperle, Carroll, and Hatfield (1985) focused on an organization's profitability and also do not provide categories that are helpful for practitioner's understanding of CSR. To address this research gap, steps were taken to empirically explore the factor structure of the proposed model and then to validate a scale based on initial findings. As part of the exploratory factor analysis, item endorsement and item discrimination indices were examined. Using this information, items that were a poor fit for the model were identified, the emerging factors were examined to determine if they aligned with the proposed model, and poor performing items were eliminated. After eliminating items, a cross validation of the remaining items was conducted. These steps are outlined below.

Participants

In an effort to reduce the number of items in the final model, a pilot study was conducted to refine the model by eliminating items that were a poor fit. As such, the

following sections outline the methods taken for both the pilot study as well as the full validation study. For each study, participants completed an online survey that asked questions about corporate social responsibility, organizational citizenship behaviors, organizational commitment, job satisfaction, and turnover intentions.

Pilot Study Participants

Participants for this study were individuals who had been employed with their current organization for at least six months. Respondents who had been employed with their organization for less than six months were excluded from the survey because it was presumed that these individuals would not be able to provide the most representative information for their organization. Other inclusion requirements included being 18 years or older (or providing parental consent), and being able to read and understand the English language. For the pilot study, 325 participants responded to the survey. Out of the survey respondents, 74.9% were female and 24.2% were male. Also, 41.2% were Caucasian, 40.4% were African-American, 6.6% were Asian, and 6.1% were Hispanic. For age ranges, nearly half (49.5%) were 20-29, 18.2% were 30-39, 9.5% were 50-59, and 9.1% were under 20. For organization size, majority (58.8%) were employed with large organizations (>250 employees), 26.3% were employed with small organizations (<50 employees), and 14.9% were employed with medium-sized organizations (50-250 employees). Additionally, 24.8% were employed in the education industry and 11.7% were employed in the banking industry. Participants were recruited using two methods. For the first method, participants were recruiting using the experimental subject pool at a large Southern university, hereafter referred to as SONA. SONA is an online system where students enrolled in introductory psychology courses can elect to participate in research studies to fulfill their course research requirements. Each student received one research credit for completing this study. Students enrolled in upper-level psychology

courses could also use the SONA system to complete the study, but class credit was given at the discretion of the individual instructor. For the second method, participants were recruited through social media websites. A brief description and a link to the study were posted on Twitter and LinkedIn. Survey respondents were also asked to refer additional participants who might be interested in participating in the study.

Validation Study Participants

In order to be included in the validation study, participants were required to be 18 years or older (or provide parental consent), and be able to read and understand the English language. For the pilot study, 750 participants responded to the survey. Five participants were excluded for not agreeing to the informed consent statement, and 25 participants were excluded for skipping the informed consent statement. Out of the survey respondents, 69.4% were female and 28.8% were male. In contrast to the pilot study, the racial makeup of the validation study participants was a closer approximation to the normal population. 36.7% were Caucasian, 27% were African-American, 13.8% were Asian, and 15.5% were Hispanic. For age ranges, 35.1% were 20 years or under, 42.2% were 21-30, 9.2% were 31-40, and the remainder of participants were over 40 years of age. For organization size, majority (42.4%) were employed with small organizations (<50 employees), 17.5% were employed with medium-sized organizations (50-250 employees), and the remainder (40.3%) were employed with large organizations (>250 employees). Additionally, 16.5% were employed in the education industry, 13.3% in hospitality, 12.9% in retail, 8.8% in financial services, 7.9% in healthcare, and 7.7% in sales.

Similar to the pilot study, participants were recruited using two methods. For the first method, participants were recruiting using the experimental subject pool at a large Southern university, hereafter referred to as SONA. Again, each student received one

research credit for completing this study. For the second method, participants were recruited through two social media websites – Twitter and LinkedIn. Also for the validation study, survey respondents were asked to refer additional participants who might be interested in participating in the study.

Procedure

Before beginning the survey, participants were asked to complete an informed consent statement. The informed consent provided participants with a description of the purpose of the study, asked them to verify that they are 18 years or older (or that they had parental consent to participate in the study), and asked them if they agreed to participate in the study with the understanding that they were free to discontinue the study at any time. (See Appendix G.) After completing the informed consent page, participants were asked to complete an online survey containing the CSR scale items. Participants were asked to provide information about how each of the items relates to their organization. Participants were then asked to complete the following additional measures as part of their participation in this study: a job satisfaction scale, a turnover intentions scale, a situational judgment scale, a measure of organizational commitment, and a measure of organizational citizenship behavior. Participants were allowed to complete the survey at their convenience, but were asked to complete the survey in one sitting, if possible.

In lieu of receiving research credit, non-student participants were entered into a drawing for one of the following prizes: Amazon gift card, Starbucks gift card, or an iTunes gift card. In accordance with institutional research board (IRB) regulations for the university which the primary researcher is associated with, student participants were given the choice of receiving research credit *or* being entered into the drawing, but they

were not eligible to receive research credit *and* a drawing entry. At the end of the survey, participants indicated how they wanted to be rewarded for their time.

Measures

Corporate social responsibility

For the pilot study, the corporate social responsibility scale was a shortened version of the value statements list originally generated. Each of the main value categories contained 20 or fewer items. Participants were asked to rate each statement with regard to their current organization using a six-point Likert-type scale (1 = *Does not Describe my Organization at All* to 6 = *Describes my Organization Completely*). See Appendix D for the full questionnaire. For the validation study, only the 30 items that were considered to be a good fit for the model were retained. Also for the validation study, participants were asked to rate each statement with regard to their current organization using a six-point Likert-type scale (1 = *Strongly Disagree* to 6 = *Strongly Agree*). For both the pilot study as well as the validation study, a six-point Likert-type scale (as opposed to using an even number) was used in an effort to reduce the likelihood that participants would solely use the middle of the rating scale, and to persuade them to provide a variant of agree or disagree ratings.

Additionally, to provide support for the incremental validity of the proposed scale, Maigan and Ferrell's (2000) measure of corporate social responsibility was also used. Maigan and Ferrell developed an 10-item measure of corporate social responsibility wherein participants were given a statement, and then four response choices and were asked to assign a point value (ranging from zero to seven) to each of the response choices. The total point value for each statement (or set of response choices) could not exceed ten. The full scale is presented in Appendix C.

Job satisfaction

Several scales for measuring job satisfaction are presented in the literature. The current research focused on overall job satisfaction. As such, the Brayfield and Rothe (1951) Overall Job Satisfaction Scale (OJS) was used. The reliability for this scale is .87. In addition to job satisfaction scales, single-item measures have also been shown to be acceptable. Therefore, as a second measure of job satisfaction. Participants used a 1 (*Very Dissatisfied*) to 5 (*Very Satisfied*) Likert-type scale to respond to the following item: "All things considered, how satisfied are you with your job?"

Turnover intentions

Turnover intentions were assessed using the following statements: "I often have thought about quitting my job," "I am searching for a position with another employer" and "I am likely to leave my organization within the next year." Items were rated on a 7-point Likert-type scale ranging from 1 (*Strongly Disagree*) to 7 (*Strongly Agree*). Previous researchers have used these questions to measure turnover intentions and report coefficient alphas ranging from .70 (Jaros, 1995) to .83 (Allen & Meyer, 1990).

Overall job performance

Participants were asked to provide self-ratings of job performance. Rather than explicitly asking participants to rate their performance, respondents were asked more subtle questions such as "Have you ever been asked to lead a special project at work?" Each of the performance questions were combined and an overall job performance measure was created. For a full list of questions, see Appendix F.

Organizational values scenarios

Fifteen organizational values scenarios were created by subject matter experts to demonstrate the construct validity of each of the subscales. Participants used a multiple-choice format to indicate which behavior most closely aligns with the action they would

take if they were in the scenario. Each scenario has four responses and the primary researcher, along with the subject matter experts, determined which response was best for each scenario.

Organizational citizenship behavior

To add support for the convergent validity of the proposed measure, organizational citizenship behavior was measured. Fox and Spector (2011) developed a short 20-item organizational behavior checklist that was used for this purpose of this research. Participants are asked to report the frequency with which they perform certain behaviors using a 5-point scale ranging from 1 = *Never* to 5 = *Every day*.

Organizational commitment

As a means of further examining the convergent and discriminant validity of the proposed measure, participants were also asked questions relating to organizational commitment. Allen, Meyer, and Smith (1993) developed a 30-item organizational commitment scale. The scale contains 10 questions for each of the three types of commitment – affective, continuance, and normative. Participants used a 7-point Likert-type scale (1 = *Strongly Disagree* and 7 = *Strongly Agree*) to respond to each item. The reported alpha coefficient ranges from .77 to .85 for the three variants of commitment.

Data Analysis

Before any statistical procedures were applied to the model, the first step was to conduct a content analysis. A panel of subject matter experts provided feedback on the items in terms of their clarity and subscale assignment. After the content analysis was complete, the psychometric properties of the model were examined. First, the item endorsement and item discrimination indices were evaluated. The item endorsement estimate indicates how likely an individual is to endorse, or agree with an item based on their ability level. This means that participants with higher ability levels will be more likely

to endorse a difficult item that participants with lower ability levels. Relating this to the CSR scale, it was expected that participants employed in organizations that are more participative in CSR activities will be more likely to endorse, or agree with difficult items than participants employed in organizations with lower levels of CSR. For item endorsement, items with extremely high means were removed from the final model to reduce potential range restriction of the final scale. Another important index to examine at this stage is the extent to which individual items relate to the overarching scale average (minus the individual item of interest – i.e., a corrected item-total correlation), referred to as an index of item discrimination. Item discrimination conceptually examines the extent to which an individual item aligns with the overarching latent construct of interest, and in turn provides information regarding the extent to which an individual item can differentiate between individuals 'high' and 'low' in the construct of interest. (Reise, Ainsworth, & Haviland, 2005). Mehrens and Lehmann's (1973) recommendation that the item discrimination level should be greater than .30 was followed for this research. To examine item endorsement and item discrimination, both CTT (pilot study) and IRT (validation study) methods were used to determine the means and discrimination indices for each item.

Next, the internal consistency of the overall scale was evaluated, and correlations were run between the items to provide additional support for the internal consistency of the items. To address Research Question 1, the overall corporate social responsibility scale was tested using exploratory factor analysis. Although there are five organizational values present, all of the items were expected to converge onto one overarching factor, corporate social responsibility. For the remaining research questions (2a-5b), t-tests (pilot study) and differential item functioning (DIF) statistics (validation study) were used to determine if there were moderator effects for any of the groups. The

purpose of these analyses was to indicate if one group of participants (i.e. Males) was responding to an item much differently than another group (i.e. Females). Group differences are important to both researchers and practitioners. For example, one purpose of the current research is to provide a tool for organizations to evaluate their CSR policies and employees' awareness of and attitude towards them. The Equal Employment Opportunity Commission (EEOC) provides specific guidelines for tests used in employment settings. Therefore, a test that contains items that differ for certain groups could potentially lead to legal troubles for an organization. Differential item functioning of the statements was examined using the Mantel-Haenszel chi-square statistic (Schumaker, 2005). The Mantel-Haenszel technique divides participants into two groups, focal and reference. The focal group is the group of interest and where we want to examine if items are performing differently for this group than the reference group.

After examining individual items, the appropriate analyses for each hypothesis was conducted. Hypotheses 1 and 2 are related to the convergent and discriminant validity and therefore, correlational analyses were run to determine if there were significant relationships between the proposed subscales and the existing measures used to examine the individual subscales. For Hypothesis 3 regression analyses were conducted to examine the criterion-related validity of the scale. For Hypothesis 4, descriptive statistics (Cross tabulations) will be used to determine if those high on CSR indicated better performance. For Hypothesis 5, the incremental validity of the proposed CSR scale was examined by conducting multiple regression analyses to determine its ability to predict job satisfaction and turnover intentions above and beyond the existing scales. Once items were removed from the model and the final set of items was determined, additional analyses were run to examine the validity of the model. From a

practical perspective, the most important analyses were the incremental and predictive ability of the model given its intended use in the field with organizations.

Chapter 4

Results

Pilot Study

The main goal of the current corporate social responsibility research was to develop and validate a measure of CSR that leverages the organizational values literature and yields a tool that is useful for organizations in today's current business environment. After reviewing the literature, five common, or most-used, organizational values emerged. These five values – *People, Innovation, Corporate Governance, Social Responsibility, and Education* – were leveraged to develop a model of corporate social responsibility that is applicable to and has maximum utility for today's organizations. Increasingly, organizations are focusing on corporate social responsibility so the timing of this research will help organizations further their goals such as becoming industry leaders, and most importantly, attracting and retaining top quality candidates. In order to ensure that the proposed measure of corporate social responsibility has business value, the scale was measured against important work-related outcomes such as job satisfaction and turnover intentions.

Rather than assuming that the five aforementioned values were representative of corporate social responsibility, a pilot study was conducted to confirm this hypothesis. Building upon the initial item generation and scale development work that was conducted, the pilot study served as an avenue to determine which items would yield the best model of corporate social responsibility. The goal of the pilot study was to narrow down the items in the final measure of corporate social responsibility and to determine which items were most representative of the corporate social responsibility construct as determined through several statistical analyses such as exploratory factor analysis, item endorsement analysis, and item discrimination analysis. It is also important that the

overall scale has the ability to significantly predict job satisfaction and turnover intentions.

The steps of the pilot study are outlined below.

Content Analysis

Before the pilot study was distributed to participants, a content analysis was conducted. The 76 items in the originally proposed model were reviewed and an effort was made to reword all of the items to focus on organizational actions rather than employees perceptions of the company's actions. Then, each of the items was reviewed by subject matter experts. SMEs were asked to provide feedback on the clarity of the item wording, the subscale to which the item was assigned, and the relevance and redundancy of each item. Much of this work was also done before the 76-item set was proposed to none of the items were assigned to alternate subscales; each item was determined to be relevant to the subscale and overall corporate social responsibility, and no items were moved for redundancy. The content analysis did, however, help to reword some of the items for clarity. For example, one item originally stated "My company partners with literacy organizations/organizations committed to promoting literacy." This item was reworded to state "My company partners with organizations committed to promoting literacy." At the end of the content analysis, each of the 76 items were retained for use in the pilot study. Next, the statistical analyses conducted for the pilot study are reviewed.

Scale Analyses

For the pilot study, a Classical Test Theory (CTT) approach was taken to analyze the data. The endorsement and discrimination indices were calculated for each item. (For a full list of results, see Table 3-1). First, the item endorsement was examined by exploring item means. The item mean is indicative of how difficult an item is. An item should not have a mean that is too low or a mean that is too high. From a traditional

perspective, low means indicate that the item is too difficult and that majority of respondents are answering the item incorrectly whereas high means indicate that the item is not difficult and that majority of respondents are answering the item correctly. Relating this to corporate social responsibility, items with a low mean are those that majority of participants disagree with (thereby indicating low corporate social responsibility) and items with a high mean are those where majority of participants indicate agreement (thereby indicating high corporate social responsibility). Ideally, there should be a mix of easy and difficult questions to cover the full range of the scale. The reason for this is to ensure that the corporate social responsibility construct is accurately being measured regardless of whether respondents report low, moderate, or high levels of corporate social responsibility. In order to determine whether a mean was too low or too high, I examined the mean and standard deviation of each individual item. Initially, the intent was to remove items with means more than one standard deviation below the mean, and items with means above the overall mean. After reviewing the data, this would have resulted in 13 of the 14 *Corporate Governance* items being removed from the model, which would have significantly limited the content domain coverage for this subscale. Also, because this was a pilot study and not the full validation study, a more conservative approach was taken. Instead, the items within each subscale were examined in relation to one another. Specifically, I calculated the mean of the items within each subscale and evaluated each item against the subscale mean. For example, the mean for the *People* subscale was 4.65 and the item “My company has respect for its customers” had a mean of 4.91. Given that the mean for this item was higher than the overall mean for the subscale to which it was assigned, that item was dropped from the model. Each of the items that was dropped will not be covered in the text; instead, a high-

level subscale analysis is presented next and the more granular details of the analysis can be found in Table 3-1.

The mean for the *People* subscale was 4.65 and 12 items were removed from the *People* subscale due to having means greater than 4.65. As a result, eight items remained in the *People* subscale. The mean for the *Innovation* subscale was 4.23 and seven items were removed from the *Innovation* subscale due to having means greater than 4.23. As a result, six items remained in the *Innovation* subscale. The mean for the *Corporate Governance* subscale was 4.77 and eight items were removed from the *Corporate Governance* subscale due to having means greater than 4.77. As a result, six items remained in the *Corporate Governance* subscale. The mean for the *Social Responsibility* subscale was 4.35 and five items were removed from the *Social Responsibility* subscale due to having means greater than 4.35. As a result, six items remained in the *Social Responsibility* subscale. Finally, the mean for the *Education* subscale was 4.13 and 11 items were removed from the *Education* subscale due to having means greater than 4.13. As a result, seven items remained in the *Education* subscale. In all, 43 items were removed from the model based on high item means whereas no items were removed from the model based on low means, which left 33 items in the model. As an additional way of addressing the high item means, the skewness of each item was evaluated. The adjusted Fisher-Pearson standardized moment coefficient (through SPSS 21) was used to calculate skewness. Several researchers (Klein & Fischer, 2006; Oja, 1981, van Zwet, 1964) suggest that values less than -1.00 or greater than 1.00 indicate high skewness. Taking a look at the skewness values, 24 items had values less than -1.00, indicating they were highly skewed items. Of the 24 items, 21 were items that were dropped as part of the endorsement analysis. Therefore, as a result of this analysis, only three additional items (all from the Corporate

Governance subscale) were dropped from the model, leaving 30 items in the model. See Table 4-1 for a full list of results.

Next, the item discrimination index was evaluated to determine the extent to which each item was able to discriminate between those high on corporate social responsibility and those low on corporate social responsibility. Relating this to CSR, the goal was to retain items that a) identify people with high levels of CSR that also endorsed (or indicated agreement with) an item, and b) identify people with low levels of CSR that did not endorse (or disagreed with) an item. Therefore, an item has the ability to discriminate between high and low levels of CSR if it correctly identifies whether or not a respondent endorses an item. To obtain discrimination values, corrected item-total correlation analyses were run. The corrected item-total correlation provides the correlation between the item score (from 1-6 on the Likert-type scale that was used) and the overall scale score. The correlation is “corrected,” meaning that the resulting value is the correlation between the item score (i.e., People0001) and the overall scale score (CSR) without that item (i.e., People0001), meaning that the value has been “corrected” for the item (i.e., People0001) such that it is not part of the calculation for the overall scale score. Items with high corrected item-total correlations are better able to discriminate between participants that have low and high levels of ability (Reise, Ainsworth, & Haviland, 2005). Relating this to corporate social responsibility, it is expected that if a participant indicates strong agreement with a single item, then he or she should also indicate higher levels of agreement with overall corporate social responsibility. Therefore, only items with high discrimination values (measured through corrected item-total correlations) should be retained in the model. Mehrens & Lehmann (1973) assert that an acceptable item discrimination value is .30 or greater. Table 4-1

shows that all items yielded a discrimination value above .30 and therefore no items were removed based on this criteria.

Table 4-1 Item Analysis Results – Pilot Study

<i>Subscale</i>	<i>Item Wording</i>	<i>Subscale Mean</i>	<i>Item Mean</i>	<i>Std. Dev.</i>	<i>Skew</i>	<i>Disc. Index</i>
<i>People</i>	Ensures that I feel valued as an employee	4.65	4.26	1.53	-0.63	0.83
	Makes me feel respected as an employee		4.29	1.52	-0.72	0.82
	Has respect for its customers*		4.91	1.14	-1.08	0.63
	Works to provide good products to our customers*		5.07	1.09	-1.41	0.61
	Works to give the best service to our customers*		5.02	1.18	-1.40	0.66
	Makes sure that I do not feel out of place because of my age*		4.65	1.38	-0.86	0.56
	Makes sure that I do not feel out of place because of my gender*		4.89	1.37	-1.21	0.59
	Makes sure that I do not feel out of place because of my race*		4.87	1.33	-1.18	0.56
	Focuses on people*		4.74	1.45	-1.06	0.68
	Works to make sure its employees feel supported		4.24	1.55	-0.63	0.84
	Fosters an environment that is characterized by respect for lifestyle, cultural, and ethnic differences		4.56	1.48	-0.85	0.76
	Is committed to the safety of its employees*		4.97	1.27	-1.35	0.67

Table 4-1 – *Continued*

	Strives for a diverse workplace		4.58	1.35	-0.80	0.70
	Supports teamwork*		4.72	1.39	-1.00	0.78
	Emphasizes respect as part of its culture*		4.76	1.43	-1.20	0.82
	Encourages employees to treat customers with respect*		5.13	1.17	-1.58	0.59
	Emphasizes work-life balance		4.14	1.54	-0.50	0.71
	Work to make sure its employees feel treasured		3.93	1.62	-0.37	0.82
	Strives to make sure its employees feel valued		4.10	1.59	-0.47	0.83
	Makes sure that our customers come first*		5.07	1.19	-1.47	0.61
<i>Innovation</i>	Makes sure that my ideas (or suggestions/recommendations) are valued*	4.23	4.28	1.44	-0.58	0.77
	Makes sure that I feel heard		4.13	1.47	-0.50	0.76
	Ensures that I do not feel out of place because my ideas are different than others		4.21	1.44	-0.49	0.79
	Makes sure that I feel valued because of my ideas		4.09	1.48	-0.46	0.79
	Is supportive of creativity and innovation*		4.27	1.50	-0.46	0.74
	Values innovation and creativity*		4.34	1.47	-0.53	0.75
	Makes sure that I feel comfortable expressing my ideas at work*		4.37	1.46	-0.70	0.75

Table 4-1 – *Continued*

	Encourages creativity and innovation*		4.31	1.46	-0.58	0.73
	Supports the creative process		4.13	1.57	-0.45	0.76
	Encourages employees to branch out and apply their talents in new ways		4.11	1.51	-0.54	0.75
	Understands that diversity (of thought, expertise, experience, background, etc.) is important for innovation*		4.36	1.49	-0.59	0.81
	Believes diversity inspires new ways of thinking*		4.31	1.48	-0.69	0.81
	Offers creative solutions		4.05	1.56	-0.42	0.77
<i>Corporate Governance</i>	Plays by the rules	4.77	4.68	1.43	-0.96	0.73
	Acts responsibly in its decision making**		4.73	1.38	-1.03	0.78
	Makes honest decisions		4.57	1.45	-0.90	0.75
	Encourages me to abide by a Code of Conduct*		5.11	1.17	-1.59	0.69
	Works by business ethics*		4.92	1.31	-1.34	0.73
	Rewards ethical work behavior		4.34	1.54	-0.74	0.80
	Works by honest business practices*		4.81	1.38	-1.22	0.79
	Conducts business in an honest manner*		4.80	1.33	-1.11	0.77
	Does business in a fair manner**		4.76	1.38	-1.10	0.79
	Works by ethical standards*		4.89	1.34	-1.28	0.78
	Holds employees accountable for their actions*		4.79	1.48	-1.25	0.61

Table 4-1 – Continued

	Is committed to doing the right thing*		4.81	1.36	-1.18	0.75
	Represents itself honestly*		4.79	1.35	-1.13	0.74
	Believes in having the courage to do the right thing**		4.71	1.43	-1.10	0.74
<i>Social Responsibility</i>	Encourages employees to volunteer*	4.35	4.37	1.71	-0.76	0.70
	Is active in the community*		4.42	1.57	-0.83	0.58
	Has a recycling program		4.25	1.78	-0.76	0.48
	Makes sure the workplace is safe for all employees*		4.97	1.22	-1.35	0.67
	Supports the community it is in*		4.43	1.54	-0.80	0.57
	Is concerned about human rights*		4.40	1.57	-0.79	0.67
	Is environmentally friendly		4.16	1.67	-0.63	0.69
	Is involved in community service projects		4.17	1.68	-0.57	0.54
	Is committed to being a good neighbor in the community		4.34	1.59	-0.73	0.66
	Is committed to minimizing the environmental impacts of our business		4.04	1.67	-0.51	0.67
	Is committed to conducting business in a sustainable manner		4.32	1.60	-0.78	0.71
<i>Education</i>	Allows employees to balance their work schedule to meet educational goals*	4.13	4.64	1.45	-0.98	0.64
	Offers employee training and		4.46	1.55	-0.81	0.77

Table 4-1 – *Continued*

	development programs*					
	Donates resources to education programs		3.85	1.75	-0.39	0.63
	Has a partnership with one or more universities that offer college courses		3.83	1.94	-0.35	0.50
	Provides educational scholarships for employees		3.55	1.99	-0.13	0.58
	Donates to college scholarship funds		3.42	2.09	0.00	0.57
	Has resources that support my professional development*		4.17	1.78	-0.59	0.73
	Provides opportunities for me to grow*		4.20	1.57	-0.60	0.80
	Encourages the education of our employees*		4.44	1.58	-0.84	0.81
	Believes that learning is important*		4.85	1.43	-1.19	0.84
	Is improving the lives of others through education*		4.17	1.81	-0.63	0.73
	Is doing its part to ensure that citizens around the world have access to education		3.62	1.93	-0.18	0.66
	Is committed to developing an educated workforce*		4.22	1.77	-0.65	0.76
	Offers high school or college internships		4.04	2.00	-0.49	0.51
	Believes in continuous education*		4.60	1.61	-1.00	0.68
	Challenges its employees to		4.41	1.66	-0.84	0.81

Table 4-1 – *Continued*

	constantly develop professionally*					
	Encourages me to develop my areas of expertise*		4.42	1.64	-0.87	0.82
	Partners with organizations committed to promoting literacy		3.46	1.95	-0.05	0.59

Note: * indicates that an item was removed from the model based on item endorsement analysis

** indicates that an item was removed from the model based on skewness

The next step was to evaluate the internal consistency of the overall scale. The overall scale reliability was $\alpha = .97$, which is indicative of excellent reliability and suggests that the items are, in fact, measuring the same construct. The high overall reliability of the scale suggests also that there is significant overlap among the items and that further analysis can be conducted to identify poor performing items and to shorten the overall scale without compromising the internal consistency of the scale. To confirm that there is significant overlap between the items, correlations were run between the items within each subscale. The results revealed that the items were highly, significantly correlated with one another (see Tables 4-2 – 4-6). Given the significant overlap between items, as demonstrated by the high internal consistency of the scale and high correlations between the items, additional items can be removed without impacting the scale's ability to measure corporate social responsibility through the five organizational values.

Table 4-2 *Correlations for the 8 People Subscale Items*

	1.	2.	3.	4.	5.	6.	7.	8.
1. Ensures that I feel valued as an employee	1							
2. Makes me feel respected as an employee	0.93	1						
3. Works to make sure its employees feel supported	0.83	0.83	1					

Table 4-2 – *Continued*

4. Fosters an environment that is characterized by respect for lifestyle, cultural, and ethnic differences	0.67	0.67	0.74	1				
5. Strives for a diverse workplace	0.51	0.51	0.59	0.68	1			
6. Emphasizes work-life balance	0.66	0.68	0.70	0.59	0.41	1		
7. Works to make sure its employees feel treasured	0.81	0.80	0.85	0.71	0.54	0.74	1	
8. Strives to make sure its employees feel valued	0.83	0.82	0.87	0.70	0.56	0.74	0.93	1

Table 4-3 Correlations for the 6 items of the Innovation Subscale

	1.	2.	3.	4.	5.	6.
1. Makes sure that I feel heard	1					
2. Ensures that I do not feel out of place because my ideas are different than others	0.81	1				
3. Makes sure that I feel valued because of my ideas	0.84	0.86	1			
4. Supports the creative process	0.73	0.77	0.78	1		
5. Encourages employees to branch out and apply their talents in new ways	0.75	0.72	0.77	0.85	1	
6. Offers creative solutions	0.73	0.73	0.75	0.83	0.80	1

Table 4-4 Correlations for the 3 items of the Corporate Governance Subscale

	1.	2.	3.
1. Plays by the rules	1		
2. Makes honest decisions	0.75	1	
3. Rewards ethical work behavior	0.60	0.69	1

Table 4-5 Correlations for the 6 items of the Social Responsibility Subscale

	1.	2.	3.	4.	5.	6.
1. Has a recycling program	1					
2. Is environmentally friendly	0.60	1				
3. Is involved in community service projects	0.54	0.57	1			
4. Is committed to being a good neighbor in the community	0.51	0.65	0.79	1		

Table 4-5 – *Continued*

5. Is committed to minimizing the environmental impacts of our business	0.65	0.84	0.64	0.74	1	
6. Is committed to conducting business in a sustainable manner	0.49	0.79	0.50	0.64	0.84	1

Table 4-6 Correlations for the 7 items of the Education Subscale

	1.	2.	3.	4.	5.	6.	7.
1. Donates resources to education programs	1						
2. Has a partnership with one or more universities that offer college courses	0.64	1					
3. Provides educational scholarships for employees	0.60	0.64	1				
4. Donates to college scholarship funds	0.64	0.68	0.84	1			
5. Is doing its part to ensure that citizens around the world have access to education	0.54	0.69	0.63	0.64	1		
6. Offers high school or college internships	0.54	0.58	0.49	0.52	0.55	1	
7. Partners with literacy organizations/organizations committed to promoting literacy	0.65	0.72	0.56	0.65	0.71	0.54	1

Running the correlation analyses was important in demonstrating the internal consistency of the scale. The ultimate goal is to develop a scale that measures a single construct, corporate social responsibility, and to demonstrate that the five organizational values are the manifestations of that construct. Therefore, the next section of the manuscript will discuss the steps taken to assess the factor structure of the scale.

The goal of the preceding stage of the pilot study analysis was to evaluate item endorsement and discrimination. After reviewing these two measures and the skewness, a total of 46 items were removed from the model, leaving 30 items in the model at this point. The next phase of the pilot study analysis was to examine the factor structure of the 30-item model by conducting an exploratory factor analysis using SPSS, but first I would like to address missing data.

To this point, every data point that was provided has been evaluated in order to make decisions regarding item endorsement, item discrimination, and skewness. Now that a smaller set of items has been selected, only participants that have less than 10% missing data will be included in subsequent analyses. To recap, the initial pilot study sample was $N=30$. Using the 30-item model, 293 participants provided a response to at least one of the 30 data points. For the final sample, 219 participants were missing less than 10% of the responses. Stated another way, 80 out of the 293 participants were dropped for missing responses to three or more of the 30 items that are in the scale at this time. After having addressed missing data, the remaining 30 items were loaded into the model. The initial analysis revealed sufficient support for a one-factor solution. The first factor extracted showed an eigenvalue of 16.10 and accounted for 53.7% of the variance in the model. Following the recommendation of Reckase (1979), an eigenvalue greater than 1 and greater than 20% variance explained by the first factor are sufficient support for a one-factor solution. Although three additional factors presented eigenvalues greater than 1, they did not explain a significant amount of additional variance in the model. The second accounted for 14.4% of the variance, the third accounted for 4.7% of the variance, and the fourth accounted for 3.4% of the variance in the model, but none of these meet the minimum requirement set forth by Reckase.

As the next step in evaluating the model, the factor loading for each item was evaluated. According to Nunnally (1978), .40 should be used as the factor loading cutoff value when developing a new scale as is the case in the present study. Following this recommendation, each of the items was retained in the model. For a full list of factor loadings, see Table 4-7.

Table 4-7 Factor Loadings for the 30 items of the CSR Scale

Item Wording	Factor 1
Ensures that I feel valued as an employee	.82
Makes me feel respected as an employee	.80
Works to make sure its employees feel supported	.85
Fosters an environment that is characterized by respect for lifestyle, cultural, and ethnic differences	.77
Strives for a diverse workplace	.67
Emphasizes work-life balance	.77
Work to make sure its employees feel treasured	.83
Strives to make sure its employees feel valued	.85
Makes sure that I feel heard	.81
Ensures that I do not feel out of place because my ideas are different than others	.81
Makes sure that I feel valued because of my ideas	.83
Supports the creative process	.82
Encourages employees to branch out and apply their talents in new ways	.82
Offers creative solutions	.84
Plays by the rules	.70
Makes honest decisions	.74
Rewards ethical work behavior	.78
Has a recycling program	.48
Is environmentally friendly	.76
Is involved in community service projects	.55
Is committed to being a good neighbor in the community	.66
Is committed to minimizing the environmental impacts of our business	.70
Is committed to conducting business in a sustainable manner	.77
Donates resources to education programs	.67
Has a partnership with one or more universities that offer college courses	.54
Provides educational scholarships for employees	.61
Donates to college scholarship funds	.62
Is doing its part to ensure that citizens around the world have access to education	.70
Offers high school or college internships	.55
Partners with literacy organizations/organizations committed to promoting literacy	.64

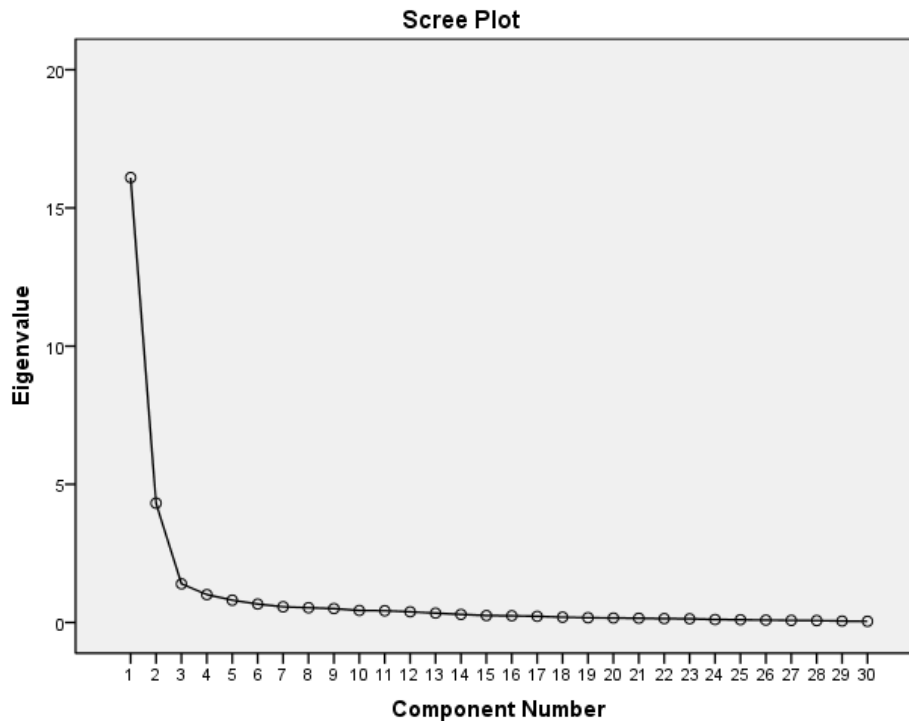


Figure 4-1 Scree Plot of 30 item Factor Analysis

To this point, the original items for the corporate social responsibility scale have been evaluated in terms of their endorsement, discrimination, and model fit. The next series of analyses were conducted to determine the predictive ability of the scale. Recall that participants responded to two measures of job satisfaction, a five-item overall job satisfaction scale, as well as a single item indicator of job satisfaction, and a measure of turnover intentions. Regression analyses revealed the scale significantly predicted job satisfaction and turnover intentions. First, corporate social responsibility significantly predicted job satisfaction scale scores, $\beta = .46$, $t(180) = 8.33$, $p < .001$. The proposed corporate social responsibility scale also explained a significant proportion of variance in job satisfaction scores, $R^2 = .28$, $F(1, 180) = 69.41$, $p < .001$. Second, corporate social responsibility significantly predicted the single-item measure of job satisfaction, $\beta =$

.58, $t(180) = 10.32$, $p < .001$. Corporate social responsibility also explained a significant proportion of variance in the single-item measure of job satisfaction, $R^2 = .37$, $F(1, 180) = 106.39$, $p < .001$. Finally, corporate social responsibility significantly predicted turnover scale scores, $\beta = -.51$, $t(181) = -3.99$, $p < .001$. Corporate social responsibility also explained a significant proportion of variance in turnover scores, $R^2 = .08$, $F(1, 181) = 15.92$, $p < .001$.

After assessing the factor structure of the overall scale, individual item endorsement and discrimination, and conducting criterion validity analysis, I also wanted to conduct preliminary analysis to determine if there were demographic differences for any of the items. The results of the analysis indicated that there were no significant differences for any of the items between females and males, or between older and younger participants. However, there were significant differences for race on one of the *Corporate Governance* items (“Plays by the rules”), one of the *Social Responsibility* items (“Is committed to conducting business in a sustainable manner”), and two of the *Education* items (“Is doing its part to ensure that citizens around the world have access to education” and “Partners with organizations committed to promoting literacy”). Majority group participants were more likely to endorse the *Corporate Governance* item, whereas minority group participants were more likely to endorse the *Social Responsibility* and *Education* items. To review the items that yielded demographic differences, see Table 4-8.

Table 4-8 Race Differences for Corporate Social Responsibility Items

Item	Group	N	Mean	SD	t	df	p
Plays by the rules (Corporate Governance)	Minority	144	4.53	1.51	-2.06	217	.04
	Majority	75	4.95	1.25			
Is committed to conducting business in a sustainable manner (Social Responsibility)	Minority	143	4.43	1.57	2.01	215	.05
	Majority	74	3.96	1.72			

Table 4-8 – *Continued*

Is doing its part to ensure that citizens around the world have access to education (Education)	Minority	137	3.75	1.85	1.99	207	.05
	Majority	72	3.19	2.06			
Partners with organizations committed to promoting literacy (Education)	Minority	138	3.67	1.86	2.51	209	.01
	Majority	73	2.97	2.06			

Despite the presence of demographic difference for a few of the 30 scale items, these items will not be dropped from the model at this time. For the full validation study, more robust differential item functioning and test bias analyses will be conducted. The presence of demographic differences does not automatically equate to the necessity to remove the item from the model. Instead, additional analysis will be conducted for the full validation study to further evaluate the merit of each item and determine if there are practical reasons for item differences, and also to determine if there is test bias.

Pilot survey conclusion

The purpose of the pilot study was to eliminate items from the model that were a poor fit based on several characteristics. The goal was to narrow down items in the final measure and determine which items were most representative of the corporate social responsibility construct. Results of the factor analysis, item discrimination analysis, item endorsement analysis, content analysis, and mean difference analysis served to eliminate more than 60% of the proposed items, leaving the remaining scale at 30 items. Factor analysis results supported a sufficient one-factor solution for corporate social responsibility. Additional analyses, such as incremental validity analyses and more rigorous analyses, such as differential item functioning, were reserved for the full validation study. Instead, the pilot analyses yielded support for a measure of corporate social responsibility that leverages the organizational values research and has utility for organizations. Next, the results of the validation study are presented.

Validation Study

After conducting preliminary analyses on the pilot study data and determining which items should be retained in the model, a new survey was posted online via Survey Monkey. The next section of this paper will cover the analyses that were conducted to determine which items should be retained to create the final measure of corporate social responsibility. First, the scale was further refined based on item endorsement and discrimination analyses. Next, the factor structure of the model was evaluated and the factor structure was tested. Finally, the proposed research questions and hypotheses will be addressed.

Scale Development

The pilot study helped to shorten the scale and identify items that were a poor fit for the model. Now, each of the remaining 30 items will be analyzed using the same process as the pilot study. The first step was to evaluate the endorsement of each of the items. The survey originally asked participants to indicate the extent to which each item described their company ranging from “Does not describe my company at all” to “Completely describes my company.” At this stage, I wanted to examine the efficacy of the scale anchors. Some skew was expected given that we could not specifically target people that were working at low CSR organizations, specifically we did expect high means due to the low baselines of people representing organizations from this end of the construct. Given the skew of the data from the pilot, I wanted to examine the extent to which changing the anchors might have an impact. A small sample ($N=20$) was tested and the item means lacked variability in that they were all high (> 3.74), suggesting range restriction. In turn, it was determined that these anchors were not functioning as expected, and I reverted to using a more familiar set of scale anchors. Specifically, the scale anchors were changed to range from “Strongly disagree” to “Strongly agree.”

Another small sample ($N=20$) was tested and the item means were slightly lower (3.06 and above), thus these scale anchors were retained.

After refining the scale anchors, the endorsement of each of the remaining 30 items was examined. Similar to the approach taken with the pilot study, I examined the average mean and standard deviation for each item against the overall mean and standard deviation for that organizational values subscale. The mean for the *People* subscale was 4.49 (lower than in the pilot study) and four items were removed from the *People* subscale due to having means greater than 4.49. As a result, four items remained in the *People* subscale. The mean for the *Innovation* subscale was 4.29 (lower than in the pilot study) and three items were removed from the *Innovation* subscale due to having means greater than 4.49. As a result, three items remained in the *Innovation* subscale. The mean for the *Corporate Governance* subscale was 4.75 (lower than in the pilot study) and two items were removed from the *Corporate Governance* subscale due to having means greater than 4.75. As a result, only one item remained in the *Corporate Governance* subscale. The mean for the *Social Responsibility* subscale was 4.16 (lower than in the pilot study) and three items were removed from the *Social Responsibility* subscale due to having means greater than 4.16. As a result, three items remained in the *Social Responsibility* subscale. Finally, the mean for the *Education* subscale was 3.46 (higher than in the pilot study) and four items were removed from the *Education* subscale due to having means greater than 3.41. As a result, three items remain in the *Education* subscale. In all, 16 of the 30 items were removed from the model based on high item means whereas no items were removed from the model based on low means. Despite the item means being somewhat lower with the standard scale anchors, the item means were still relatively high. Therefore, the skewness of each item was evaluated. Using the previously applied Fisher-Pearson standard (Klein & Fischer, 2006; Oja, 1981, van Zwet,

1964), analysis revealed that one of the *People* items and two of the *Corporate Governance* items were highly skewed, having skewness values less than -1.00. Each of these three items overlapped with items that were removed from model based on high means. After conducting the endorsement and skewness analyses, 14 items remain in the model. See Table 4-9 for a full list of results.

Table 4-9 Item Analysis Results – Validation Study

Subscale	Item Wording	Subscale Mean	Item Mean	Std. Dev.	Skew	Disc. Index
People	Ensures that I feel valued as an employee	4.49	4.48	1.40	-0.85	.71
	Makes me feel respected as an employee*		4.55	1.40	-0.95	.72
	Works to make sure its employees feel supported*		4.54	1.44	-0.87	.76
	Fosters an environment that is characterized by respect for lifestyle, cultural, and ethnic differences*		4.72	1.41	-1.06	.70
	Strives for a diverse workplace*		4.74	1.30	-0.91	.66
	Emphasizes work-life balance		4.37	1.52	-0.68	.71
	Works to make sure its employees feel treasured		4.20	1.55	-0.57	.77
	Strives to make sure its employees feel valued		4.34	1.51	-0.70	.78
	Innovation	Makes sure that I feel heard	4.29	4.27	1.41	-0.62
Ensures that I do not feel out of place because my ideas are different than others*			4.38	1.39	-0.67	.75
Makes sure that I feel valued			4.29	1.43	-0.61	.74

Table 4-9 – Continued

	because of my ideas*					
	Supports the creative process*		4.31	1.49	-0.55	.76
	Encourages employees to branch out and apply their talents in new ways		4.25	1.48	-0.58	.74
	Offers creative solutions		4.21	1.49	-0.51	.76
Corporate Governance	Plays by the rules*	4.75	4.88	1.30	-1.20	.63
	Makes honest decisions*		4.82	1.34	-1.16	.68
	Rewards ethical work behavior		4.55	1.49	-0.90	.69
Social Responsibility	Has a recycling program	4.16	3.97	1.90	-0.46	.53
	Is environmentally friendly*		4.17	1.69	-0.57	.77
	Is involved in community service projects		4.03	1.78	-0.45	.65
	Is committed to being a good neighbor in the community*		4.37	1.60	-0.73	.72
	Is committed to minimizing the environmental impacts of our business		4.00	1.73	-0.44	.75
	Is committed to conducting business in a sustainable manner*		4.44	1.59	-0.84	.75
Education	Donates resources to education programs*	3.41	3.74	1.81	-0.27	.68
	Has a partnership with one or more universities that offer college courses*		3.57	2.00	-0.11	.59
	Provides educational		3.31	2.02	0.07	.58

Table 4-9 – *Continued*

	scholarships for employees					
	Donates to college scholarship funds		2.90	2.03	0.45	.60
	Is doing its part to ensure that citizens around the world have access to education*		3.39	1.99	0.05	.70
	Offers high school or college internships		3.61	2.09	-0.13	.55
	Partners with organizations committed to promoting literacy		3.23	2.01	0.14	.55

Note: * indicates that an item was removed from the model based on item endorsement analysis

The next step was to evaluate the item discrimination of the scale items. Similar to the pilot study, each of the scale items had corrected item-total correlation value above .30 (as set forth by Mehrens & Lehmann, 1973) and was therefore retained in the model. For a full list of discrimination values, see Table 4-9.

Before moving forward, I feel it is necessary to present a quick review of the model before shifting to additional analyses. After the item endorsement analysis was conducted, 14 items remained in the model, leaving an uneven distribution across the organizational values. The concern here is that the *People* subscale would be overrepresented with four items remaining in the model, whereas the *Corporate Governance* subscale would be underrepresented with only one item left in the model. Therefore, an attempt was made to ensure both appropriate content domain coverage, but also to ensure balance across the five organizational values in the final model. As a result, each set of subscale items was evaluated and a single item was chosen to be placed in the final model.

For each subscale, three things were considered: 1) which item had the highest discrimination value, 2) which item had the mean closest to the center, and 3) from a

practical perspective, which item wording best represented the essence, or the intended meaning, of that subscale. For example, the *Innovation* item that was retained in the model was “My company offers creative solutions” because it was the item with the mean closest to the center ($M = 4.21$) and it also high the highest discrimination value (.76). For the *People* and *Education* items, both the statistical and practical significance of the item was evaluated. For example, for the *People* value, item with the mean closest to the center was the item with the second highest discrimination values, meaning there were two items that could potentially be chosen. Two things were considered when making the decision regarding which item should be retained in the model. First, from a statistical perspective, I considered that the difference between the discrimination values was only .01, which does not represent a very meaningful difference. Second, from a practical perspective, I considered the item wording also what I had seen in practice through the literature and organizational reviews. For example, one of the items was “My company work to make sure its employees feel treasured” and the other item was “My company strives to make sure its employees feel valued.” The latter item was chosen because the organizational academic literature as well as organizational values and mission statements talk in terms of “valuing” employees rather than making them “feel treasured.” As a result, the decision was made to retain the item that would likely have more practical value in an applied organizational setting.

The final model includes a set of items that balances the statistical properties of the items with the practical application of the items. The rationale behind why each item was retained is provided next. First, for the *People* subscale, the decision was made to make a small sacrifice in terms of the statistical properties in order to retain an item that was the best representation of the construct. After evaluating the remaining eight items were evaluated, the item that had the mean closest to the center, an acceptable

discrimination value, and had practical significance in terms of the wording was “My company strives to make sure its employees feel valued.” The remaining seven *People* items were not selected for one of the following reasons: a) the item had a personal component (i.e. “My company ensures that I feel valued as an employee.”), b) the item had a mean that was further away from the center of the scale than other items (i.e. “My company strives for a diverse workplace had a mean of 4.74 and much further on the right end of the scale than was ideal), or c) after looking at the statistical properties, the item was not the best representative of that particular organizational value. For the *Innovation* subscale, the item with the mean closest to the center and with the highest discrimination value was selected. In addition to looking at the statistical properties, the remaining six *Innovation* items were not selected for one of the following reasons: a) the item had a personal component (i.e. “My company makes sure that I feel heard.”) or b) the item was not determined to be the best representative of the construct. For the *Corporate Governance* subscale, only three items remained so the item with the mean closest to the center and with the highest discrimination index was retained in the model. It was also determined that the item that was retained (“My company rewards ethical work behavior”) was the item that most employees would be able to provide the most accurate ratings, regardless of their position (e.g. janitor vs. senior executive) with the organization. For the *Social Responsibility* subscale, the item with the mean closest to the center and with an acceptable discrimination value was selected. The remaining five *Social Responsibility* items were not selected for one of the following reasons: a) the item was narrowly focused (i.e. “My company has a recycling program.”) or b) the item did not provide the best representation of the organizational value. Finally, for the *Education* subscale, the item with the mean closest to the center and with an acceptable discrimination value was selected. The remaining six *Education* items were not selected

for one of the following reasons: a) the item mean was further away from the center than other items (i.e. “My company donates resources to education programs” had a mean of 3.74), or the item was not determined to be the best representative of the organizational value. For a complete list of the final model along with endorsement and discrimination values, see Table 4-10. Next, the internal consistency of the five-item scale is presented.

Table 4-10 Final Model Descriptives

Subscale	Item Wording	Item Mean	Std. Dev.	Skew	Disc. Index
People	Strives to make sure its employees feel valued	4.34	1.51	-.70	.68
Innovation	Offers creative solutions	4.21	1.49	-.51	.66
Corporate Governance	Rewards ethical behavior	4.55	1.49	-.90	.62
Social Responsibility	Is committed to minimizing the environmental impacts of our business	4.00	1.73	-.44	.65
Education	Donates to college scholarship funds	3.15	2.07	.23	.45

Before moving into further analysis of the model, a similar approach to the pilot study. With the pilot study, participants were excluded if they had more than 10% missing data. For the validation study, however, a more stringent criteria was applied. Given that the final scale was 5 items, no missing data was allowed for subsequent analysis. The reason for this is that if a participant failed to answer one item for the five item scale, that participant would automatically have 20% missing data. As a recap, 587 participants answered one or more of the five items, but only 412 participants answered all five items. As a result, subsequent analyses are conducted using a sample of $N=412$.

First, the reliability of the overall scale was $\alpha = .81$, which is indicative of good reliability and suggests that the items are, in fact, measuring a single construct. Beyond examining the discrimination and endorsement values of the scale items and the internal consistency of the scale, it is also important to now evaluate the factor structure the overall scale to assess the fit of the model. The goal is to provide support for the

hypothesis that the scale items, despite being representative of five separate organizational values, measure a single construct. To test this, an exploratory factor analysis using the Principal Components method of extraction in SPSS was used. The results revealed a one-factor solution. The first factor showed an eigenvalue of 2.96 and accounted for 59.2% of the variance in the model. In examining the factor loadings, all of the items have values above .40.

Although not initially proposed, IRT analysis was also run on the model. IRT analyses are oftentimes considered a more robust set of analyses than what is offered via traditional CTT analysis. Therefore, in alignment with the goals to retain the best items and further examine the utility of the retained scale items, IRT analyses were used. For this set of data, the Samejima's (1969) Graded Response Model (GRM) was the best representation due to the Likert-type nature of the scale response options. To test the model fit, R (an open source statistical analysis software program) was used to run the analysis and the latent-trait model (ltm) package was applied. The total number of participants used in the analysis was 412. The log likelihood value obtained was -3117.09, with AIC = 6298.19 and BIC = 6426.86. Endorsement values calculated from IRT-based analyses are similar to the item endorsement statistic offered from the CTT perspective in that it is an indicator of the extent to which individuals are endorsing items, however it is different in that higher values indicate higher levels of endorsement and values are centered along the underlying continuum (thus negative and positive values), whereas from a CTT perspective higher values indicate lower levels of endorsement and these values range in accordance with the scale values (i.e., simple averages of responses across individuals). Endorsement values are oftentimes referred to as the B parameter (or threshold) estimates. Furthermore, the discrimination values, oftentimes referred to as the a parameter (or slope), can be a bit less clear to interpret with IRT

statistical approaches. In that vein, According to Baker (2001), discrimination values above 0.65 are acceptable, with 0.63 – 1.34 representing moderate item discrimination, 1.35-1.69 representing high discrimination, and 1.7 and above representing very high discrimination. Based on this criteria, each of the items has a moderate or high discrimination value.

To obtain further IRT-related information and verify the findings obtained, analyses were also conducted in a second software program, *eirt* (Germain, Valois, & Abdous, 2007). The *eirt* software was used to obtain Chi-square fit statistics as well as parameter and ability estimates. Similar to the analyses ran in *R*, each of the five corporate social responsibility items was evaluated with Samejima's (1969) Graded Response Model (GRM), with a marginal maximum likelihood method of estimation. Results showed that all items converged onto the model. Table 4-11 shows the Chi-square fit statistics, whereas Table 4-12 provides the parameter estimates. Remember that the B parameter is provides the item endorsement information and the a parameter provides the item discrimination information. The results of the *eirt* analysis provide a more in-depth look at the difficulty and discrimination parameters as they relate to each response option. As anticipated, the results of the *eirt* analysis were consistent (minor differences in actual values but consistent standings) to the IRT analysis run using the *lrm* package for *R*.

Table 4-11 IRT Analysis – Test of Model Fit

Item Wording	χ^2	<i>df</i>	<i>p</i> -value
Strives to make sure its employees feel valued	2.25	50	1.00
Offers creative solutions	4.13	50	1.00
Rewards ethical behavior	12.96	50	1.00
Is committed to minimizing the environmental impacts of our business	17.30	50	1.00

Table 4-11 – *Continued*

Donates to college scholarship funds	24.33	50	1.00
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Global 60.97 250 1.00

Table 4-12 IRT Parameter Estimates

<i>Item</i>	<i>Response</i>	<i>Slope (a)</i>	<i>s.e.</i>	<i>Threshold (b)</i>	<i>s.e.</i>
Strives to make sure its employees feel valued	1	3.11	0.19	-1.70	0.19
	2	3.11	0.19	-1.40	0.15
	3	3.11	0.19	-0.86	0.10
	4	3.11	0.19	-0.37	0.06
	5	3.11	0.19	0.32	0.05
	6	3.11	0.19	0.74	0.09
Offers creative solutions	1	2.84	0.17	-1.90	0.21
	2	2.84	0.17	-1.47	0.16
	3	2.84	0.17	-0.74	0.09
	4	2.84	0.17	-0.18	0.05
	5	2.84	0.17	0.48	0.06
	6	2.84	0.17	0.89	0.10
Rewards ethical behavior	1	2.21	0.15	-2.06	0.24
	2	2.21	0.15	-1.70	0.19
	3	2.21	0.15	-1.07	0.13
	4	2.21	0.15	-0.52	0.08
	5	2.21	0.15	0.23	0.05
	6	2.21	0.15	0.68	0.09
Is committed to minimizing the environmental impacts of our business	1	1.74	0.13	-1.38	0.17
	2	1.74	0.13	-1.12	0.14
	3	1.74	0.13	-0.59	0.09
	4	1.74	0.13	-0.04	0.06
	5	1.74	0.13	0.58	0.09
	6	1.74	0.13	0.93	0.12
Donates to college scholarship funds	1	1.00	0.11	-0.53	0.13
	2	1.00	0.11	-0.33	0.11
	3	1.00	0.11	0.05	0.10

Table 4-12 – *Continued*

	4	1.00	0.11	0.50	0.12
	5	1.00	0.11	1.11	0.18
	6	1.00	0.11	1.47	0.23

To continue to explore the fit of the model, the Item Characteristic Curves (ICC), Option Characteristic Curves (OCC), Item Information Functions (IIF) for each item was examined, as well as the Test Information Function (TIF) for the overall scale. The ICC provides information about how likely a participant is to endorse an item given their company's level of CSR. The OCC provides information about the relationship between a participant's level of corporate social responsibility and the probability that they will chose a particular response for a given item. The IIF provides information about how well an item is discriminating among respondents. Items with high discrimination values have taller and narrow graphs than items with low discrimination values (de Ayala, 2009). It is beneficial to examine the IIFs to determine if the scale includes items that span the entire range of the scale. For example, the IIFs can indicate whether most of the scale items low levels of CSR, high levels of CSR, or a mix of high and low. The information from the IIFs contribute to the test information function (TIF) such that reviewing all IIFs indicates the variability in the discrimination of the items across the scale. Each of these is displayed in Figures 4-2 – 4-7. The first four items and show acceptable endorsement and discrimination parameters. The OCCs for the *Education* item, however, suggest there may not be a consistent relationship between a participant's level of corporate social responsibility and the probability that they will chose a particular response for that item. As a result, additional analyses will be performed on that item in later stages of the validation study.

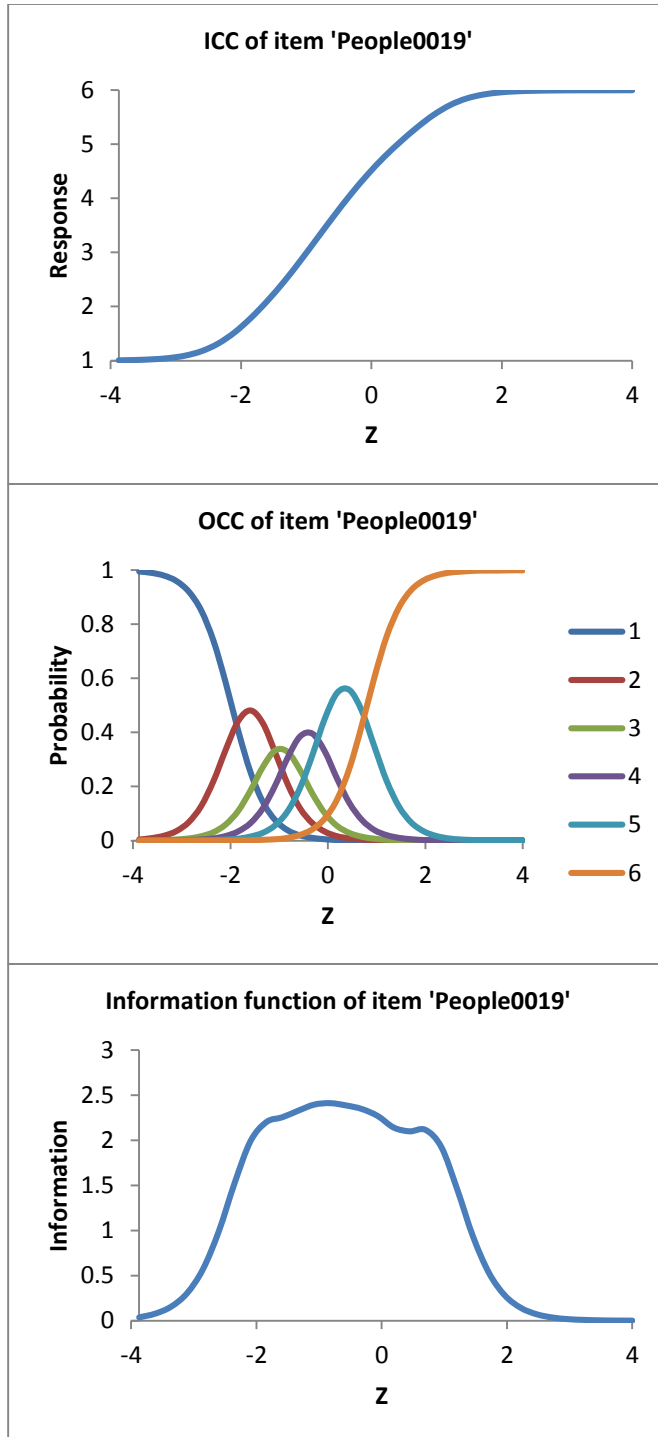


Figure 4-2 ICC, OCC, and IIF Graphs for CSR Item 1

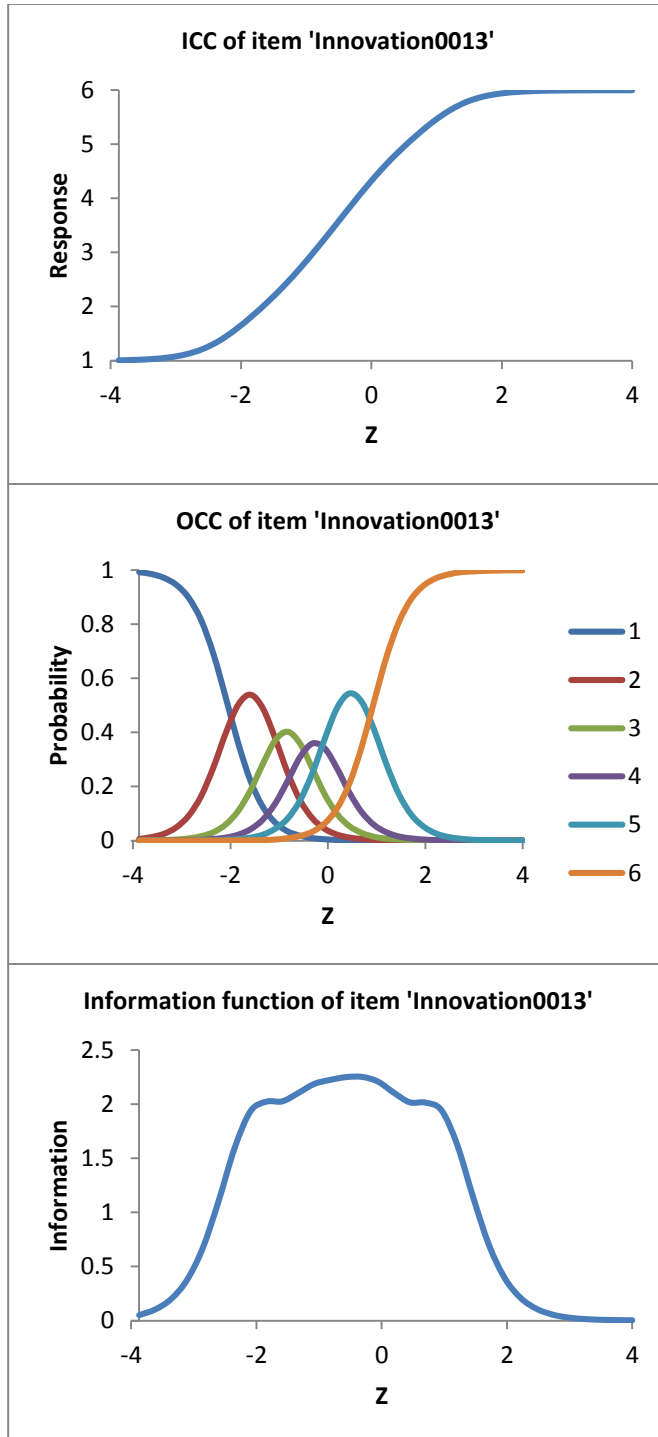


Figure 4-3 ICC, OCC, and IIF Graphs for CSR Item 2

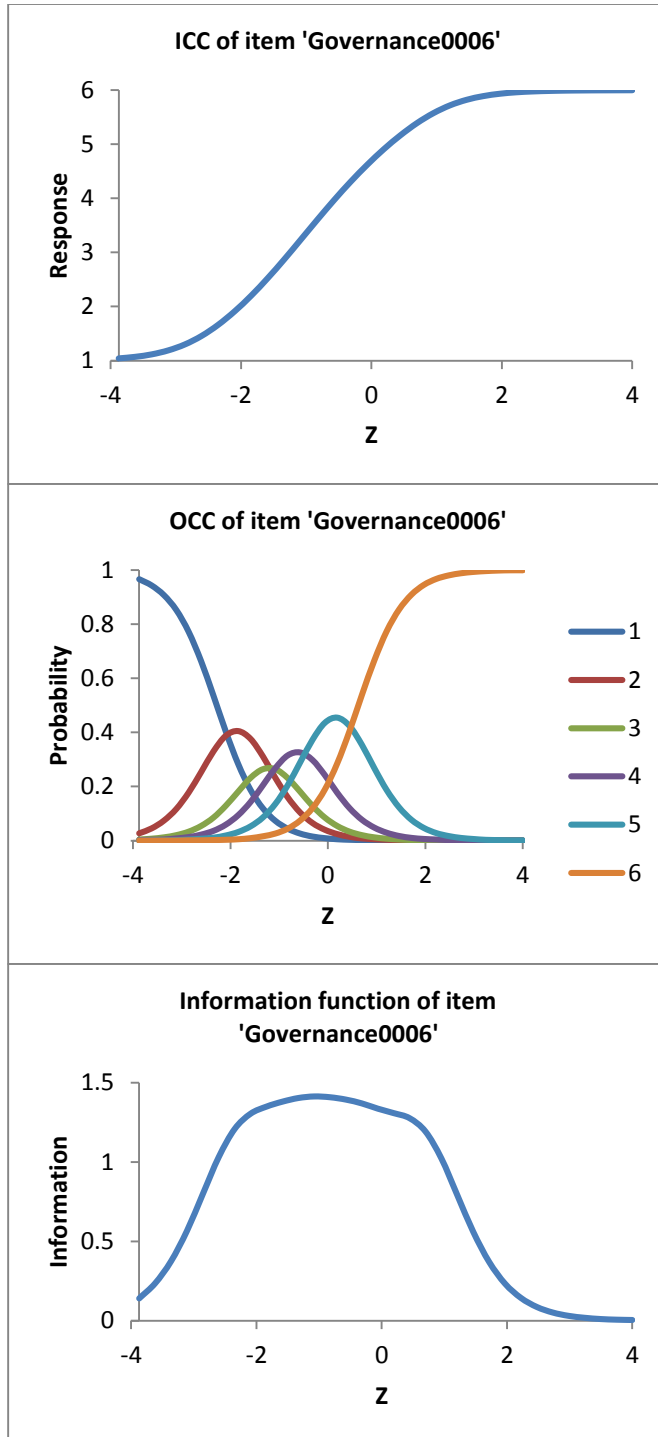


Figure 4-4 ICC, OCC, and IIF Graphs for CSR Item 3

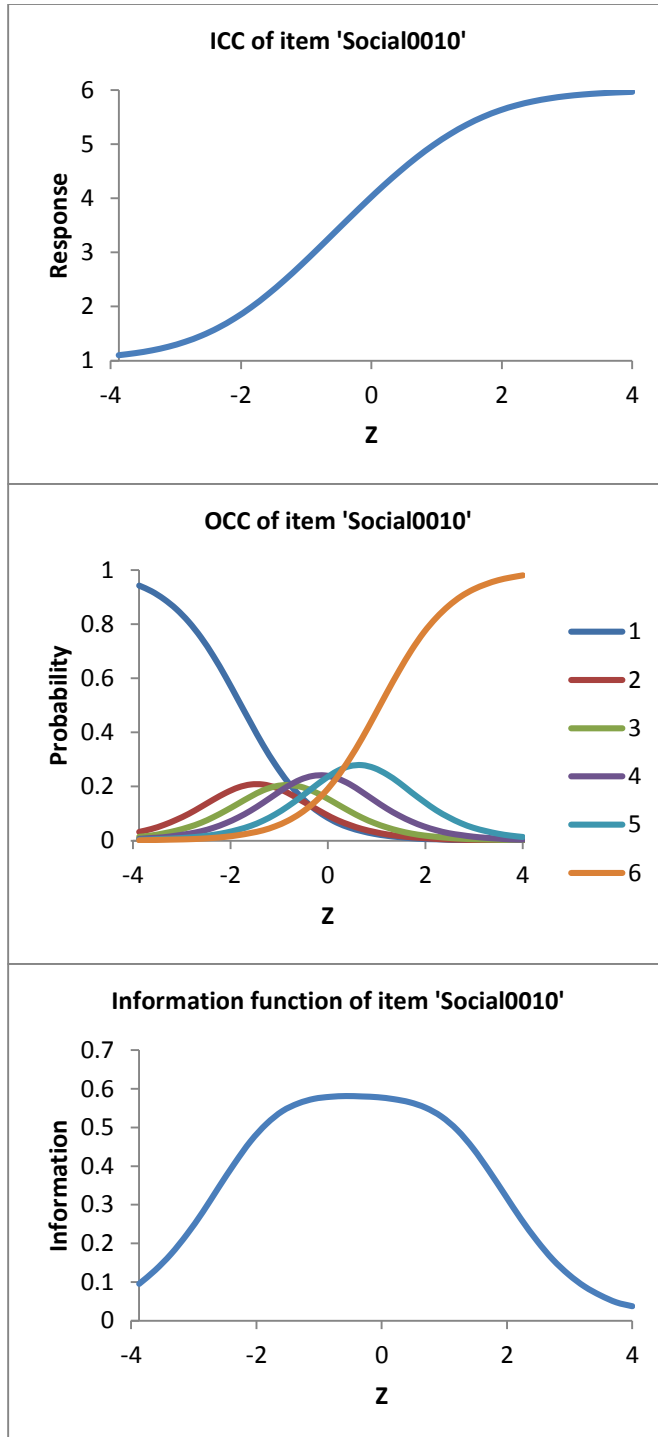


Figure 4-5 ICC, OCC, and IIF Graphs for CSR Item 4

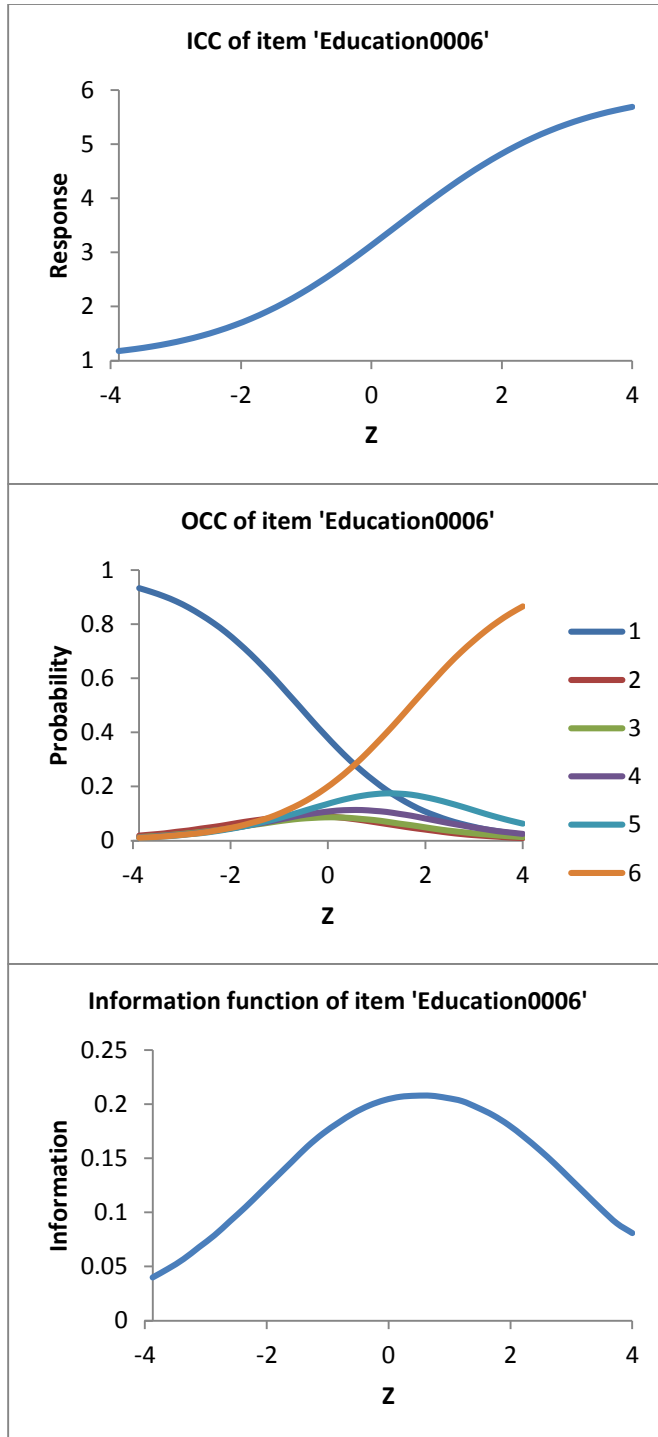


Figure 4-6 ICC, OCC, and IIF Graphs for CSR Item 5

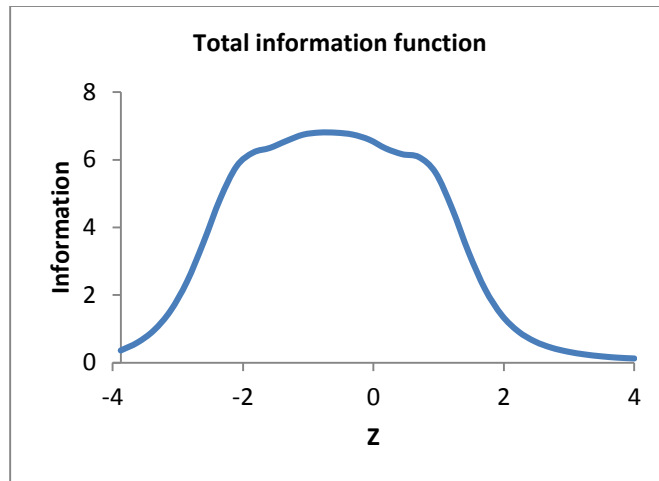


Figure 4-7 Test Information Function for Corporate Social Responsibility

Based on this information, it is reasonable to suggest that Research Question 1 (In terms of organizational values, are people, creativity, corporate governance, social responsibility, and education core components of corporate social responsibility?) has been sufficiently addressed and that the five proposed organizational values are core components of a model of corporate social responsibility. Given that there is support for the overall model, the next goal is to establish the validity of the model.

Construct validity

The first step in establishing the construct validity of a scale is to develop the nomological network, which is used to establish the connections between the construct being measured and other constructs it is related to, and to demonstrate distinction between the construct and other constructs it is not related to. To demonstrate the construct validity of the current measure of corporate social responsibility, situational judgment tests (SJTs) were created for each of the subscales. SJTs were created as a measure of construct validity rather than criterion validity. Construct validity refers to the extent to which an item measures what it purports to measure. Criterion validity refers to the ability of an item to predict an outcome. Therefore, the SJTs that were created are a

measure of construct validity in that the SJTs help to demonstrate that the CSR scale items are actually measuring corporate social responsibility and not some other construct. A composite scale was created of the SJT items to see if the five-item CSR scale would significantly predict the SJT scale. The results were significant, $\beta = .02$, $t(297) = 2.69$, $p < .01$. The result of this analysis being significant indicates that there is content validity for the proposed scale measuring corporate social responsibility.

Convergent validity

As previously mentioned, there are two methods for establishing the construct validity of a scale – convergent and divergent validity. First the construct validity of the scale was established through the SJTs. The next step is important to address the first set of hypotheses and establish the convergent validity of each of the subscales as well as they overall measure. Hypotheses 1a was that the *People* subscale would positively correlate with the Organizational Respect Scale. This hypothesis was supported, $r = .706$, $p < .001$. Hypothesis 1b was that the *Creativity* subscale items would positively correlate with the KEYS. This hypothesis was supported, $r = .464$, $p < .001$. Hypothesis 1c was that the *Corporate Governance* subscale items would positively correlate with the PRESOR. This hypothesis was supported, $r = .335$, $p < .001$. Finally, hypothesis 1d was that the *Social Responsibility* subscale items would positively correlate with the Philanthropy scale. This hypothesis was supported, $r = .188$, $p < .001$. As an additional measure of convergent validity, it was expected that the overall scale would positively correlate with existing measures of corporate social responsibility. This hypothesis was supported in that there is a strong positive correlation between the scale I have proposed and Maigan and Ferrell's existing measure of corporate social responsibility, $r = .763$, $p < .001$. It was also expected that the overall scale would positively correlate with organizational citizenship behavior (OCB). The results support this hypothesis such that

the CSR scale is significantly correlated with OCB, $r = .269, p < .01$. Additionally, it was expected that CSR would be significantly correlated with overall organizational commitment and affective commitment. The results reveal support for this hypothesis as well, $r = .541, p < .001$ and $r = .574, p < .001$.

Discriminant validity

The next step is to demonstrate the discriminant validity of the scale. Hypothesis 2 was that the scale would have a small positive correlation with agreeableness. This hypothesis was supported, $r = .110, p < .05$. It was also expected that the overall scale would have a small positive correlation with continuance commitment such that participants that remained with the company due to a seemingly lack of alternative, would report lower levels of CSR. This was supported, $r = .260, p < .001$.

After running the convergent and discriminant validity, I also conducted the Fisher r-to-z transformation to examine the differences between the convergent and discriminant validity values. There were four convergent validity variables: 1) overall commitment, 2) affective commitment, 3) organizational citizenship behavior (OCB), and 4) Maigan and Ferrell's (2000) existing measure of corporate social responsibility. There were two discriminant validity variables: 1) agreeableness and 2) continuance commitment. In total, I examined eight different relationships between the variables and all but one of them was significant. See Table 4-13.

Table 4-13 List of Convergent and Discriminant Fisher's R to Z Transformation Results

	Agreeableness	Continuance Commitment
Overall Commitment	6.77, $p = .00$	4.64, $p = .00$
Affective Commitment	7.43, $p = .00$	5.30, $p = .00$
OCB	2.25, $p = .01$	0.13, $p = .45$

Table 4-13 – *Continued*

Maigan and Ferrell's (2000) CSR	12.28, $p = .00$	10.15, $p = .00$
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Criterion-related validity

The next step in the scale validation process is to demonstrate the predictive ability of the scale. Due to the organizational context in which the scale will be used, it is important to evaluate the factor structure of the model, but arguably it is equally, if not more important to consider the predictive value of each of the items. Two of the most important organizational outcomes are job satisfaction and turnover intentions. First, hypothesis 3a stated that there would be a positive relationship between CSR and job satisfaction. Recall that job satisfaction was measured in two ways; first using a five-item scale and also using a one-item measure of overall job satisfaction. Hypothesis 3a was fully supported. There was a significant positive correlation between CSR and the five-item measure of job satisfaction, $r = .495, p < .001$, and also a significant positive correlation between CSR and the one-item measure of overall job satisfaction, $r = .557, p < .001$. Next, hypothesis 3b stated that there would be a negative relationship between CSR and turnover intentions. This hypothesis was supported, $r = -.332, p < .001$. In addition to job satisfaction and turnover intentions, employee job performance is also a key organizational outcome. Therefore, participants were asked four questions in an effort to gain information about their job performance. Participants were then split into two groups – those low on CSR and those high on CSR and performance was measured between the two groups. First, participants were asked, “Compared to other employees at your level in your company, what range does your bonus pay fall into?” Participants that were high on CSR were more likely to indicate that their pay fell into the Top 25%, whereas those that were low on CSR were more likely to indicate that their pay fell into the Bottom 25%. Next, participants were asked, “How often are you praised for your

performance, or your work?" Participants that were high on CSR were more likely to indicate that they are praised at least once per month (81%), whereas those that were low on CSR were more likely to indicate that they received praise at work once a year or less (19.5%). Then, participants were asked, "Thinking about your current organization, have you been invited to participate in leadership or special training programs?" Participants that were high on CSR were more likely to indicate this happens at least once a year (50.8%), whereas those that were low on CSR were more likely to indicate that they had never been asked to participate in special training programs (55.1%). Finally, participants were asked, "Have you been asked to lead a special project?" In summary, based on the self-report data that was provided, it appears that participants who reported higher CSR also reported higher levels of job performance. Given that the proposed scale is predictive of job satisfaction and turnover and also relates to job performance, the next step is to evaluate the generalizability of the model.

Generalizability

The next goal is to demonstrate the generalizability of the scale and ensure that there are not any effects for gender, race, tenure, or age. Multiple regression analysis was used to address these research questions. Research question 2 addressed potential gender moderator effects for the relationship between CSR and job satisfaction and CSR and turnover intentions. Multiple regression analyses revealed that gender did moderate the relationship between CSR and job satisfaction or CSR and turnover intentions. For job satisfaction, the change in R^2 was significant when the interaction term was entered into the model, the $\Delta R^2 = .014$, $F(1, 361) = 6.49$, $p = .011$. The omnibus F-test showed significance, $F(2, 362) = 55.56$, $p < .001$ and the interaction between CSR and gender was significant, $B = .214$, $se_b = .084$, $\beta = .137$, $t(3,361) = 2.55$, $p = .011$. The same extends to turnover intentions. The change in R^2 was significant when the interaction

term was entered into the model, $\Delta R^2 = .016$, $F(1, 363) = 6.57$, $p = .011$. The omnibus F-test showed significance, $F(2, 364) = 20.07$, $p < .001$, and the interaction between CSR and gender was significant, $B = .462$, $se_b = .180$, $\beta = .149$, $t(3,363) = 2.56$, $p = .011$.

Research question 3 addressed potential race moderator effects for the relationship between CSR and job satisfaction and CSR and turnover intentions. Multiple regression analyses revealed that race did not moderate the relationship between CSR and job satisfaction or CSR and turnover intentions. For job satisfaction, the change in R^2 was non-significant when the interaction term was entered into the model, the $\Delta R^2 = .000$, $F(1,371) = 0.09$, $p = .765$. Even though the omnibus F-test showed significance, $F(2, 372) = 63.90$, $p < .001$, the interaction between CSR and gender was non-significant, $B = .019$, $se_b = .063$, $\beta = .756$, $t(3,371) = 0.30$, $p = .765$. The same extends to turnover intentions. The change in R^2 was non-significant when the interaction term was entered into the model, the $\Delta R^2 = .001$, $F(1, 373) = 0.573$, $p = .474$. Even though the omnibus F-test showed significance, $F(2, 374) = 22.96$, $p < .001$, the interaction between CSR and gender was non-significant, $B = .096$, $se_b = .134$, $\beta = 1.96$, $t(3,373) = 0.716$, $p = .474$.

Research question 4 addressed potential tenure moderator effects for the relationship between CSR and job satisfaction and CSR and turnover intentions. Multiple regression analyses revealed that tenure did not moderate the relationship between CSR and job satisfaction or CSR and turnover intentions. For job satisfaction, the change in R^2 was non-significant when the interaction term was entered into the model, the $\Delta R^2 = .000$, $F(1,256) = 0.14$, $p = .71$. Even though the omnibus F-test showed significance, $F(2, 257) = 60.65$, $p < .001$, the interaction between CSR and tenure was non-significant, $B = .034$, $se_b = .090$, $\beta = .037$, $t(3,256) = .378$, $p = .71$. The same extends to turnover intentions. The change in R^2 was non-significant when the interaction term was entered into the model, the $\Delta R^2 = .001$, $F(1, 258) = .417$, $p = .519$. Even though the omnibus F-test

showed significance, $F(2, 259) = 15.36, p < .001$, the interaction between CSR and tenure was non-significant, $B = -.136, se_b = .210, \beta = -.073, t(3,258) = -.646, p = .519$.

Finally, research question 5 addressed potential age moderator effects for the relationship between CSR and job satisfaction and CSR and turnover intentions. Multiple regression analyses revealed that age did moderate the relationship between CSR and job satisfaction. For job satisfaction, the change in R^2 was significant when the interaction term was entered into the model, the $\Delta R^2 = .009, F(1,348) = 4.27, p = .04$. The omnibus F-test showed significance, $F(2, 349) = 71.39, p < .001$ and the interaction between CSR and age was significant, $B = .205, se_b = .099, \beta = .240, t(3,348) = 2.07, p = .04$. Last, age did not moderate the relationship between CSR and turnover intentions. The change in R^2 was non-significant when the interaction term was entered into the model, the $\Delta R^2 = .005, F(1,350) = 1.85, p = .174$. Even though the omnibus F-test showed significance, $F(2, 351) = 22.70, p < .001$, the interaction between CSR and tenure was non-significant, $B = .310, se_b = .228, \beta = .178, t(3,350) = 1.36, p = .174$. Overall, most of the moderator relationships were not significant. Race and tenure do not moderate the relationship between corporate social responsibility and job satisfaction or between corporate social responsibility and intentions. However, gender was found to be a significant moderator in the relationship between corporate social responsibility and job satisfaction and between corporate social responsibility and turnover intentions, and age was found to be a moderator in the relationship between corporate social responsibility and job satisfaction. This will be explored further through differential item functioning.

Differential Item Functioning

After examining the generalizability of the overall scale, the results revealed that age was a moderator in the relationship between corporate social responsibility and job satisfaction and that gender was a moderator in the relationship between corporate social

responsibility and job satisfaction and between corporate social responsibility and turnover intentions. Therefore, the next step was to determine which of the scale items performed differently between age and gender groups. To address the significant moderator relationship, the Mantel-Haenszel statistic (Mantel & Haenszel, 1959) was used to explore differential item functioning (DIF). For each of the items, the Mantel-Haenszel statistic was significant, meaning that a respondent's gender influences the relationship between his or her evaluation of corporate social responsibility and job satisfaction. For turnover intentions, the Mantel-Haenszel statistic was significant for the *People, Innovation, and Corporate Governance* items, meaning that a respondent's gender influences the relationship between his or her evaluation of those three items and turnover intentions. Next, the relationship between age and job satisfaction was examined. For each of the items, the Mantel-Haenszel statistic was significant, meaning that a respondent's age influences the relationship between his or her evaluation of corporate social responsibility and job satisfaction.

Although the items showed differential item functioning, the model was not adjusted based on this. Showing differential item functioning does not justify dropping an item from the model. The presence of differential item functioning does not inherently mean the presence of measurement bias. For example, it is possible that the Education items showed differential item functioning due to the demographics of the sample, which mirrors the real-world data. Specifically, there are more female than male teachers. As a result, one might expect Education items to show differential item functioning. This is discussed in further detail in the discussion section of this manuscript.

The results of the Mantel-Haenszel analysis suggest there is differential item functioning for each of the five items. As previously mentioned, the presence of DIF is not inherently a negative characteristic, as there may be practical reasons for DIF. Therefore,

to further explore this issue, I applied the Cleary rule of test bias (Cleary, 1968) as interpreted by Lautenschlager and Mendoza (1986) for each of the three relationships – age and job satisfaction, gender and job satisfaction, and gender and turnover. First, for age and job satisfaction, the results of the analysis suggest that test bias is not present, $\Delta R^2 = .008$, $F(2, 348) = 2.09$, $p = .13$. This means that despite there being moderator effects and differential item functioning between males and females, we cannot say that the difference in responses is associated with participant's group membership alone. Moving to the relationship between gender and job satisfaction, the results of the analysis suggest that test bias is present, $\Delta R^2 = .015$, $F(2, 361) = 3.63$, $p = .03$. The next step is to determine whether there is slope or intercept bias for the relationship between gender and job satisfaction. The results of this analysis indicate that there is slope bias, $\Delta R^2 = .015$, $F(1, 361) = 7.17$, $p = .008$. Therefore, the next step is to test for intercept differences. The results of this analysis indicate that there is intercept bias, $\Delta R^2 = .015$, $F(1, 361) = 7.02$, $p = .008$. Taking a closer look at the results and following the recommendation of Cohen (1988), the effect size for each relationship was small (.25) for each relationship. As a result, test bias is not a major concern for the relationship between gender and job satisfaction. Finally, the same steps were taken to evaluate the relationship between gender and turnover intentions to determine if there was test, slope, or intercept bias. The results of the analysis suggest that test bias is present, $\Delta R^2 = .017$, $F(2, 363) = 3.42$, $p = .03$. The next step is to determine whether there is slope or intercept bias for the relationship between gender and job satisfaction. The results of this analysis indicate that there is slope bias, $\Delta R^2 = .014$, $F(1, 363) = 5.80$, $p = .017$. Therefore, the next step is to test for intercept differences. The results of this analysis indicate that there is intercept bias, $\Delta R^2 = .015$, $F(1, 361) = 7.02$, $p = .008$. Again, taking a closer look at the results and following the recommendation of Cohen (1988), the effect size for each

relationship was small (.11) for each relationship. As a result, test bias is not a major concern for the relationship between gender and turnover intentions.

Incremental validity

One purpose of this validation study was to develop a model of corporate social responsibility that added value to the literature as well as to organizations. Therefore, now that the final model items have been determined, I wanted to also verify that the scale demonstrated incremental validity beyond an existing measure of corporate social responsibility. Therefore, the final set of hypotheses address the incremental validity of the scale. The goal for the proposed scale is to demonstrate incremental validity in predicting job satisfaction and turnover intentions over and beyond that of the existing scale developed by Maigan and Ferrell (2000). Hypothesis 6a stated that the proposed scale would show a relationship with job satisfaction beyond Maigan and Ferrell's scale and this hypothesis was supported, $\Delta R^2 = .097$, $F(1, 371) = 47.63$, $p < .001$. Overall, 24.7% of the variance in job satisfaction was explained by CSR in the second model, with an additional 9.7% of the variance being explained above and beyond Maigan and Ferrell's scale. Furthermore, the regression coefficient for CSR was statistically significant in the second model, $B = .398$, $se_b = .058$, $\beta = .482$, $t(2, 371) = 6.90$, $p < .001$.

Hypothesis 6b stated that the proposed scale would show a relationship with turnover intentions beyond Maigan and Ferrell's scale and this hypothesis was also supported, $\Delta R^2 = .011$, $F(1, 373) = 4.65$, $p < .01$. Overall, 13.0% of the variance in job satisfaction was explained by CSR in the second model, with an additional 1.1% of the variance being explained above and beyond Maigan and Ferrell's scale. Furthermore, the regression coefficient for CSR was statistically significant in the second model, $B = -.259$, $se_b = .120$, $\beta = -.161$, $t(2, 493) = -2.16$, $p < .05$.

Organizational analyses

The previous results indicate that the scale is performing well in terms of significantly predicting outcome variables, and most importantly, there is predictive value in the model. The next step was to run hierarchical linear modeling (HLM) analysis to determine if the scale could predict organizational differences in corporate social responsibility. A total of 23 organizations were included in the analysis. Organizations were included if at least two employees responded to the survey. The data was structured such that employees (level-1) were nested within organizations (level-2). The goal was to examine the relationship between and employee's corporate social responsibility score (level-1 outcome variable) and his or her organization (level-1 predictor variable). As with previous analyses, the goal is to determine the relationship between job satisfaction and corporate social responsibility and also turnover intentions and corporate social responsibility. Before running any of the analysis, the CSR scale variable was corrected for negative skew. For items or items that are substantially negatively skewed, Tabachnick and Fidell (2007) and Howell (2007) recommend using the following formula to conduct a logarithmic transformation: $NEWX = LG10(K - X)$, where NEWX is the new variable representing the log of the original variable (hereafter referred to as the corrected variable), K is a constant from which each score is subtracted so the smallest scale score is one, and X is the variable being transformed. First, the null model was run using the corrected variable to determine if there were any differences between organizations for corporate social responsibility. As shown in Table 4-14, the grand mean for the corporate social responsibility scale was 0.45 with a standard error of 0.013. The intra-class correlation (ICC), which describes the proportion of variance

associated with differences between organizations, is .011, which indicates that about 1% of the variance in corporate social responsibility is between organizations.

Table 4-14 Results from the Null Model

Fixed Effect	Coefficient	Standard Error	p Value
Average organization mean, corrected	0.45	0.013	.000
Random Effect	Variance Component		
Organization mean	0.0004		
Level-1 effect	0.0353		
Model Fit			
X ²	62.35		
AIC	-118.70		

Although the null model was significant, the results indicate that very little of the variance in corporate social responsibility can be attributed to organization-level difference. Potential reasons for lack of organization-level differences will be discussed in a later section of the manuscript. Next, supplemental analyses are discussed.

Supplemental analysis

One last thing analysis I wanted to run was on the Education item. Given that there was not an existing scale that I could use to demonstrate the convergent validity of the Education item, I wanted to examine potential difference in how the item behaved for education industry employees and for non-education industry employees. The results revealed that there was not a significant difference in the mean for the Education item between education and non-education industry, employees, $t(1, 450) = -1.02, p = .31$. This suggests that the item does not differentiate CSR between those employees employed in the education industry and those that are not employed in the education industry. Next, the final model is briefly reviewed.

Conclusion

The pilot study helped to narrow items for the full validation study, whereas the full validation study tested the foundational structure of the model. Each of the hypotheses have been address, and additional analyses that were not proposed have also been conducted. Each set of analyses helped to further refine the model. The final measure of corporate social responsibility contains five items that significantly predict two important business outcomes – job satisfaction and turnover intentions – and has business utility above and beyond existing measures. Each research question was address and each hypothesis was supported. Finally, a full list of correlations of each of the variables used in the analyses is presented in Table 4-15.

Table 4-15 Full Correlation Matrix of Study Variables

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
1. CSR	1													
2. SJT	.22	1												
3. Org. Respect	.71	.13	1											
4. PRESOR	.39	.15	.38	1										
5. Philanthropy Scale	.28	.11	.19	.45	1									
6. Maigan & Ferrell CSR	.76	.18	.72	.42	.22	1								
7. OCB	.27	.23	.14	.22	.26	.19	1							
8. Agreeable	.11	-.05	.21	.09	-.04	.24	-.01	1						
9. Org. Commitment	.54	.20	.42	.31	.26	.42	.35	-.03	1					
10. Affective Commitment	.57	.20	.50	.23	.17	.47	.32	.08	.82	1				
11. Continuance Commitment	.26	.10	.13	.23	.24	.17	.24	-.13	.77	.35	1			
12. Normative Commitment	.55	.15	.44	.27	.22	.41	.27	.08	.91	.73	.53	1		
13. Job Satisfaction	.50	.22	.40	.42	.40	.37	.33	-.07	.60	.57	.39	.53	1	
14. Turnover Intentions	-.33	-.09	-.33	.06	.10	-.34	.04	-.23	-.22	-.35	.02	-.31	.02	1

Each of the relationships is significant at the $p < .05$ level except the ones in bold font, which are not significant. Overall the model was successful in predicting important work-related outcomes and providing incremental validity over the prominent existing measure of corporate social responsibility. The main flaw of the scale, however, is that it was not successful in identifying organization-specific differences in corporate social responsibility. This point as well as other walk-aways, limitations, and future directions are covered next in the discussion section. First, a summary of the research hypotheses and results is presented in Table 4-16.

Table 4-16 List of Hypotheses and Results

Hypothesis	Results
1a: The People subscale items will positively correlate with the Organizational Respect Scale.	Supported
1b: The Creativity subscale items will positively correlate with the KEYS.	Supported
1c: The Corporate Governance subscale items will positively correlate with the PRESOR.	Supported
1d: The Social Responsibility subscale items will positively correlate with the Philanthropy scale.	Supported
1e: The CSR scale will positively correlate with the Organizational Citizenship Behavior scale.	Supported
1f: The CSR scale will positively correlate with affective commitment.	Supported
2a: The CSR scale will have a small positive correlation with agreeableness.	Supported
2b: The CSR scale will have a small positive correlation with continuance commitment.	Supported
3a. There will be a positive relationship between CSR and job satisfaction.	Supported
3b. There will be a negative relationship between CSR and turnover intentions.	Supported
4. The CSR scale will positively predict overall job performance ratings.	Supported
5a. The proposed CSR scale will show a relationship with job satisfaction beyond Maigan and Ferrell's scale.	Supported
5b. The proposed CSR scale will show a relationship with turnover intentions beyond Maigan and Ferrell's scale.	Supported

Chapter 5

Discussion

Corporate social responsibility discussions emerged in the literature several decades ago, but the construct is currently receiving increased attention as organizations respond to the complexity of the changing workforce. Corporate social responsibility is becoming more and more important to millennial and baby boomers alike that want to enjoy their work and feel good and be proud of the their place of employment. The importance of corporate social responsibility begs the question of whether it should be up to organizations to engage in CSR activities, or whether the very existence of a company morally mandates its leaders to implement, or at least support, CSR policies. One body of research (Manne & Wallich, 1972; Davis, 1960; Eels & Walton, 1961) suggests that an organization's CSR actions must be purely voluntary to be regarded as CSR, while a separate body of research (Hay, Gray, & Gates, 1976) suggests that organizations must make conscious decisions about CSR policies and practices. The position taken in this manuscript is that a more useful discussion centers on the organization's actual CSR policies, despite whether they are voluntary or strictly outlined in official company documents.

A review of the literature reveals that previous measures of corporate social responsibility failed to address the current business landscape. Instead, previous models are based on maximizing profits, or other single-item facets of corporate social responsibility. For example, the PRESOR (Sighapakdi, Vitell, Rallapalli, & Kraft, 1996) only measures the ethical component of corporate social responsibility and the Philanthropy Scale (Schuyt, Smit, & Bekkers, 2004) only measures the civic duty, or social responsibility of an organization. Although each of these areas are independently important, organizations are reassessing their corporate values and mission statements

to ensure that they are inclusive and reflect all aspects that are important to them such as treating people with respect, valuing innovation, conducting business in a fair and ethical manner, preserving the environment, and taking part in developing an educated workforce. The academic literature as well as documents put forth by organizations suggest that organizational values are the core components to today's corporate social responsibility model (Diskienė & Goštautas, 2010). For example, organizations are increasingly using products made from recycled materials because preserving the environment (*Social Responsibility*) is important to them.

For the purposes of the current effort, I define corporate social responsibility as the actions an organization takes to demonstrate its focus on something other than financial performance. As the name suggests, organizations have some responsibility to engage in activities and business practices that contribute to the general well-being of the communities in which they operate, and society as a whole. Such activities include engaging in activities to make sure employees feel valued, supporting innovation, conducting business in a fair and ethical manner, supporting environmental sustainability, and promoting the education and professional development of others. Subsequent to developing a definition of corporate social responsibility to build upon and identifying a major gap in the literature, the next step was to develop and validate a CSR measurement scale.

The first major hurdle in this validation study was to demonstrate support for the overarching hypothesis that organizational values are important, and perhaps even essential, components of corporate social responsibility. Support for leveraging the organizational values research in developing a new model of corporate social responsibility was found as part of this validation study in that each of the five values converged onto a single factor. In addition to leveraging the organizational values

research, it was also essential to develop a measure that would be useful for today's organizations. In order to demonstrate the utility of the proposed corporate social responsibility scale, I wanted to ensure the scale was useful in terms of predicting two important work related outcomes – job satisfaction and turnover intentions. Of the numerous outcomes measures that exist, job satisfaction and turnover intentions are two of the most important because they are directly related to the employee. Employees who are not satisfied with their jobs are less efficient and less productive and are also more likely to seek other employment and ultimately leave the organization. The results of the study suggest that the final measure of corporate social responsibility that I developed does significantly predict job satisfaction and turnover intentions. Therefore, organizations can use this scale to evaluate employee perceptions of their corporate social responsibility policies and can also address employee satisfaction and turnover intentions. Of course, the measure should continue to be researched and tested, but given the importance that organizations are placing on organizational values, it is necessary to have a model of corporate social responsibility that can address this gap in the literature and in the practical business world.

Before discussing the directions future researchers should take, I will first present an in-depth discussion of the overall model, including the item development process, and a review of the methodology and results of the pilot and validation studies. Next, research implications – practical and theoretical – and suggestions for future directions are presented. Last, a final conclusion is provided to summarize the process and results of the study.

Item development

The item development process went through several iterations. First, I developed a set of over 100 items based on academic literature, organizational website content

analysis, and personal experience. The academic literature suggests that corporate social responsibility is an important topic, but a review of the literature seemingly focused on the financial aspect of corporate social responsibility, which seemed counterintuitive to the nature of the construct. The basis of corporate social responsibility is about prosocial deeds, doing good towards others, and treating people fairly. Basing a model of corporate social responsibility on profit margin maximization is not aligned with the underlying essence of the construct. Therefore, I performed a content analysis of organizational websites wherein I sought out their organizational values and mission statements, and corporate social responsibility policies, if applicable. When reviewing this information, I noticed that there was little to no mention of profits, which is the foundation for most of the existing measures of corporate social responsibility. As it has been mentioned several times throughout this manuscript, organizational profit is a separate construct from corporate social responsibility. Therefore, to base a model and measure of corporate social responsibility on financial profitability entangles the two constructs in a way that is confusing and not meaningful for organizations. It is likely that organizations that are driven by financial performance are more likely to be numbers or metrics focused and less likely to see the value in engaging in corporate social responsibility. This is not to say that financial profitability and corporate social responsibility are absolutely mutually exclusive. Admittedly, organizations are likely to receive indirect benefits from engaging in corporate social responsibility acts (Moskowitz, 1972; Parket & Eibert, 1975; Soloman & Hansen, 1985), but organizations that are truly committed to CSR because of their values are not engaging in CSR as a primary means of revenue generation.

Instead, the content analysis revealed that organizational values and mission statements were focused on people, innovation, corporate governance, social responsibility and education and that these five values were inextricably linked to their

core organizational beliefs. I reviewed numerous websites, tracked the information put forth in mission and values statements and the content analysis revealed that the five aforementioned values were the most common. This held true across organizational size, industry type, geographic location, and longevity of the organization. Therefore, my goal was not to develop another profit-based measure of corporate social responsibility. Instead, the aim of this research was to meet a different need: to address the gap between what is actually important to organizations and what was previously being measured in academic literature.

After having five common values as a framework to build upon, I wrote items that were placed into each of these categories. After the initial item set was developed, I worked with a group of subject matter experts to review the items. This review process involved making sure the items made sense, were easy to understand, were placed in the correct organizational values category, and fit nicely into a single organizational values category. I reviewed the feedback of the subject matter experts and made adjustments, including rewording and removing items. The final set of items that was proposed was reviewed to ensure that the item was not only aligned with the subscale to which it was assigned, but also that it captured the essence of the overall corporate social responsibility construct.

Also as part of the item development process, the items were reviewed for their readability, meaning that an effort was made to remove items that would be too difficult for someone with little or no education to understand. This was a challenge for the *Innovation* subscale items. Several of the *Innovation* subscale items used the words “creativity” and “innovation,” which according to the Flesch-Kincaid measure of reading level are above 22, indicating these are graduate-level words. The Flesch-Kincaid system is based on United States education norms and indicates reading difficulty. Having a

score above 22 means that “creativity” and “innovation” are inherently high-level words. Therefore, it was difficult to lower the reading statistic of the *Innovation* subscale items. Once the initial 100-item list was narrowed, a pilot study was conducted. The purpose of the pilot study was to continue to narrow down the item list and to develop support for the organizational values based model. The methodology, results, and limitations of the pilot study are discussed in greater detail below.

Pilot Study

Although the pilot study was not part of the original proposal, the pilot study proved to be very beneficial for narrowing down the items in the final model. Results of the exploratory factor analysis revealed support for an overall one-factor model of corporate social responsibility. The results also revealed that each of the five organizational values subscales significantly contributed to one overarching factor. This is important for two reasons. First, it was important to provide support for the hypothesis that a single construct, corporate social responsibility, was being measured through the five organizational values. Second, it was important to provide support for the notion that the five common organizational values were components of corporate social responsibility. These two goals were important in order to address the main research question and also to provide support for the goal of developing a new measure of corporate social responsibility. The pilot was also successful in that it provided support for the utility of the model as it relates to job satisfaction and turnover intentions. Organizations are investing more and more resources in corporate social responsibility programs which have a major impact on employees’ perceptions of and attitudes towards the company, which, in turn, impacts their productivity.

Pilot Study Methodology

Each iteration of the pilot study allowed for further refinement of the model, which, as originally proposed, began with 76 items. Item endorsement analysis helped remove 43 items with means that were significantly higher than the subscale means and a review of item skewness values removed an additional three items. Once the pilot study analyses were complete, 30 items remained and were used to conduct the validation study.

One benefit of the pilot study methodology is that survey participants were required to be working at their current organization for at least six months. This allowed me to have greater confidence when deciding to remove items from the model. In most instances, individuals that have been working in their organization for at least six months have been employed with the organization long enough to have been exposed to its corporate social responsibility practices. Also, as an extension of that logic, if an employee has been employed with an organization for six or more months and they have not been exposed to the organization's corporate social responsibility practices, that is useful information as well. There was also a significant number of employees (23%) that were employed in the education industry. Given that the fifth subscale in the model is *Education*, this sample of employees allowed me to conduct additional analysis on the *Education* subscale. When the model was first being developed, there was concern about being able to demonstrate the convergent validity of the subscale because of a lack of existing *Education* measures. However, leveraging education industry employees yielded a more robust *Education* subscale.

Pilot Study Results

As has been stated, the results of the pilot study were mostly positive. Analyses revealed support for the presence of one overarching construct. Cronbach's alpha

reliability analysis provided support for the internal consistency of the overall scale. This information also became important for later phases of the full validation study.

Next, items were eliminated from the model based on item endorsement analysis. In the introduction of this manuscript, I addressed the positive wording of the construct and foreshadowed the outcome that respondents would be more likely to use the higher end of the scale when responding to the items. Examining the item endorsement analyses, this proved to be an accurate assumption. Therefore, it was important to remove items with high means in an effort to address this issue. On the other hand, the item discrimination analyses were not as beneficial in removing items. Specifically, because all of the discrimination indices were above the .30 threshold, we can say that despite the high item means and participants mainly utilizing the higher end of the Likert-type scale, the items were able to discriminate between participants that reported high and low levels of corporate social responsibility. Therefore, no items were eliminated on this basis.

The final portion of the pilot study was to conduct analyses to determine the predictive ability of scale items. As expected, the analyses revealed significant relationships between the overall scale and job satisfaction and turnover intentions. Job satisfaction and turnover intentions were selected as outcome variables for this study because if an employee does not have positive feelings about a company and its corporate social responsibility practices, it is highly likely that the employee is not satisfied with the job and/or the company and may be likely to leave the organization. Turnover is a key indicator that an employee is not satisfied with the job (or the organization) and it is likely that the negative feelings the employee has can be traced back to the corporate social responsibility practices of the organization, or the lack of such practices. Overall, the pilot study was successful in achieving the goal of shortening

the final scale, providing support for the five organizational values contributing to one overarching construct, corporate social responsibility. Next, the full validation study is discussed.

Validation Study Results

After removing items from the model and further refining the scale, a larger sample of participants was used to further validate the scale. Specifically, because this validation study was conducted on a new scale, a new sample was gathered for two reasons. First, I wanted to examine the efficacy of the newly modified items to verify that they were indeed better items. Second, I also wanted to cross-validate the inferences that were made from the pilot study using a new sample in order to reduce the likelihood of chance variation impacting the results. Similar to the review of the pilot study, the next sections of the manuscript will review the methodology and results of the validation study.

Scale development

The two main parts of this research were developing the scale items and validating the final model. In order to develop the item list and to appropriately assign items to subscale categories, a conscious effort was made to also ensure that the items aligned with the definition of corporate social responsibility put forth in this manuscript. Remember that for the purpose of the current research, corporate social responsibility is defined as the actions an organization takes to demonstrate its focus on something other than financial performance. A list of over 100 potential items was developed, initial content analysis reduced the list to 76 items, and pilot study analysis shortened the list to 30 items. This list of 30 items was evaluated for item endorsement and discrimination. After a small sample had been collected, analyses revealed a lack of variability in item responses. Therefore, an effort was made to obtain more variability. As previously mentioned, most corporate social responsibility measures use language that is positive

(i.e. valued) rather than negative (i.e. devalued) and it was therefore expected that respondents would be more likely to use the higher end of the scale – specifically, baselines for ‘unhappy’ people are low, and in turn, item means were expected to be high given our sampling method. However, an attempt was made to overcome this. The anchors were changed to a rating scale that participants were more likely to be familiar with. Next, item endorsement and discrimination indices were examined. Following the same format as the pilot study, items with high means were eliminated from the model. Similar to the reason the scale anchors were changed, items with high means were removed from the model in an effort to increase variability in scale responses.

Exploration of Factor Structure

Finding support for the proposed factor structure was a very important part of this validation study. Existing models of corporate social responsibility were built open a limited and single-minded goal relating to the financial profitability of a company. Although profit maximization is an important goal, a review of organizational material suggests that activities such as giving back to the community and promoting the well-being of its employees are equally important goals. Therefore, as I have stressed throughout this manuscript, I had a responsibility as a researcher to address the gap between the literature and real-world organizational practices. After seeing that five common themes emerged from organizational values and mission statements and corporate social responsibility policies, the decision was made to address the gap by developing a scale that leveraged the organizational values research. The first step was to assess the factor structure of the overall scale. Analysis revealed that despite being comprised of five organizational values, a single-factor solution was present with majority of the variance being explained by the first factor, and scree plots showing the dominance of the first factor.

IRT Model Fit

Although IRT analysis was not originally proposed, this information was useful in providing added credibility to the final model. The Classical Test Theory (CTT) approach to research is acceptable, however, Item Response Theory is a more modern approach to testing and provides more information than the classical approach. For example, IRT analyses provide more item-level information than the CTT approach. One drawback to CTT is that endorsement and endorsement values are sample-dependent. Specifically, CTT endorsement values are impacted by whether the sample has an overall high (or low) ability level (Hambleton & Jones, 1993). Relating this to corporate social responsibility, CTT endorsement values would have been impacted by the overall high means of most scale items. Additionally, CTT discrimination values are impacted by the heterogeneity or homogeneity of the sample (Hambleton & Jones, 1993). Samples that are homogeneous (or similar) typically produce lower discrimination values than more homogeneous (or mixed) samples. Relating this to the sample used in this study, CTT discrimination values would have been impacted by the homogeneity of the sample in regard to gender due to the large number of female participants. For the validation study, IRT analyses were used, which were able to overcome these limitations. Additionally, IRT is a more robust form of testing. For example, with IRT, you can evaluate the characteristics of each item response, whereas with CTT, you are evaluating the scale as a whole.

Moving back to the analyses that were run, after establishing the factor structure of the model, Graded Response Model (GRM) analysis was conducted to further evaluate how well the items converged on the final model. Results of the analysis revealed that the items converged and were a good fit for the model. Although initial discrimination and endorsement analysis were run by looking at item means and the

corrected item-total correlation, more robust IRT analyses were conducted on the final set of items. IRT endorsement and discrimination analysis provided further support for the items in the model. Specifically, item discrimination values were acceptable to high. Item endorsement analysis confirmed the same finding in that participants were less likely to use the lower end of the scale. So as not to completely ignore this issue, I examined the IRT endorsement values for the last three options of the scale and my review revealed that participants generally selected each of the last three options at a similar rate. In plain English, participants were generally just as likely to select option four as they were to select options five and six. Therefore, items were not eliminated based on IRT endorsement or discrimination analysis.

Construct Validity

According to Cronbach and Meehl (1955), a test has construct validity when it can be established that said test is a measure of the attribute under investigation. For complicated, abstract constructs, such as the construct of CSR, developing and validating these measurement conventions can be very difficult. Thus, it was not sufficient to define corporate social responsibility as “the actions an organization takes to demonstrate its focus on something other than financial performance.” Not only did I have to have an initial conceptual definition, but I needed to understand how I expected the construct to relate to other meaningful constructs that already have accepted measurement conventions. I also needed to understand the boundary conditions of the construct; under what contexts should my construct relate, for whom should it work, and any other conditions that might have an impact on its ability to relate to other meaningful variables. Numerous steps were taken to understand the measurement convention, and evaluate the efficacy of my measurement convention in regards to other important indicators.

First, in the process of understanding the construct, it was determined that corporate social responsibility is a manifestation of five common organizational values – *People, Innovation, Corporate Governance, Social Responsibility, and Education*. Given the high correlations between the five subscale items as well as the finding that the items loaded onto one factor, I posit that the shared variation between the five organizational values represents the measurement of corporate social responsibility.

In order to further establish the construct validity of the scale and provide support for my assertions, a nomological network was developed. Given my newly proposed conceptualization of corporate social responsibility, coupled with the abstractness and complexity of this construct, it was imperative to demonstrate a link between constructs that are commonly understood and accepted. This is done by examining the respective measurement indicators and their respective relations. By verifying that my measure behaves consistently with existing measures, demonstrating relationships when anticipated (convergent validity), and not relating to constructs with which it should not (discriminant validity), this provides some initial support for the efficacy of my scale. Additionally, we can think about the nomological network in terms of latent (unobserved) and manifest (observed) variables. The overarching construct of corporate social responsibility is the latent variable and the organizational values are the manifest variables. For example, people can observe the way an organization treats its people, how much it values innovation, the way it conducts business, how it supports social responsibility, and how much it values education and then make inferences about the organization's overall corporate social responsibility practices.

Since there were five organizational values as part of the overall corporate social responsibility, it was important to include at least one item for each value in the final model in order to ensure appropriate content coverage for each of the values.

Furthermore, there was also a need to ensure that the individual organizational values were representing the latent construct, corporate social responsibility, as anticipated so as to reduce the likelihood of there being inadequate domain coverage in the overarching construct. This goal was achieved in two ways. First, one SJT for each organizational value was used to create a composite SJT measure. The results indicated there was a significant relationship between the SJT measure and the proposed measure of corporate social responsibility. Therefore, we can deduce that we have appropriate content coverage for each of the five values represented in the final measure of CSR. Furthermore, the goal of establishing construct validity for the proposed measure was achieved by providing support for the relationship between each subscale and existing measures of that construct. For example, the *Innovation* subscale was significantly related to the KEYS measure of creativity and innovation. Each subscale showed a significant relationship to an existing measure of that construct, thereby providing support for the convergent validity of that subscale.

Going to a broader level, it was also necessary to examine the extent to which my scale related to other already existing scales of corporate social responsibility – as they are ultimately believed to be measuring the same constructs. My overall corporate social responsibility scale also showed a significant relationship with the prominent existing measure of corporate social responsibility, thereby providing support for the convergent validity of the overall scale. Secondly, as part of establishing the nomological network, it was necessary to provide support for corporate social responsibility being a distinct construct from agreeableness and continuance commitment (discriminant validity). This was found to be true – there was a small positive correlation between corporate social responsibility and agreeableness and also between corporate social responsibility and Allen and Meyer's (1990) continuance commitment. Additionally, I did

Fisher's r to Z transformations to determine if there were differences between the convergent and discriminant validity correlations and seven of the eight relationships were significant further providing support that the scale is associated with existing measures related to corporate social responsibility (convergent validity), and also that the scale is not associated with constructs that are unique from CSR (divergent validity).

Criterion-related validity

One of the most important considerations for applied psychologists is understanding the extent to which we can predict meaningful criteria and have an impact on real-world business practices. Therefore, it was important to establish the criterion-related validity of the proposed corporate social responsibility scale. Job satisfaction and turnover are two of the most researched and relevant organizational outcomes. The results revealed a significant relationship between CSR and job satisfaction and CSR and turnover intentions. Despite the high item means, participants that reported higher levels of corporate social responsibility also reported higher levels of job satisfaction and lower turnover intentions. Furthermore, participants that reported higher levels of CSR, also reported better job performance. Additionally, the proposed scale significantly predicted job satisfaction and turnover intentions beyond that of Maigan and Ferrell's (2000) existing measure of corporate social responsibility. This provides additional support for a model of corporate social responsibility that is substantially different than existing measures. Although no analysis can reveal exactly *why* the proposed measure demonstrated incremental validity over existing measures, it is my belief that this is due to the novelty of the current measure's use of organizational values research. The addition of the organizational values perspective allows this scale to tap into a component of corporate social responsibility that has not been explored. Furthermore, extensive effort was placed into understanding corporate social responsibility, researching

organizational values from an academic and applied perspective, and finally into developing scale items that were aligned with real-world business values and corporate social responsibility practices. I thoroughly combed the literature to understand the corporate social responsibility construct and the gaps with existing measures. Armed with that information, I then reviewed the academic side of organizational values. This allowed me to view organizational values and mission statements through an expert lens and gave me the ability to distinguish actual values from other concepts such as organizational goals or business objectives. Then, I was able to develop an extensive and comprehensive list of corporate social responsibility scale items that were aligned with real-world (or applied) organizational values, but also based on academic research. Therefore, the position taken in this manuscript is that the proposed scale yielded incremental validity because of the extensive effort placed into the researching and understanding of corporate social responsibility and then developing a measure that addressed the gaps left by existing measures.

Organizational (HLM) analyses

Despite important significant findings in terms of the predictive and incremental validity of the proposed measure, one main flaw exists. Based on the results of the HLM analysis, it appears that the proposed scale does not differentiate corporate social responsibility between organizations. From a statistical perspective, given the high item means and range restriction in item responses, it would be difficult to find significant differences between organizations. In other words, the results of the analyses revealed that most respondents indicated agreement with the survey items as evidenced by the high item means ranging from 3.77 to 6.00. This range is slightly more than a two-point difference on a six-point Likert-type scale. Therefore, it would have been difficult from a statistical perspective to find organizational level differences given the restriction of

range, but we still would expect that the variation in responses across organizations would be greater than the variation in responses within organizations. Looking specifically at the item means for the organizations included in the HLM analysis (where the requirement was to have at least two employees), the range was restricted even further. Ultimately, although the scale significantly predicts job satisfaction and turnover intentions, the current scale does not differentiate overall corporate social responsibility at the organizational level. Thinking about this in terms of the attraction-selection-attrition (ASA) model (Schneider, Goldstein, & Smith, 1995) research, it is presumable that employees that would select responses on the bottom end of the scale (and help to provide variability in item responses) are those that have already left the organization. The ASA model states that individuals are attracted to and select employment with a company based on their preferences for and perceived fit with an organization. Specifically, individuals are attracted to and select organizations that have characteristics that match their needs, values, and personality. Once an employee feels the characteristics of the organization no longer match his or her needs, values, or personality, that employee leaves the organization. Relating this to corporate social responsibility, if it is important to an individual that an organization engages in acts of service in the community, that employee will either not select or will leave an organization that does not place the same value on community service. However, not all employees feel they are perfectly matched with their organizations and report high levels of job satisfaction and low turnover intentions so it is recommended that future researchers seek to balance the composition of the sample to include organizations at both ends of the corporate social responsibility spectrum. Future researchers should make a concerted effort to purposefully include organizations known for low job satisfaction, high turnover, and little or no corporate social responsibility engagement.

Differential Item Functioning

Given the proposed use of this scale to be applied in organizational settings, it is imperative that the scale should predict equally well for individuals of different ages, racial backgrounds, and gender. After initial analysis revealed that age was a potential moderator between CSR and job satisfaction and gender was a potential moderator between CSR and job satisfaction and turnover intention, item-level analyses were conducted. The analysis revealed that the scale might be performing differently for younger and older participants, and for males and females. Simply put, it appeared that younger and older participants and also men and women were responding differently to the scale items. Therefore, I conducted further evaluation. Specifically, I applied the Cleary rule of test bias to determine if the differences in participant responses was to be attributed to their age or gender group membership. The results of the Cleary analysis revealed that test bias was not present for the relationship between age and job satisfaction. Specifically, although there were significant differences between younger and older respondents, it was not due to their group membership. The relationship between gender and job satisfaction and gender and turnover were also further explored and the results of the Cleary analysis revealed test bias was present. After reviewing the data, there is likely one key reason for this – the uneven distribution of the sample between males and females. There were more females than males in the sample, which likely contributed to the differences in item responses.

Supplemental Analyses

To better understand the items and ultimately create the best scale possible, numerous supplementary analyses were conducted. I, as previously discussed, conducted some analyses from an Item Response Theory approach to better under the

overarching latent construct. There were numerous other questions that arose that warranted additional analyses. Some of these analyses are briefly discussed below.

In the preceding section, there was a brief discussion about the differential item functioning of the *Education* subscale items. In addition to conducting DIF analysis, I looked at the difference in the means between education industry employees and non-education industry employees and the results indicated there was not a significant difference. This is important because due to the large presence of education industry employees (24.8% in the pilot study and 16.5% in the full validation study), there was a potential that this segment of the population might influence the responses to the *Education* item. Given that this did not hold true, we can say that the item measures the *Education* component of corporate social responsibility across industries and also the presence of education industry employees did not have a significant impact of the ratings for the *Education* item, or the overall scale.

Referring back to the item endorsement values, the items were skewed. As a result, steps were taken to overcome this. On the one hand, the negative skew of the items was expected given the positive wording of each of the corporate social responsibility items. On the other hand, it was still important to address the skew of the items. The overall items means were high as well as individual subscale means. A somewhat nontraditional approach was taken to balancing the skew of the items. In order to ensure appropriate content domain coverage for each of the organizational values, items from each subscale were selected to be retained in the model. This approach was taken in an effort to address the high means for the *Corporate Governance* items. Majority of the *Corporate Governance* items presented means that were higher than the overall scale mean. So that there would be equal representation of the five organizational values in the scale, the decision was made to evaluate each item against the mean for its

subscale. This resulted in fewer items being dropped from the model. Although the means for the items remained high, an effort was made to address the skew of the items and the approach taken was a more practical rather than traditional statistics approach. However, I did apply appropriate statistical corrections and further evaluate the items from a research perspective (results are presented in Table 4-1). Instead, given the eventual proposed purpose of using this as an applied scale in organization, greater consideration was given to the practical utility of the scale. Therefore, the focus of my analyses and ultimately decisions were based on the goal of creating a practical scale for organizational use – i.e., not one that would require substantive statistical corrections to implement and interpret.

Research Implications

Theoretical Implications

The next section will discuss the theoretical implications of the current research. One of the most important contributions of this research was re-conceptualization of corporate social responsibility. Previous measures of corporate social responsibility were narrowly focused on organizational profit maximization rather than true human-oriented organizational values. Although it is the case that the financial stability of an organization is important, a review of organizational mission and values statements indicate that is only one part of what is important. Also, given the importance of bottom lines to an organization, this component is already well-tracked and understood (Margolis & Walsh, 2002). Thus, there is limited utility in further capturing this information. I argue, consistent with McWilliams and Siegel (2001) and Frooman (1997), that core social responsibility is comprised of the behaviors for which an organization is not directly monitored or reinforced. As a result, it was imperative to develop and validate a model that captured

these values as intended by the proposed conceptualization of corporate social responsibility. The current works addresses this need.

Arguably, one criticism of the current model might be that an overemphasis was placed on the five organizational values. An attempt was made to ensure that there was appropriate domain coverage across the five values in the scale, which, at times, led to decisions to retain items that might have otherwise been dropped from the model. On one hand, in the early stages of the pilot study, and even the validation study, a more conservative approach was taken in order to flesh out the organizational values framework. For example, had a traditional item endorsement analysis been taken, the final model may not have included *Corporate Governance* items due to the high means of these items. Additionally, had a more traditional approach to the item discrimination analysis been taken, the final model may not have included *Education* items due to the lower than standardly accepted discrimination values that were revealed as part of the IRT analysis. The point here is that several decisions regarding the inclusion of items were made in order to support the organizational values framework that did not follow traditional psychometric standards. On the other hand, a scale measuring an organizational construct that does not have a practical application in the field, also does not yield very much utility.

Referencing back to the literature review that was conducted as part of this research, over 80 articles discussed corporate social responsibility, however less than 10 percent of those articles included empirical analyses. Even still, the scales that *were* proposed and developed as part of the limited empirical analysis still leave a void in the realm of corporate social responsibility research. Some of the existing models placed an over-emphasis on the financial responsibility of organizations. Some of the existing models were limited in their ability to measure the full range of corporate social

responsibility and, instead, only measure a single component of the construct. The Kofodimos (1993) work-life balance scale is one example of this. Although empirical analysis was conducted, the scale only measures a small component of corporate social responsibility. As a result, the scale proposed in the current manuscript is necessary in order to address the gap in the literature and with existing measures of corporate social responsibility. To my knowledge, this is the first scale that leveraged the organizational literature as a basis for development. For example, existing measures of corporate social responsibility were built upon models that were guided by that components of corporate social responsibility that the researchers felt was important. Instead, the model proposed in this manuscript began with a review of the literature. One step was to review the academic literature regarding organizational values and corporate social responsibility and a second step was to review the values and mission statements of organizations to identify common themes. Therefore, a significant benefit of the proposed model is that it was developed organically from the information presented in the literature rather than being an extension of the author's viewpoints on the important components of corporate social responsibility. Furthermore, an attempt was made to balance the various ways organizations can demonstrate corporate social responsibility with a goal of having a scale that was useful. As such the five common organizational values that were found across organizations was used as a framework.

Also, in terms of the theoretical contribution of this research, practical consideration was given to which items would be retained in the model due to the very nature of this scale development research. Given that previous models focused on the relationship between corporate social responsibility and the financial performance of the organization. Instead, the current study was a major undertaking in terms of redefining and reevaluating corporate social responsibility based on organizational values. Again,

this is not to say that corporate social responsibility is not linked to business goals. In fact, because organizational values support business goals, increasingly organizations are linking their CSR strategy to their business strategy. Recall examples from the introduction where companies like Amazon are changing their shipping practices to support their CSR philosophies. Additionally, the United Kingdom division of KPMG has adopted Fair Trade policies for the coffee and tea they consume in an effort to support their CSR practices (Murphy, 2012). The idea here is that such practices are building the foundation for research linking CSR to overall business strategy rather than to a limited view of corporate social responsibility and profitability.

The current research also has implications for a newly developed theory that links corporate social responsibility and overall societal welfare. Porter and Kramer (2011) introduced the Creating Shared Value (CSV) model. The basis of the CSV model is that organizations can create shared value by rethinking how their actions impact society. Specifically, the authors suggest, as I have also stated, that organizations have some responsibility to positively contribute to the well-being of society, and that both the organization and society benefit from this contribution. Porter and Kramer state that contributing to an educated workforce and ensuring the longevity of sustainable resources are beneficial to the long-term success of an organization. The current research supports Porter and Kramer's position. Basing a model of corporate social responsibility on organizational values benefits both the organization as well as society in general. The financial aspect of corporate social responsibility cannot be ignored, but as Porter and Kramer suggest, a more useful model is one that looks are created shared value for organizations and society as a whole.

There also seems to be emerging a clear link between employee's attitudes towards an organization's CSR practices and employee engagement. According to

Stahnke (2011) corporate social responsibility is a crucial component to keeping the younger generation of workers engaged. Stahnke notes that employees of organizations that actively engage in CSR activities report feeling more connected to the organization, more inspired in their work, and feel more involved with the organization and its goals. As the age demographics of the workforce continue to change, it will continue to be important for organizations to attract and retain younger workers. Engaging in an organizational-values based model of CSR can help achieve this goal. Next, the practical implications of the research are discussed.

Finally leveraging the attraction-selection-attrition (ASA) model (Schneider, Goldstein, & Smith, 1995) research, it is presumable that employees that would select responses on the bottom end of the scale (and help to provide variability in item responses) are those that have left the organization. The ASA model states that individuals are attracted to and select employment with a company based on their preferences for and perceived fit with an organization. Specifically, individuals are attracted to and select organizations that have characteristics that match their needs, values, and personality. Once an employee feels the characteristics of the organization no longer match his or her needs, values, or personality, that employee leaves the organization. Relating this to corporate social responsibility, if it is important to an individual that an organization engages in acts of service in the community, that employee will either not select or will leave an organization that does not place the same value on community service. However, not all employees feel they are perfectly matched with their organizations and report high levels of job satisfaction and low turnover intentions so it is recommended that future researchers seek to balance the composition of the sample to include organizations at both ends of the corporate social responsibility spectrum.

Practical Implications

The results of the criterion validity analysis suggest that the corporate social responsibility scale proposed in this manuscript provides valuable information for organizations. For example, there was a significant positive relationship with job performance and a significant negative relationship with turnover. This suggests that the scale could eventually be used in organizations to identify employees that do not positively perceive the organization's CSR practices and are at a potential risk for leaving the organization. Given the high cost of turnover, employee turnover intentions is an important outcome to address. Additionally, organizations are increasingly implementing engagement surveys to gauge employees' perceptions of the organization. The proposed model can aid with this goal. Typically, engagement surveys are designed to seek information about the organization as a whole. Future engagement research could provide even more valuable information to organizations by giving them a snapshot of employee perceptions of specific aspects of the business. In this case, the proposed scale could be added to a general measure of employee engagement to provide additional information about the employee's perception of the company's CSR practices. Given that the analysis did not reveal significant organizational level differences in corporate social responsibility, adding the current measure to measures of employee engagement would benefit the organization by providing an additional measure of individual-level affectivity. Additionally, because there is evidence that the proposed scale significantly predicts job satisfaction, turnover intentions, affective and continuance commitment, this information could be used in a report overall employee engagement as well as more specific engagement scores. The disclaimer here is that due to the high correlations across the five organizational values, it is difficult to ascertain specific information about each of the subscale components. Instead, as a result of the

interrelatedness of the subscale components, the resulting measure is an examination of overall corporate social responsibility. Additionally, the final model only included one item for each organizational values subscale given that the goal was to ensure adequate domain coverage and address the current gap in the literature wherein existing measures primarily look single components of corporate social responsibility.

A second practical contribution of this research is final length of the model. One goal of this validation study was to develop and validate a measure of corporate social responsibility that was useful in the field and provided value over existing measures that are too long and cumbersome and/or are not organized in a meaningful way. As a result, an organizational values framework was leveraged for the development of the proposed scale. This provided two key benefits: 1) it ensured that the scale dimensions would have meaningful groupings, and 2) it also provided a means for eliminating items within each organizational value that were redundant, thereby shortening the length of the scale. At several points during the validation of the overall scale, the individual organizational values were assessed independently. Ultimately, the results of the analysis provided support for CSR being a manifestation of these five overarching constructs. Thus, CSR represents the shared variation across these five components, which is indicative of individuals' perceptions of their organizations social responsibility.

Limitations and Future Directions

As with any research, there are numerous limitations to the current research. Although the results of the analyses were positive in terms of applied job-related outcomes, the lack of scale variability is a main limitation of the current scale. Other limitations include lack of organizational sensitivity, sample composition and measurement tools. Each of these limitations will be discussed below.

Scale Variability

One of the main limitations of the current research is the high item endorsement values (i.e., negatively skewed items) as evidenced through the high item means when examining the data using Classical Test Theory methodology. Survey respondents primarily used the right end of the Likert-type scale indicating agreement with the survey items. An attempt was made to address this issue by correcting for the skewness of the items. However, the item means remained high. This was expected given that the positive wording of the corporate social responsibility items. However, one of the important principals in developing and validating a scale is scale variability. It is important to ensure that the scale accurately measures the construct on the high end as well as on the low end for most scale development endeavors.

For the current scale, it may be worth in future iterations to create some items to which individuals are less likely to highly endorse. Relating this to corporate social responsibility, it is important for future studies to include items that measure low levels of the construct in addition to the item included in the current scale that measure high levels of the construct. The goal of the proposed measure is to act as a research tool that has a practical application in applied settings. Therefore, as a research instrument, it is necessary for the tool to have the ability to measure the corporate social responsibility of respondents that have low, mid-range, and high corporate social responsibility. Stated another way, it is important to capture the responses of participants regardless of where they fall on the six-point Likert-type scale of corporate social responsibility. Conversely, as previously argued, my findings could also be due not to a fault with the scale itself, but with the samples, We did not specifically target organizations with known CSR problems. Future research should attempt to do so – and see if the scale is adequately able to

differentiate 'good' from 'bad' organizations. As of now, there is no real 'ground truth' to which we can evaluate participant responses.

Sample Composition

As with most studies, the sample is a limitation. Over 300 were used for the pilot study and over 700 respondents were used for the validation study so in this instance, sample size was not the problem. Instead, the sample composition was more of a limitation for this study. In the pilot study, there was an over-representation of large organizations, 20 year-olds, females, and African-Americans. No conclusion can be drawn as to the size of the company the average person works for, but the age, gender, and race composition of the pilot study did not mirror the normal population. This likely impacted the mean demographic differences and differential item functioning analysis. For example, for the pilot study, there was a small number of older employees ($N=41$), a small number of Caucasian employees ($N=90$), and a small number of males ($N=53$) in the sample. Therefore, it is difficult to determine if the demographic differences that were captured as part of the study are meaningful differences or if the results are biased due to the sample composition. Although it is not always feasible to obtain a sample that is equal (e.g. the same number of women and men), further analysis of the scale should be conducted with a sample that more closely mirrors the population, which would also mean including organizations with employees that are more likely to endorse lower ends of the scale.

Organizational Sensitivity

This next section of discussion focuses on how the composition of the sample impacted item responses. A pure analysis of scale item responses by organization revealed that there we little to no variability in the scale scores between organizations. This is possibly partially an artifact of the high item endorsement values as has been

mentioned several times throughout this manuscript. Logically speaking, if the overall item means were high across individuals, then the item means would remain high across organizations given that the organizations are comprised of the individuals. However, to further test this, a correction was applied to address the high item means and lack of variability, and even after running the logarithmic transformation, there was still not evidence for the scale's ability to predict organization-level differences.

In addition to the lack of variability in item responses, not finding organization-level differences might also be due to the lack of organizations represented by employees that would endorse the latter end of the scale. Additionally, due to the design of the study, I could not control for the level of the employee within the organization. Therefore, it is possible that within each organization, there was a mix of employees that were not very familiar with the organization's CSR practices (i.e. entry-level, hourly employees) and also employees that were extremely familiar with the policies and practices (i.e. executive-level employees), resulting in extensive variation within each organization and consequently nullifying variation across organizations. Future researchers should collect information regarding job level and should control for job level in order to conduct the analyses so that employees that have the same frame of reference regarding the organization's CSR policies and practices.

One criticism of the current study might be that the scale is measuring individual perceptions of corporate social responsibility rather than measuring actual organizational corporate social responsibility. Though this is a valid initial criticism of the scale, a definitive conclusion cannot be made regarding with matter in the absence of additional analysis. Before we conclude that the scale is only measuring individual perceptions of corporate social responsibility, an attempt should be made to seek individuals in struggling or poor performing organizations or individuals employed with organizations

that are known to have a history of acting in ways that are counter to corporate social responsibility. For example, Assess Systems regularly engages in corporate social responsibility initiatives, PepsiCo has a history of treating its employees with respect and actively promoting work-life balance, and Agnes Scott College is consistently ranked as one of the premier schools in the nation due to its focus on environmental sustainability commitment to educating women. Therefore, given the organizations that were used as part of the sample, it was difficult to detect organizational differences. Future research should seek make a concerted effort to include organizations that do not have such favorable reputations. Then, the scale can be reassessed for its ability to detect organizational level differences. Another potential research study could also take a longitudinal approach and track differences in scale responses over time based on objective differences in CSR practices. An extension of the longitudinal research design would be to look at organizations that are just beginning to implement CSR policies. The scale could be administered at multiple time points including before CSR implementation, immediately after CSR implementation, and after several CSR activities. This would hopefully allow researchers to find more meaningful differences across organizations. Given the many limitations of the current study, the next sections present ideas for future directions.

Item development

After reviewing the literature, hundreds of items were developed for inclusion in this measure of corporate social responsibility. The primary author along with subject matter experts eliminated items several times based on item wording, organizational values category assignment, reading level, and redundancy. The scale proposed in this manuscript began with 76 items and was reduced to five items – one for each organizational value. The high inter-item correlations and internal consistencies of the

scale items and the overall scale allowed for majority of the items being eliminated from the model without having a significant impact on the final model.

However, there is one possible criticism of the item development process that should be taken into account by future researchers. Given the pro-social nature of corporate social responsibility, all of the scale items were worded in a positive manner. In other words, all items were designed with word cues that would correspond in what I expected would be the middle to upper range of the scale (e.g., My company strives to ensure employees feel valued). Undoubtedly, this led to the high item means found throughout the analysis conducted in the study. Future researchers should leverage the current scale items, but also develop additional items that will measure the full range of a Likert or Likert-type scale. For example, an item such as “My company makes sure that I feel valued” could be re-worded to different degrees such as “At times, I do not feel valued by my company” or “Most of the time, my company does an average job at making sure I feel valued.” Alternatively, the items could be worded in an even more positive manner (e.g., My company makes sure that employees feel extremely valued at all times) in an effort to reduce the item means by decreasing the number of people who identify with language such as “extremely important.”

Also, a very small sample was used at the beginning of the validation study to change the scale anchors from “Does not describe my organization at all” and “Describes my organization completely” to the more commonly used anchors “Strongly Disagree” and “Strongly Agree.” Item means were lower using the “Strongly Disagree” to “Strongly Agree” anchors, but they still remained high. Future researchers can experiment with alternate wording of the questions and scale anchors. For example, “My company partners with organizations committed to promoting literacy” could be reworded to read “Thinking about the company you work for, how well does your organization partner with

organizations that promote literacy.” Employees could then choose responses such as “Not very well,” “About average,” and “very well.” This could also potentially address the issue of whether the scale truly measures individual differences or organizational differences, which will be discussed below. Moving back to the wording of the items and scale response choices, another alternative would be to have employees rate how frequently their organization engages in various acts of corporate social responsibility. Both of these would allow for better comparison between organizations than with the current scale anchors, which leads to the next recommendation for future research.

Outcome measures

As part of the effort to ascertain whether the scale ultimately measures individual or organizational differences, additional outcome measures should be assessed in the future. It would be of interest to examine employee engagement, job fit, and organizational fit scores. The scale significantly predicted a positive relationship to job satisfaction as well as a negative relationship to turnover intentions. Therefore, part of what may be happening is that employees that are happy choose to remain with their organization and those that are unhappy choose to leave the organization. It would be ideal to say that this happens due to the corporate social responsibility practices (or lack thereof) of the organization but considering the numerous factors that contribute to an employee’s decision to remain with or to leave an organization, that would call for a heavy assumption

Final Conclusion

The main aim of this research was to develop and validate a measure of corporate social responsibility. Two bodies of literature were reviewed to aid in this aim. First, the corporate social responsibility literature was reviewed to better understand the construct, compare existing models, and identify gaps in the literature. Next, the

organizational values literature was reviewed to better understand the values that exist and also in an attempt to begin to address the gap in the corporate social responsibility literature. As a subset of this review, real world organizational literature and materials were reviewed as well. The values and mission statements of over 100 organizations were analyzed to determine the common values across organizations. From this content analysis, five common values emerged – people, innovation, corporate governance, social responsibility, and education. These five values were used as the foundational cornerstone of the corporate social responsibility model and measure proposed and validated in this manuscript.

The proposed scale was thoroughly refined and validated. A panel of subject matter experts was gathered to review the initial item set and based on their feedback the items were further refined. Next, a pilot study was conducted in an effort to trim the final item set to a list that was both manageable and useful for organizations. This step was extremely important to address the criticism that previous models were too long and cumbersome, or not organized into meaningful categories, which was also a key reason why the organizational values research was leveraged. After a successful pilot study, a second sample of responses was collected and the scale was further refined. During the validation study, more rigorous analyses were used in an effort to retain only the best items in the final model. The results of the validation study indicate that the items are a good fit for the overall model and that the overall model is predictive of key organizational outcomes. The latter is important in that although it was necessary to examine the factor structure of the model, it was somewhat more important to prove the utility of the model for the field. Overall, both the pilot and validation study were successful in achieving the overall aim of this research, which was to develop and validate a model and measure of corporate social responsibility that addressed current gaps in the literature as well as

provided business value for organizations. However, there are still some concerns with the scale and further validation is necessary before formal implementation in organizations.

Appendix A
Initial Item List

People

1. I feel valued as an employee
2. I receive praise and recognition for my work
3. I feel respected as an employee
4. My peers treat me with dignity as a co-worker
5. My peers treat me with respect as a co-worker
6. My peers treat me with dignity and respect as a co-worker
7. My boss creates a safe workplace
8. I am encouraged to voice my concerns as an employee
9. My company respects its clients/customers
10. I have received special instructions for how to treat customers/clients
11. I have been praised for my customer service skills
12. I have been praised for going above and beyond for a customer
13. My company strives to provide quality to our customers/clients
14. My company delivers the highest quality products to our customers/clients
15. My company delivers the best service in the industry to our customers/clients
16. I do not feel out of place at work because of my age
17. I do not feel out of place because of my gender
18. I do not feel out of place at work because of my race
19. I do not feel out of place at work because of my ethnicity
20. I do not feel out of place at work because of my sexual orientation
21. I do not feel out of place at work because my ideas are different than others
22. My company respects our customers
23. My company provides high quality service/products to our customers
24. I am respected at work
25. I am valued at work
26. I value my co-workers
27. I respect my co-workers
28. I am able to work with anyone, regardless of their age
29. I am able to work with anyone, regardless of their gender
30. I am able to work with anyone, regardless of their race
31. I am able to work with anyone, regardless of their ethnicity
32. I am able to work with anyone, regardless of their national origin
33. I am able to work with anyone, regardless of their sexual orientation
34. I am able to work with anyone, regardless of their background
35. I am able to work with anyone, even if their ideas are very different than mine
36. I feel important as an employee
37. Work-life balance is important to my company
38. A healthy work-life balance is important to my company
39. My company focuses on people and relationships
40. My company focuses on people and healthy relationships
41. My company focuses on people and good relationships
42. My company conducts business in a fair manner
43. My company conducts business in a manner that is safe for all employees
44. My company is honest in the way it interacts with employees
45. My company is honest in the way it interacts with customers
46. My company is honest and fair in the way it interacts with employees
47. My company is honest and fair in the way it interacts with customers
48. My company's culture is built on trust
49. My company's culture is built on values
50. My company's culture is built on trust and values
51. My company strives to make sure its employees are engaged

52. My company strives to make sure its employees feel appreciated
53. My company strives to make sure its employees feel supported
54. My company strives to make sure its employees feel stimulated
55. My company strives to make sure its employees feel stimulated, engaged, appreciated, and supported
56. My company strives to make sure its employees feel trusted
57. My company strives to make sure its employees feel valued
58. My company strives to make sure its employees feel like they are making a difference
59. My company strives to make sure its employees feel trusted, valued, and like they are making a difference
60. My company provides a flexible work environment
61. My company fosters an environment that is characterized by respect for lifestyle, cultural, ethnic differences
62. My company fosters an environment that is characterized by respect for lifestyle differences
63. My company fosters an environment that is characterized by respect for cultural differences
64. My company fosters an environment that is characterized by respect for ethnic differences
65. My company is committed to minimizing risk, responding to safety concerns, and providing risk management and safety-related information
66. My company strives to ensure a comfortable and healthful work environment
67. My company is committed to helping out customers solve their problems
68. My company keeps its promises to its customers
69. My company shares objective findings with clients, even those that may be unpopular
70. Regardless of position, my company treats all employees with respect and consideration
71. My company strives for a diverse workplace
72. My company accepts, values, and incorporates the contributions of people from a wide variety of backgrounds
73. Diversity of thought, expertise, experiences, and background is crucial to my company's culture
74. My company is committed to creating an environment where individuals can flourish and succeed, regardless of their background, ethnicity, gender, gender identity, or sexual orientation
75. At my company, our customers come first
76. Respect, care, honesty, and support are important values for my organization
77. My company promotes teamwork and cooperation
78. My company cares about the well-being and success of every person
79. My company has high standards of excellence
80. Respect is part of my company culture
81. Earnest listening is part of my company's culture
82. My company empowers employees to make decisions that improve their work and benefit our customers and our company
83. My company believes that diversity inspires new ways of thinking
84. My company is committed to developing diverse leaders
85. Diversity is part of my company's culture
86. My company is committed to doing above and beyond what is expected for our customers
87. My company celebrates diversity
88. My company celebrates individuality
89. I am comfortable asking my co-workers for help

Innovation

1. My ideas are valued in the workplace
2. I feel like I have an active voice in my company
3. My boss actively encourages my ideas
4. I do not feel out of place at work because my ideas are different than others
5. I feel valued because of my ideas
6. My boss lets me know that my ideas are valued
7. My boss praises me for my ideas
8. My boss praises me for my creativity
9. My boss looks to me for ideas
10. Whenever someone needs new ideas, they come to me
11. My peers respect me because of my ideas
12. My boss sees me as more than a person fulfilling work tasks
13. My company allows me the creative freedom to complete work tasks
14. My boss does not question my ideas
15. My boss supports me when I want to implement new ideas
16. My company's policies and procedures support my creativity
17. My company has development programs that support my creativity
18. My boss creates work that supports or develops my creativity
19. My ideas are often implemented at work
20. Senior leaders in the company invite me to share my ideas
21. My company is supportive and innovation
22. My company is supportive or creativity
23. My company values innovation
24. My company values creativity
25. I feel my most creative when I am at work
26. I generate the most ideas when I am at work
27. I feel comfortable expressing my ideas when I am at work
28. I feel comfortable expressing my creativity with I am at work
29. I feel the most innovative when I am at work
30. My company has a research and development department
31. My company invests in research and development (for innovation purposes)
32. My company adequately invests in our research and development department
33. My company is at the leading edge of research and development
34. My company is at the cutting edge of innovation
35. My company is innovative
36. My company encourages creativity
37. My company encourages innovation
38. My company encourages creativity and innovation
39. Employee creativity is stimulated
40. Employee innovation is stimulated
41. My company provides a flexible workplace that allows its employees to be most creative
42. My company provides a flexible workplace that allows it employees to be most innovative
43. My company supports the creative process
44. My company encourages employees to branch out and apply their talents in new ways
45. My company understands that diversity of thought, expertise, experience, and background is important for innovation
46. My company believes diversity inspires new ways of thinking
47. My company is committed to providing innovative solutions

Corporate Governance

1. My company plays by the rules
2. I believe my company makes sound business decisions
3. I believe my company's decision makers are ethical
4. I believe my company's decision makers act with integrity
5. I believe my company acts with responsibility
6. I believe my company accurately reports financial information
7. My company shares financial information with its employees
8. My company makes ethical business decisions
9. My company believes in financial transparency
10. My company has internal meetings sharing the company's financial information with its employees
11. My company has a Code of Conduct policy
12. My company provides training on the Code of Conduct policy
13. My boss encourages me to adhere to the company's Code of Conduct
14. My boss discourages behavior that violates the company's Code of Conduct policy
15. My company hold employees accountable for accurate financial reporting
16. My company's decision makers are held accountable for providing accurate financial information to its customers/clients
17. My company's decision makers are held accountable for providing accurate financial information to its employees
18. My company delivers timely and accurate information regarding the company's financial standing
19. My company is invested in financial responsibility
20. Financial responsibility is important to my company
21. Business ethics is important to my company
22. Ethical work behavior is important to my company
23. My company leaders attend ethic workshops
24. My organization encourages me to attend ethics workshops
25. My company offers ethics workshops/training
26. Part of my performance review is based on financial accuracy
27. Part of my performance review is based on accurate record keeping
28. My company manages its finances well
29. My company manages employee finances (i.e. pensions) well
30. My company adheres to locate, state, and federal laws
31. My company adheres to sound business practices
32. My company conducts business in an honest manner
33. My company conducts business in a respectful manner
34. My company conducts business in a fair manner
35. My company conducts business in a safe manner
36. My company conducts business in an honest, respectful, fair, and safe manner
37. My company employs/adheres to the highest ethical standards
38. My company demonstrates fairness in every decision and action
39. My company demonstrates honesty in every decision and action
40. My company demonstrates accountability in every action
41. My company demonstrates honesty, fairness, and accountability in every action
42. My company is honest in the way it interacts with suppliers
43. My company is honest in the way it interacts with competitors
44. My company is fair in the way it interacts with suppliers
45. My company is fair in the way it interacts with competitors
46. My company is committed to doing the right thing
47. Our company represents itself honesty

48. Our company represents itself credibly
49. My company respects the confidentiality of its client information
50. My company believes in having the courage to do the right thing
51. My company shares objective findings with clients, even those that may be unpopular
52. My company shares objective findings with the public even those that may be unpopular
53. Unacceptable actions in the workplace are accounted for

Social Responsibility

1. My company encourages volunteerism
2. My company promotes volunteerism
3. My company rewards volunteerism
4. My company is active in the community
5. My company donates money to charitable organizations
6. My company organizes volunteer activities. My company gives me time off to participate in volunteer activities
7. My company allows me to have a flexible schedule in order to participate in volunteer activities
8. My boss is aware of the volunteer activities I participate in
9. My boss asks/inquires about the volunteer activities I participate in
10. My boss is interested in the volunteer activities I participate in
11. My boss knows which volunteer activities are important to me
12. My company takes measures to protect the environment
13. My company has a recycling program
14. My company provides a safe workplace for me
15. My company provides a safe workplace for all employees
16. My company ensures employees work reasonable hours
17. My company has a recycling program
18. My company provides a safe workplace for me
19. My company provides a safe workplace for all employees
20. My company ensures employees work
21. My company ensures employees take breaks
22. My company ensures that work conditions are safe for me
23. My company ensures that work conditions are safe for all employees
24. My company is committed to providing opportunities to volunteer
25. My company is committed to supporting the community it serves
26. My company provides a safe workplace for all employees
27. My company is concerned about human rights equality
28. My company adheres to federal labor laws
29. My company is "green"
30. My company is environmentally friendly
31. Recycling is important to my company
32. My company has a recycling program
33. I am encouraged to recycle at work
34. I am rewarded for recycling at work
35. My company encourages me to volunteer
36. My company rewards me for volunteering

37. My company conducts business in a manner that is safe for all employees
38. My company supports volunteerism
39. My company participates in community service projects
40. At my company, employees are encouraged to volunteer
41. My company is dedicated to improving the community in which it operates
42. My company wants to make its community a better place to live and work
43. My company's executives serve on Boards of Directors for volunteer organizations
44. My company is committed to improving human rights
45. My company is committed to improving environmental quality
46. My company is committed to being a good neighbor in the community in which it operates
47. My company is committed to safeguarding employees and their work environment
48. My company is committed to minimizing risk, responding to safety concerns, and providing risk management and safety-related information
49. My company is committed to preserving natural resources
50. My company is committed to minimizing the environment impacts of our business
51. My company is committed to conducting business in a sustainable manner
52. My company is committed to minimizing its impact on biodiversity and the surrounding habitats
53. My company donates its time to community and global institutions and individuals
54. My company donates its resources to community and global institutions and individuals
55. My company shares its intellectual capital on sustainability openly
56. My company works with clients to support their sustainability efforts
57. My company takes steps to minimize its impact on the environment
58. My company is a major corporate contributor in the community where its located
59. My company has a budget for community support
60. My company wants to make a difference in every community it serves
61. My company makes food donations to local food banks

Education

1. My company offers tuition reimbursement
2. My company allows me to balance my work schedule to meet my education needs
3. My boss allows me to do school work during work hours
4. My company gives me time off to complete school work
5. My company gives me time off to attend school meetings
6. My company allows me to have a flexible schedule to attend school meetings
7. My company allows me to have a flexible schedule complete school work
8. My company offers employee development programs
9. My boss encourages me to further my education
10. Senior leaderships has voiced their support of furthering education
11. My boss knows what my education goals are
12. My boss inquires about my progress towards achieving my educational goals
13. My company donates to education programs
14. My company has a partnership with one or more universities that offer college courses
15. My boss recommends employee development programs related to my overall career goals

16. My company provides education scholarships for employees
17. My company gives away college scholarships
18. My company donates to college scholarship funds
19. My company has resources that support my professional development
20. My company provides opportunities for me to grow
21. My company subsidizes my education
22. Education is important to my company
23. Employee development is important to my company
24. My company offers employee training programs
25. My company offers leadership development programs
26. Charitable giving is important to my company
27. My company offers scholarships for employees to further their education
28. My company offers educational grants to its employees to further their education
29. My company believes that learning is important
30. My company is improving the lives of others through learning
31. Education is a priority for my company
32. Learning is a priority for my company
33. My company is doing its part to ensure that citizens of the US have an opportunity to education
34. My company is doing its part to ensure that citizens around the world have an opportunity to education
35. My company is committed to developing an educated workforce
36. My company supports educational initiatives
37. My company provides ongoing training and professional development opportunities to help employees succeed at their jobs/in their roles
38. My company partners with high schools, colleges, and community organizations to educate them about employment opportunities
39. My company has high school partnerships
40. My company has college and university partnerships
41. My company is doing its part to ensure that citizens of the US have an opportunity to education
42. My company is doing its part to ensure that citizens around the world have an opportunity to education
43. My company is committed to developing an educated workforce
44. My company supports educational initiatives
45. My company provides ongoing training and professional development opportunities to help employees succeed at their jobs/in their roles
46. My company partners with high schools, colleges, and community organizations to educate them about employment opportunities
47. My company has high school partnerships
48. My company has college and
49. My company offers high school internships
50. My company offers college internships
51. My company offers graduate school internships
52. My company has a variety of training opportunities

53. My company believes in continuous education
54. My company offers continuous education programs
55. My company is committed to increasing the business knowledge of its employees
56. My company challenges its employees to constantly grow
57. My company challenges its employees to constantly develop professionally
58. My company challenges its employees to stretch themselves
59. My company challenges its employees to be better
60. My company is committed to developing my expertise
61. My company encourages me to develop my areas of expertise
62. My company recommends training courses for me to attend
63. My company pays for my professional membership fees
64. My company encourages me to join professional organizations
65. My company is committed to educating the community
66. My company supports educational programs that create opportunities for school children to fulfill their educational experience
67. My company supports educational programs that promote the well-being of school children
68. My company supports programs that inspire school children to reach their full potential
69. My organization partners with literacy organizations/organizations committed to promoting literacy
70. My company donates resources to organizations that advance education
71. My company collaborates with governments, policy-makers and local vendors to turn their visions for advancing education into reality
72. My company is committing to creating technology that brings quality education to more people.

Appendix B
Research Questionnaire

Based on their relative importance and application to your firm, please allocate up to, but not more than, 10 points to each set of three or four statements. For example, you could allocate points as follows:

	A = 4		A = 1		A = 0	
	B = 3		B = 2		B = 4	
Either	C = 2	or	C = 0	or	C = 3	etc.
	D = 1		D = 7		D = 0	
	Total = 10 points		Total = 10 points		Total = 7 points	

1. It is important to perform in a manner consistent with:
 - econ a. expectations of maximizing earnings per share.
 - legal b. expectations of government and the law.
 - ethic c. the philanthropic and charitable expectations of society.
 - discr d. expectations of societal mores and ethical norms.
2. It is important to be committed to:
 - econ a. being as profitable as possible.
 - discr b. voluntary and charitable activities.
 - legal c. abiding by laws and regulations.
 - ethic d. moral and ethical behavior.
3. It is important to:
 - ethic a. recognize that the ends do not always justify the means.
 - legal b. comply with various federal regulations.
 - discr c. assist the fine and performing arts.
 - econ d. maintain a strong competitive position.
4. It is important that:
 - legal a. legal responsibilities are seriously fulfilled.
 - econ b. long-term return on investment is maximized.
 - discr c. managers and employees participate in voluntary and charitable activities within their local communities.
 - ethic d. when securing new business, promises are not made which are not intended to be fulfilled.
5. It is important to:
 - econ a. allocate resources on their ability to improve long-term profitability.
 - legal b. comply promptly with new laws and court rulings.
 - discr c. examine regularly new opportunities and programs which can improve urban and community life.
 - ethic d. recognize and respect new or evolving ethical/moral norms adopted by society.
6. It is important to:
 - discr a. provide assistance to private and public educational institutions.
 - econ b. ensure a high level of operating efficiency is maintained.
 - legal c. be a law-abiding corporate citizen.
 - ethic d. advertise goods and services in an ethically fair and responsible manner.
7. It is important that a successful firm be defined as one which:
 - econ a. is consistently profitable.
 - legal b. fulfills its legal obligations.
 - ethic c. fulfills its ethical and moral responsibilities.
 - discr d. fulfills its philanthropic and charitable responsibilities.
8. It is important to:
 - econ a. pursue opportunities which will enhance earnings per share.
 - legal b. avoid discriminating against women and minorities.
 - discr c. support, assist and work with minority-owned businesses.

- ethic d. prevent social norms from being compromised in order to achieve corporate goals.
9. It is important to monitor new opportunities which can enhance the organization's:
ethic a. moral and ethical image in society.
legal b. compliance with local, state, and federal statutes.
econ c. financial health.
discr d. ability to help solve social problems.
10. It is important that good corporate citizenship be defined as:
legal a. doing what the law expects.
discr b. providing voluntary assistance to charities and community organizations.
ethic c. doing what is expected morally and ethically.
econ d. being as profitable as possible.
11. It is important to view:
discr a. philanthropic behavior as a useful measure of corporate performance.
econ b. consistent profitability as a useful measure of corporate performance.
legal c. compliance with the law as a useful measure of corporate performance.
ethic d. compliance with the norms, mores, and unwritten laws of society as useful measures of corporate performance.
12. It is important to:
ethic a. recognize that corporate integrity and ethical behavior go beyond mere compliance with laws and regulations.
legal b. fulfill all corporate tax obligations.
econ c. maintain a high level of operating efficiency.
discr d. maintain a policy of increasing charitable and voluntary efforts over time.
13. It is important to:
discr a. assist voluntarily those projects which enhance a community's 'quality of life.'
legal b. provide goods and services which at least meet minimal legal requirements.
ethic c. avoid compromising societal norms and ethics in order to achieve goals.
econ d. allocate organizational resources as efficiently as possible.
14. It is important to:
econ a. pursue only those opportunities which provide the best rate of return.
discr b. provide employment opportunities to the hard-core unemployed.
legal c. comply fully and honestly with enacted laws, regulations, and court rulings.
ethic d. recognize that society's unwritten laws and codes can often be as important as the written.
15. It is important that:
discr a. philanthropic and voluntary efforts continue to be expanded consistently over time.
legal b. contract and safety violations are not ignored in order to complete or expedite a project.
econ c. profit margins remain strong relative to major competitors.
ethic d. 'whistle blowing' not be discouraged at any corporate level.

Appendix C

CSR & Ethics Research Questionnaire

Based on their relative importance and application to your firm, please allocate up to, but not more than, 10 points to each set of three or four statements. For example, you could allocate points as follows:

A = 4		A = 2		A = 0
B = 3		B = 3		B = 7
C = 2	either or	C = 3	either or	C = 3 etc.
D = 1		D = 2		D = 0
Total = 10 points		Total = 10 points		Total = 10 points

1. It is important to perform in a manner consistent with:
 - a. expectations of maximizing earnings per share.
 - b. expectations of government and the law.
 - c. the philanthropic and charitable expectations of society.
 - d. expectations of societal standards and ethical norms.
2. It is important to monitor new opportunities that can enhance or improve the organization's:
 - a. moral and ethical image in society.
 - b. compliance record with local, state, and federal statutes.
 - c. financial health.
 - d. ability to help solve social problems.
3. It is important that good corporate citizenship be defined as:
 - a. doing what the law expects.
 - b. providing voluntary assistance to charities and community organizations.
 - c. doing what is expected morally and ethically.
 - d. being as profitable as possible.
4. It is important to:
 - a. provide assistance to private and public educational institutions.
 - b. ensure a high level of operating efficiency is maintained.
 - c. be a law-abiding corporate citizen.
 - d. recognize and respect new or evolving ethical/moral norms adopted by society
5. It is important to be committed to:
 - a. being as financially sound as possible.
 - b. voluntary and charitable activities.
 - c. abiding by laws and regulations.
 - d. moral and ethical behavior.
6. It is important to:
 - a. assist voluntarily with projects which enhance a community's 'quality of life.'
 - b. provide goods and/or services which at least meet minimal legal requirements.
 - c. avoid compromising societal norms and ethics in order to achieve goals.
 - d. pursue those opportunities which will enhance earnings per share.
7. It is important to:
 - a. recognize that the ends do not always justify the means.

- b. comply with various federal regulations.
 - c. assist the fine and performing arts.
 - d. maintain a strong competitive position.
8. It is important to:
- a. recognize that corporate integrity and ethical behavior go beyond mere compliance with laws and regulations.
 - b. promptly comply with new laws and court rulings.
 - c. maintain a high level of operating efficiency.
 - d. maintain a policy of increasing charitable and voluntary efforts over time.
9. It is important to view:
- a. philanthropic behavior as a useful measure of corporate performance.
 - b. consistent profitability as a useful measure of corporate performance.
 - c. compliance with the law as a useful measure of corporate performance.
 - d. compliance with the norms, mores, and unwritten laws of society as useful measures of corporate performance.
10. It is important to:
- a. pursue those opportunities which provide the best rate of return.
 - b. expect organizational members to participate in voluntary and charitable activities.
 - c. comply fully and honestly with enacted laws, regulations, and court rulings .
 - d. recognize that society's unwritten laws and codes can often be as important as the written

Appendix D

Proposed Corporate Social Responsibility Scale

Rate your agreement with the statements below using the following scale:

1	2	3	4	5	6
Does not Describe my Organization at All					Describes my Organization Completely

People

My Company...

1. Ensures that I feel valued as an employee
2. Makes me feel respected as an employee
3. Has respect for its customers
4. Works to provide good products to our customers
5. Works to give the best service to our customers
6. Makes sure that I do not feel out of place because of my age
7. Makes sure that I do not feel out of place because of my gender
8. Makes sure that I do not feel out of place because of my race
9. Focuses on people
10. Work to make sure its employees feel supported
11. Fosters an environment that is characterized by respect for lifestyle, cultural, and ethnic differences
12. Is committed to the safety of its employees
13. Strives for a diverse workplace
14. Supports teamwork
15. Respect is part of my company's culture
16. Encourages employees to treat customers with respect
17. Work-life balance is important to my company
18. Work to make sure its employees feel treasured
19. Strives to make sure its employees feel valued
20. Makes sure that our customers come first

Innovation

My Company...

1. Make sure that my ideas are valued
2. Makes sure that I feel heard
3. Ensures that I do not feel out of place because my ideas are different than others
4. Makes sure that I feel valued because of my ideas
5. Is supportive of creativity and innovation
6. Values innovation and creativity
7. Makes sure that I feel comfortable expressing my ideas at work
8. Encourages creativity and innovation
9. Supports the creative process
10. Encourages employees to branch out and apply their talents in new ways
11. Understands that diversity (of thought, expertise, experience, background, etc.) is important for innovation
12. Believes diversity inspires new ways of thinking
13. Offers creative solutions

Corporate Governance

My Company

1. Plays by the rules
2. Acts responsibly in its decision making
3. Makes honest decisions
4. Encourages me to abide by a Code of Conduct
5. Works by business ethics
6. Rewards ethical work behavior
7. Works by honest business practices
8. Conducts business in an honest manner
9. Does business in a fair manner
10. Works by ethical standards
11. Holds employees accountable for their actions
12. Is committed to doing the right thing
13. Represents itself honestly
14. Believes in having the courage to do the right thing

Social Responsibility

My Company

1. Encourages employees to volunteer
2. Is active in the community
3. Has a recycling program
4. Make sure the workplace is safe for all employees
5. Supports the community it is in
6. Is concerned about human rights
7. Is environmentally friendly
8. Does community service projects
9. Is committed to being a good neighbor in the community
10. Is committed to minimizing the environmental impacts of our business
11. Is committed to conducting business in a sustainable manner

Education

My Company

1. Allows employees to balance their work schedule to meet educational goals
2. Offers employee training and development programs
3. Donates resources to education programs
4. Has a partnership with one or more universities that offer college courses
5. Provides educational scholarships for employees
6. Donates to college scholarship funds
7. Has resources that support my professional development
8. Provides opportunities for me to grow
9. Education is important to my company
10. Believes that learning is important
11. Is improving the lives of others through education
12. Is doing its part to ensure that citizens around the world have access to education
13. Is committed to developing an educated workforce
14. Offers high school or college internships
15. Believes in continuous education
16. Challenges its employees to constantly develop professionally
17. Encourages me to develop my areas of expertise
18. Partners with literacy organizations/organizations committed to promoting literacy

Appendix E

Corporate Social Responsibility Situational Judgment Tests (SJTs)

Rate your agreement with the statements below using the following scale:

1	2	3	4	5	6
Does not Describe my Organization at All					Describes my Organization Completely

People

My Company...

21. Ensures that I feel valued as an employee
22. Makes me feel respected as an employee
23. Has respect for its customers
24. Works to provide good products to our customers
25. Works to give the best service to our customers
26. Makes sure that I do not feel out of place because of my age
27. Makes sure that I do not feel out of place because of my gender
28. Makes sure that I do not feel out of place because of my race
29. Focuses on people
30. Work to make sure its employees feel supported
31. Fosters an environment that is characterized by respect for lifestyle, cultural, and ethnic differences
32. Is committed to the safety of its employees
33. Strives for a diverse workplace
34. Supports teamwork
35. Respect is part of my company's culture
36. Encourages employees to treat customers with respect
37. Work-life balance is important to my company
38. Work to make sure its employees feel treasured
39. Strives to make sure its employees feel valued
40. Makes sure that our customers come first

Innovation

My Company...

14. Make sure that my ideas are valued
15. Makes sure that I feel heard
16. Ensures that I do not feel out of place because my ideas are different than others
17. Makes sure that I feel valued because of my ideas
18. Is supportive of creativity and innovation
19. Values innovation and creativity
20. Makes sure that I feel comfortable expressing my ideas at work
21. Encourages creativity and innovation
22. Supports the creative process
23. Encourages employees to branch out and apply their talents in new ways
24. Understands that diversity (of thought, expertise, experience, background, etc.) is important for innovation
25. Believes diversity inspires new ways of thinking
26. Offers creative solutions

Corporate Governance

My Company

15. Plays by the rules
16. Acts responsibly in its decision making
17. Makes honest decisions
18. Encourages me to abide by a Code of Conduct
19. Works by business ethics
20. Rewards ethical work behavior
21. Works by honest business practices
22. Conducts business in an honest manner
23. Does business in a fair manner
24. Works by ethical standards
25. Holds employees accountable for their actions
26. Is committed to doing the right thing
27. Represents itself honestly
28. Believes in having the courage to do the right thing

Social Responsibility

My Company

12. Encourages employees to volunteer
13. Is active in the community
14. Has a recycling program
15. Make sure the workplace is safe for all employees
16. Supports the community it is in
17. Is concerned about human rights
18. Is environmentally friendly
19. Does community service projects
20. Is committed to being a good neighbor in the community
21. Is committed to minimizing the environmental impacts of our business
22. Is committed to conducting business in a sustainable manner

Education

My Company

19. Allows employees to balance their work schedule to meet educational goals
20. Offers employee training and development programs
21. Donates resources to education programs
22. Has a partnership with one or more universities that offer college courses
23. Provides educational scholarships for employees
24. Donates to college scholarship funds
25. Has resources that support my professional development
26. Provides opportunities for me to grow
27. Education is important to my company
28. Believes that learning is important
29. Is improving the lives of others through education
30. Is doing its part to ensure that citizens around the world have access to education
31. Is committed to developing an educated workforce
32. Offers high school or college internships
33. Believes in continuous education
34. Challenges its employees to constantly develop professionally
35. Encourages me to develop my areas of expertise
36. Partners with literacy organizations/organizations committed to promoting literacy

Appendix F

Proposed Corporate Social Responsibility Scale

INFORMED CONSENT

PRINCIPAL INVESTIGATOR NAME:

Adria Toliver

TITLE OF PROJECT:

Measuring Corporate Social Responsibility Through Organizational Values: A Scale Validation Study

INTRODUCTION

You are being asked to participate in a research study. Your participation is voluntary. Please ask questions if there is anything you do not understand.

PURPOSE: The purpose of this research study is to gain an understanding of corporate social responsibility in the current business environment. We also want to gain an understanding of the relationship between organizational values and corporate social responsibility. The end goal of this study is to gather information that can be used to develop and validate a measure of corporate social responsibility.

DURATION: This study will last up to 60 minutes.

PROCEDURES: During this study, you will be asked to review a brief set of instruction and answer a set of questions regarding your company's corporate social responsibility practices. If you are a student at the University of Texas at Arlington, this study will be worth up to one points of Sona credit. All participants have the option to be entered into a drawing for one of the following: an Amazon.com gift card, an iTunes gift card, or a Starbucks gift card. However, if you are a student at the University of Texas at Arlington, you must indicate whether you would like to receive research credit, **or** whether you would like to be entered into the drawing. You cannot receive research credit **and** be entered in the drawing.

EXPERIMENTAL PROCEDURES: Once you have completed reviewing and accepting this statement of informed consent, you will be forwarded to complete the study (i.e., an electronic survey posted on an external survey service – SurveyMonkey). If you are a student at the University of Texas at Arlington, and chose the research credit option, Sona credit will be allocated within one week of survey completion.

POSSIBLE BENEFITS: You understand that you will receive no direct benefit other than:

- Knowledge that participation in this study will aid efforts to develop and validate a measure of corporate social responsibility, and
- A copy of any publications resulting from the current study if requested

COMPENSATION: If you are a student at the University of Texas at Arlington, you may elect to receive one Sona credit. All participants, excluding those students who elect to receive research credit, are eligible for the drawing for one of the following: an Amazon.com gift card, an iTunes gift card, or a Starbucks gift card.

POSSIBLE RISKS/DISCOMFORTS: There are no known risks associated with participating in this research study, however should you feel uncomfortable you have the option to quit any time with no consequence.

ALTERNATIVE PROCEDURES/TREATMENTS: If you are a student at the University of Texas at Arlington, you may participate in other studies available on Sona, or complete the requirements for the paper reports (available through Sona) if desired.

WITHDRAWAL FROM THE STUDY: Participation in this study is completely voluntary and will not affect any grade or status in any program or class. If you decide to withdraw from further participation in this study, there will be no penalties.

Furthermore, please note that you are not required to answer any questions that you do not feel comfortable answering during the course of this study. If any questions are not clear, please ask for clarification from the researchers.

NUMBER OF PARTICIPANTS: We expect up to 300 participants to enroll in this study.

CONFIDENTIALITY: Your identity will be kept confidential. Your confidentiality during the study will be ensured by assigning you a coded identification number during the data collection process. The list connecting your name to this number will be kept in a locked file, with only Dr. Scielzo and Adria Toliver (the lead graduate student for this study) having access to this information. Your name will not be directly associated with any data. The confidentiality of the information related to your participation in this research will be ensured by maintaining records only coded by identification numbers. Copies of electronic data will be kept under lock and key, and will only be viewed by lab researchers. Furthermore, the online data collection mechanism (i.e., the survey collection website) are secure thus further assuring confidentiality of your information. Individual data will be aggregated to the group level, thus individual responses will not be published nor presented. Data will be maintained for 3 years after study procedures are complete, and will be stored in the Training, Mentoring, and Training Laboratory (Room 416, Department of Psychology, LSB). Moreover, only select research assistants with the lab will have access to any of the data. If the results of this research are published or presented at scientific meetings, your identity will not be disclosed.

If in the unlikely event it becomes necessary for the Institutional Review Board to review your research records, then The University of Texas at Arlington will protect the confidentiality of those records to the extent permitted by law. Your research records will not be released without your consent unless required by law or a court order. The data resulting from your participation may be made available to other researchers in the future for research purposes not detailed within this consent form. In these cases, the data will contain no identifying information that could associate you with it, or with your participation in any study.

CONTACT FOR QUESTIONS: You are encouraged to contact us with any questions or concerns that you might have. Furthermore, we will gladly provide you with an in-person debriefing regarding this form, the program or the research if you desire.

Dr. Shannon Scielzo
(817) 282-5464 (office)

scielzo@uta.edu

Adria Toliver, M.S.
(214) 287-1909
Adria_Toliver@yahoo.com

Questions about this research or your rights as a research subject may be directed to Dr. Shannon Scielzo at (817) 272-5464, or scielzo@uta.edu, as well as Adria Toliver at (214) 287-1909

or Adria_Toliver@yahoo.com. If you have any questions about your rights as a research subject, you can contact the UT Arlington IRB Chairperson, telephone (817)272-3723.

By accepting and submitting your response below, you confirm that you have carefully read and understand this document. If you do not understand, please contact the researchers and we will be glad to go through the document with you.

You have been informed about this study's purpose, procedures, possible benefits and risks, and you have received a copy of this form. You have been given the opportunity to ask questions before you sign, and you have been told that you can ask other questions at any time

You voluntarily agree to participate in this study. By accepting, you are not waiving any of your legal rights. Refusal to participate will involve no penalty or loss of benefits to which you are otherwise entitled, and you may discontinue participation at any time without penalty or loss of benefits, to which you are otherwise entitled.

Finally, if you are unclear about any information on this form, or have any concerns about the research, please contact us. We will gladly to set up an in-person explanation of this informed consent form for you if desired.

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Biographical Information

Adria D. Toliver was born and raised in Dallas, Texas. She received her Bachelor of Arts degree in psychology from Agnes Scott College in Decatur, Georgia. She discovered her interest in industrial and organizational psychology while studying at the University of Western Australia and developed her skill set in the undergraduate lab of Dr. Jennifer Hughes. Adria furthered her education at the University of Texas at Arlington in Arlington, TX by earning a Master of Science degree in Industrial and Organizational (I/O) Psychology under the supervision of Dr. Nicolette Lopez in 2010. For the past four years Adria has worked at local I/O consulting firms in the Dallas-Ft. Worth metropolex, where she continues to develop her expertise in the areas of job analysis, competency modeling, validation studies, executive assessments, and selection process development. Her research interests include on applicant perceptions of and attraction to organizations.