

The Impact of Corporate Social Responsibility Perception on The Job Satisfaction and Organizational Commitment

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Abstract

Corporate social responsibility activities influence the stakeholders in the first place, hence the employees, one of the vital stakeholders of the organizations. Social responsibility activities can have a direct effect on the job satisfaction and organizational commitment of employees. This paper investigates the employees' perception on corporate social responsibility, and examines the effect of this perception on organizational commitment and job satisfaction. Hence, the individual factors that have an impact on this perception, namely gender, age, education level, the hierarchical position in the organization, the working time and the participation to the company's social responsibility projects, are considered. The data collection is through a survey conducted among the employees of Turkish Petroleum Refineries Corporation (TUPRAS), the third most profitable and the largest private firm quoted to the Borsa Istanbul. From the findings obtained through chi square, t-test and ANOVA, one can observe an insignificant relation between organizational commitment and job satisfaction, and perceptions of corporate social responsibilities.

Keywords: Corporate Social Responsibility, Organizational Commitment, Job Satisfaction.

JEL Classification Codes: J28, M14.

Kurumsal Sosyal Sorumluluk Algısının İş Tatmini ve Örgütsel Bağlılık Üzerindeki Etkisi

Öz

Günümüzde şirketlerin sorumlulukları ekonomik ve yasal olduğu kadar ahlaki ve kamusal temellere de dayanmaktadır. Kurumsal sosyal sorumluluk uygulamaları örgütlerin en önemli paydaşlarından biri olan çalışanları da etkilemektedir. Bu uygulamalar çalışanların örgütsel bağlılık ve iş tatminlerini etkileyebilmektedir. Bu çalışma çalışanların kurumsal sosyal sorumluluk algısını ve bu algının çalışanların iş tatmini ve örgütsel bağlılık etkilerini araştırmaktadır. Bu amaçla çalışanların cinsiyeti, yaşı, eğitim düzeyi, kurum içi pozisyonu, işletmede çalışma süresi ve sosyal sorumluluk projelerine katılımı olmak üzere toplam altı bireysel faktörün etkisi incelenmektedir. Bu çalışma TÜPRAŞ çalışanları ile yapılan anketlere dayanmaktadır. Elde edilen veriler ki-kare, t-test ve anova testlerine tabi tutulmuştur. Bulgulara göre çalışanların kurumsal sosyal sorumluluk algılamaları ile onların örgütsel bağlılıkları ve iş tatminleri arasında anlamlı bir ilişki bulunamamıştır.

Anahtar Kelimeler: Kurumsal Sosyal Sorumluluk, Örgütsel Bağlılık, İş Tatmini.

JEL Sınıflandırma Kodları: J28, M14.

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1. Introduction

The implementation of corporate social responsibility (CSR) has become an inseparable part of today's business environment. In the past, CSR activities were perceived only an obligation which was used to improve the public opinion towards the company, but not a basic component of business strategy. As a result, they were only limited to financial aids. Nowadays, on the other hand, CSR has been evolving to a concept where its implementations have become a complementary element of the business life. In contrast to the previous thought that states CSR wastes the valuable sources, now companies are eager to use CSR implementations as a new and efficient tool to struggle with the wild competition conditions in the market.

In fact, CSR is not only an instrument to compete in the market, but also a means of gaining the confidence and support of stakeholders. The companies that show that they are responsible against the stakeholders as well are more likely to gain this confidence. The increase in the organizational commitment and job satisfaction is very natural when the employees observe that their company also works for the social wealth through CSR implementations. Hence, it is possible to create a working environment that fulfills the expectations of both the company and the employees.

Because of the above mentioned reasons, this study takes the employees, one of the most important stakeholders, as a unit of analysis. The aim is to examine the employee perceptions against the CSR implementations through the individual factors, including age, gender, education level, position in the company, working time, and to participate to the CSR projects. The main research question is whether there is a significant difference among the employee groups according to these individual factors. Although there are several studies that consider these individual factors and the differences they create on the CSR perceptions, there is no agreement on their specific impacts. This study plans to add to the literature by presenting new evidence from one of the largest companies' employees in Turkey as a developing country example.

The remainder of the study is as follows. First, the concept of CSR and its importance as well as the individual factors that affect the employees' CSR perceptions will be documented. Subsequently, the linkage between the CSR perceptions, and organizational commitment and job satisfaction will be explained based on the literature. The analysis of the TUPRAS refinery employees and findings will be presented. The study will conclude in the final section.

2. Concept of Corporate Social Responsibility

According to Bowen (1953), one of the first among those that defines the concept, "CSR refers to the obligations of businessmen to pursue those policies, to make

those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Carroll, 1999, 270). In other words, CSR is to make an effort for the society as well as the company itself. Davis (1973, 312), on the other hand, describes the social responsibility for a company as such: to consider and to answer the issues further than its limited economical, technical and legal liabilities. Another definition for the concept is that the implementations and participation policies of a company for social benefit that are above and beyond the legal responsibilities (Bronn et al., 2001, 209). The common point of all these definition is the emphasis on the aspect that reflects more than the company's economical and legal responsibilities.

The boundaries of CSR are drawn in the model of Carroll (1991) named "the pyramid of Corporate Social Responsibility". This model represents CSR in a hierarchical ordering, which are economical ("*to be profitable*"), legal ("*to obey the law*"), ethical ("*to be ethical*"), and philanthropic responsibilities ("*to be a good corporate citizen*"). According to this model, the most basic responsibility of a company is economical one. As a result, while the economical and legal responsibilities are compulsory, the ethical ones are the philanthropic responsibilities that are expected/ desired by the society (Schwartz and Carroll, 2003, 504).

Smith (2003) indicates that CSR, in a general definition, is the liabilities of the company against to the society, but more specifically against to its stakeholders. The concept of stakeholders embraces most importantly shareholders and employees, but also suppliers, natural habitat, customers, governments, unions, local administrations, and nongovernmental organizations (Freeman, 1984).

According to the Commission of the European Communities, CSR is defined as follows: "*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*" (Commission of the European Communities, 2002). From these definitions above, one may conclude that CSR is a concept that takes into account the needs of different stakeholder groups.

It is well known that the CSR implementations improve sales and market shares, empower the brand position, provide a better corporate reputation, decreases costs such as advertisement, waste management and energy consumption, and most importantly draw investor attention (Kotler & Lee, 2004). For instance, Preston and O'Bannon (1997, 419-429) show a positive correlation between financial and social performances in 67 US large sized companies for the years 1982 to 1992. Likewise, Waddock & Graves (1997, 303-319) find a positive association between social performance of firms and their past and future financial performances. Again a similar finding is put forth by Robbins & Coulter (2002, 116). Moir (2001, 16) specifically points out that companies themselves also benefit from the CSR implementations. Griffin & Mahon (1997, 5-31), on the

other hand, indicate a weak relation between social and financial performances. Roman, Hayiber & Agle (1999, 126-133) replicate the study by Griffin & Mahon (1997) and demonstrate that a good social performance does follow at least not a bad financial performance.

CSR literature also indicates a positive effect of company participations to the social projects on the current and potential employees as well as the society itself. Kotler & Lee (2004) note two researches in this field. The first research reports that employees in the companies that have social responsibility programs are 38% more happy with the corporate values than those that work in other companies. The second one demonstrates that 80% of the participants are more likely to reject to work in companies that display negative corporate citizenship applications. A similar study among the MBA students shows that more than half of the students are willing to accept a lower payment if they work in a company with social responsibility.

Without a doubt, employees are the stakeholders that are affected most from the company operations and the organizational decisions. They are crucial in the realization of company goals. Likewise, employees themselves expect economical and social benefits in return to fulfilling their responsibilities against the company. If these economical, social and emotional expectations are not satisfied, employees will be reluctant, even quitting the job is likely. This lack of support from the employees would risk the realization of the fundamental goals of the company.

In the light of above mentioned studies, one may conclude that the companies that provide more than their stakeholders' economical and legal expectations are successful to reach their goals and satisfy the different needs. As a corollary, CSR implementations that fulfill the needs of the employees, one of the most essential stakeholders, can increase the organizational commitment as well as job satisfaction.

3. The Individual Factors that Impact the Employee Corporate Social Responsibility Perceptions

Literature suggests gender, age, education level, position in the company as the individual factors that affects the employee CSR perceptions. Different studies highlight the gender differences in perceptions. For instance, Peterson (2004) shows that men are more eager to realize economical CSR implementations, while women put more importance on voluntary CSR activities. Along the same lines, women are more bounded by the ethical standards than men (Peterson, 2004). Another study by Ravlin & Meglino (1987) shows that women are more sensitive to be helpful than men. İbrahim & Angelidis, in a similar manner, find that women members of board of directors are more interested in voluntary CSR implementations, while men members pay more attention to the economical

dimension. No gender difference is found towards the legal dimension (İbrahim & Angelidis, 2004).

Following the legal dimension, ethical behavior differences between genders are a well examined topic. Schminke indicates that women exhibit more ethical behavior than men. The findings of Hoffman, on the other hand, cast a shadow over the previous results of Schminke, and demonstrate that more ethical behavior is displayed by women and men depending on the situation (McDaniel et al., 2001). Fritzche cannot provide significant differences among women and men managers. Similarly, the results of Barnett and Karson cannot present a significant difference between women and men managers according to their reactions to the ethical dilemmas (Ekin & Tezölmez, 1999). Derry (1987) also cannot demonstrate a statistical association between gender and ethics. Again, another study by Marz (1999) cannot reject the null hypothesis stating that there is no gender difference between managers in the perception of ethical behavior. These studies reflect the attitudes of different genders towards ethical dilemmas or ethical behavior. However, this study aims to contribute to the difference in the CSR perceptions according to gender, which, to the extent of our knowledge, has not been extensively examined so far.

Another individual factor that affects the CSR perception of employees is age. Literature mainly suggests that older people are less tolerant against unethical behaviors than younger people (Ekin & Tezölmez, 1999). However, Browning & Zabriski (Ekin & Tezölmez, 1999) show that younger sales managers have higher ethical standpoints regarding to older ones. The study by Ravlin & Meglino (1987) still reports that the age factor plays an important factor in the individual value system. This paper indicates that older people are more sensitive in helpfulness and justice issues than the younger. Nevertheless, there are studies that point out no effect of age on the employees perceptions about the voluntary company activities. Based on these studies, it is not possible to observe a strong association between age and CSR implementations.

The relation between education level, the next individual factor, and CSR perception of employees is also investigated in many papers in the literature. Ekin & Tezölmez (1999) indicates that the higher the level of education of employees is related to the more importance put to the CSR activities. Jones & Gautschi (Marz, 1999) note that employees having a university degree pay more attention to CSR than those do not have. There is contradictory evidence as well. Dubinsky and Ingram (1984), and Harris, Kidwell & Serwinek show that education level is not a determinant of ethical behaviors (Ekin & Tezölmez, 1999). In sum, there is no common view in the CSR perceptions and education level relation studies.

The CSR perceptions of employees may also show differences according to the position in the company. Lusch & Laczniak note that higher level managers are more prone to execute CSR implementations than their subordinates (Marz et al,

2003). Accordingly, Mehta & Kau present evidence indicating that employees display more ethical behaviors as they ascend through the higher levels of the organizational hierarchy. Kam-Hom confirms these previous findings by demonstrating that middle level managers are less ethical comparing to the higher level ones (Ekin & Tezölmez, 1999).

The contradictory evidence is put forth in the study of Posner and Schmidt. They illustrate that the level of sensitivity to the ethics becomes lower as the managers gets higher hierarchical levels (Ekin & Tezölmez, 1999). Similarly, Ravlin & Meglino finds lower CSR perceptions in the management levels relative to the non – management levels (Marz et al, 2003). Delaney & Sckell sets forth that lower level managers shows more unethical behaviors in order to be promoted to the higher levels (Ekin & Tezölmez, 1999).

Ostlund, on the other hand, cannot provide evidence in favor of differences of high and middle level managers' CSR perception. Izraeli also finds no evidence of position effect on the ethics perception of different level managers (Marz, 1999).

4. The Impact of Corporate Social Responsibility Perception on the Organizational Commitment

One of the most acceptable definitions in the organizational commitment literature is formulated by Porter Steers & Mowday. They define the organizational commitment as the identifying the individual herself with the organization and work for the organizational goals and values (Swales, 2004, 187-189). According to Meyer & Allen (1999), organizational commitment describes the psychological attitude of the employee to the organization, and the psychological situation that reflects the association between employee and organization as well as the decision to continue to be a member of the organization. In another definition by O'Reilly & Chatman (1986) notes that organizational commitment is the psychological commitment to the organization that the individuals feel for. Commitment is shaped by the interest to the job, loyalty and the strong beliefs in the organizational values (Caldwell, Chatman & O'Reilly, 1990, 247).

In sum, organizational commitment definitions can be gathered as such: accepting the organizational goals and values, work for these goals, a strong will to increase the organizational success, and the determination to be a member of the organization (Drummond, 2000, 10), the degree to which an individual identify herself with the organization and involve to the organizational goals (Kreitner & Kinicki, 2001, 15), the powerful desire to pursue the membership in the organization, and make an effort for the organization and strong acceptance to the organizational goals and values (Morrow, 1983, 491). Even though there are several definitions of organization commitment in the literature as one may observe above, these studies mostly emphasize the psychological state of the employee in the association of her organization.

Erdheim, Wang & Zickar (2006) classifies organizational commitment into three types: Continuance commitment can be interpreted as the perception of alternative costs of quitting the organizational position. As the job related - like time and energy spent to find a new job and unrelated factors – like moving/changing place mounts up, the organizational commitment will be more powerful. Affective commitment, as the second commitment type, is the positive emotional attitude and the voluntary participation of the employee to the organization. The normative commitment, lastly, represents the liability feelings of the employee towards the organization.

Motivation is the influencing process and the creation of the willingness to inspire the individual by designing a business environment that satisfies both the needs of the organization and its employees. Since the employee needs are taken into consideration inside the organization, the organizational commitment will increase. It is a fact that employees have not only economical, but also social and emotional expectations from their companies. Hence, CSR implementation can be used as a means of fulfilling such expectations. As the needs of employees are satisfied in such a way, their affective and normative commitments are expected to be higher.

It is natural that as the company shows more interest to the social issues and its employees participate to the social projects, the company reputation strengthens, and the affective commitment enhances. Employees will be proud of their own jobs, if the company itself realizes activities to be proud of. This will undoubtedly reinforce the organizational commitment of employees (Peterson, 2004). Sanders & Roefs indicate a positive relation between CSR perceptions and affective commitment of the employees (Gilder et al., 2005). Many others in the literature confirm that the companies' ethical responsibilities affect organizational commitment (Herndon et al, 2001; Valentine et al, 2002)

According to Chatman, employee organizational commitment is closely related to the organization's attitude in ethical issues as well as the consistency of this attitude to the employee's own value judgment. Employees are willing to work in companies that have parallel values to their own values. O'Reilly & Chatman emphasize that this value judgment consistency provides organizational commitment (Dutton et al., 1994). Along the same lines, O'Reilly, Chatman & Caldwell (1990) note that if the decision related to the CSR are not consistent with the employees own value system, the commitment level will decrease. As the employees observe that the companies display ethical behaviors, they believe that these attitudes will be valid for their association to the company as well; and hence their organizational commitment level will be positively affected.

Peterson indicates that organizational commitment also depends on the employees' own interest to the CSR activities. As a result, the employees who place emphasis on the CSR activities will show a higher degree of organizational

commitment to a company that implements CSR successfully (Peterson, 2004). Dutton points out that charity activities are very effective in the establishment of the organizational perceived identity. These activities improve the company reputation, and hence the organizational commitment is positively impacted (Upham, 2006). It is found that the employee satisfaction is three times higher in the companies where voluntary participation to the social projects is possible. Likewise, there are various studies demonstrating that voluntary participation is closely associated to organizational commitment (Peterson, 2004; Gilder et al., 2005)

Employees will display more organizational commitment as they believe that people outside of the company have a positive attitude towards their company. In addition, the outside reputation is positively perceived by those who do not attend to the voluntary program as well as those who actually attend (Gilder et al., 2005). All in all, observing that companies perform voluntary responsibilities will affect the employees' organizational commitment, because working in a philanthropic organization creates more employee identification with the company, and hence powerful organizational commitment.

5. The Impact of Corporate Social Responsibility Perception on the Job Satisfaction

Adams (1963) defines job satisfaction as the balance between the perceived inputs and outputs of an individual. An employee will be satisfied if she believes that the inputs such as effort, education, experience etc are equal to the outputs like wage, and status. Robins (2000) explains the job satisfaction as the general attitude of the employees towards their job, and suggests that those who have positive attitude will have higher job satisfaction. According to Luthans (1995), job satisfaction is a result of compensation degree perception of an employee to which the job provides the important values of the worker. Davis (1998), on the other hand, defines job satisfaction as the pleasure or the discontent that an employee displays towards its company. Last, the job satisfaction may be explained as the perception degree to which the important things for an employee are fulfilled in her job (Luthans, 1995, 126; May, Korczynski & Frenkel, 2002, 794).

Riordian et al. (1997) finds that in the companies that manage their social environment positively, employees have higher job satisfaction levels. It is also possible to mention a positive association between organizational ethics and job satisfaction, however. The employees that believe that their organizations are fair to its workers; also think that the ethical responsibilities of the company are also accomplished. The corollary of this situation is the increase in the job satisfaction (Koh & Boo, 2004). Consistent with the previous findings, Vittell & Davis set forth that less job satisfaction is observed when the company do not obey the ethical rules, whereas an increase in the job satisfaction when the high level managers behave conversely (Satish, 1996). Furthermore, there is a relation

between voluntary social responsibility activities and job satisfaction. The companies which execute voluntary activities will have a better reputation from the point of view of the employees and the society, and hence more job satisfaction will be observed (Upham, 2006). Another factor that affects the job satisfaction is the voluntariness level of the employees. Through the voluntary programs, employees have a chance to improve themselves in the areas of team working, problem solving, communication, creativeness, and leadership (Peterson, 2004; Satish, 1996).

6. Methodology

TUPRAS oil refinery provides the population for the study, where 867 people are employed. The white collar and blue collar employee numbers are 141 and 726 respectively. A questionnaire is applied to total number of 104 TUPRAS employees. All of them are randomly selected. 55 employees have been a part of CSR projects before, while 49 of them have not participated for these projects. Participants were asked 24 closed end questions in three different categories. The first six questions are to determine the descriptive of the participants such as gender, age, education level, working time, position in the company and joining to the CSR projects. The subsequent nine questions are measuring the impact of CSR' perceptions on the organizational commitment; while the last part of the questionnaire is designed to show the same impact on job satisfaction. A Likert type scale is used, in which the items are from 1 to 5 representing an opinion of strongly disagree to strongly agree. In order to assess the internal consistency of each dimension, Cronbach's alpha is computed. For the organizational commitment items and job satisfaction, Cronbach's alphas are found respectively 0.943 and 0.948, which are well above the lower limit of 0.70 (Hair et al., 2005). Next, to explore the dimensionality of the scale, explanatory factor analysis is conducted. Both the organizational commitment and job satisfaction scale items provide one factor that explains the 0.69 and 0.71 of the total variance. These findings suggest that the scale items are unidimensional.

Once the reliability issues are checked, one may continue with the hypotheses of the research. The main hypotheses of the study can be stated as follows:

H0₁₁: There is no difference in the organizational commitment created by the CSR projects across genders.

H0₁₂: There is no difference in the organizational commitment created by the CSR projects across educational levels.

H0₁₃: There is no difference in the organizational commitment created by the CSR projects across positions in the company.

H0₁₄: There is no difference in the organizational commitment created by the CSR projects across various working times.

H0₁₅: There is no difference in the organizational commitment created by the CSR projects across ages.

H0₁₆: There is no difference in the organizational commitment created by the CSR projects among the employees who actually participate to a CSR project and who do not.

H0₂₁: There is no difference in the job satisfaction levels created by the CSR projects across genders.

H0₂₂: There is no difference in the job satisfaction levels created by the CSR projects across educational levels.

H0₂₃: There is no difference in the job satisfaction levels created by the CSR projects across positions in the company.

H0₂₄: There is no difference in the job satisfaction levels created by the CSR projects across various working times.

H0₂₅: There is no difference in the job satisfaction levels created by the CSR projects across ages.

H0₂₆: There is no difference in the job satisfaction levels created by the CSR projects among the employees who actually participate to a CSR project and who do not.

In order to test these hypotheses, first, the dimensions of CSR perceptions among the employees are constructed. To do so, factor analysis by the aid of principal component method and varimax rotation is utilized. Subsequently, chi – square test, t test and ANOVA are employed to assess whether there is a significant difference between the mentioned groups. For a further investigation, all of the items are compared according to gender, education level, positions, working times, ages and actual participation to a CSR project.

7. Analyses and Findings

First, the descriptive statistics of the participants are provided in the Table1.

Table 1: Descriptive Statistics

Gender	Frequency	Percent	Joining to CSR Projects	Frequency	Percent
Women	37	35,6	Yes	55	52,9
Men	67	64,4	No	49	47,1
Total	104	100	Total	104	100
Age	Frequency	Percent	Education	Frequency	Percent
20-29	42	40,4	High School	18	17,3
30-39	30	28,8	Under Graduate	28	26,9
40-49	26	25	Graduate	41	39,4
50 and up	6	5,8	Post Graduate	17	16,3
Total	104	100	Total	104	100
Working Period	Frequency	Percent	Position	Frequency	Percent
Less than 1 year	8	7,7	White-Collar Worker	58	55,8
1-4 years	41	39,4	Blue-Collar Worker	46	44,2
5-9 years	14	13,5	Total	104	100
10-14 years	9	8,7			
15 and up	32	30,8			
Total	104	100			

As mentioned before, the CSR perception dimensions are constructed by using principal component analysis and varimax rotation. From the anti image matrix, each of the measure of sampling adequacy values are checked and observed that all of them are above the critical level of 0.50. The overall sampling adequacy is controlled by the Kaiser Meyer Olkin Measure of Sampling Adequacy (KMO) and Bartlett Test of Sphericity. Both measures show that the overall analysis performs a good fit. KMO Measure of Sampling Adequacy is 0.909 (>0.50) and Bartlett's Test is significant at 0.01 significance level (p value = 0.000). After the varimax rotation, two factors are extracted based on the latent root and Eigenvalue criteria. They cumulatively explain 71.711 % of the total variance. The 9 items of job satisfaction load to the factor 1, while the remaining 8 items of organizational commitment load to second factor. Following Hair et al. (2005), the factor loadings below 0.55 are suppressed. Item 6 of the organizational commitment is decided to remove from the analysis to avoid cross loadings after

examining the communalities. As a result, factor 1 is named as the job satisfaction, and the factor 2 is named as organizational commitment.

The following step is to test the above mentioned null hypotheses by the aid of these two factor scores. 2 parametric tests, namely t test and ANOVA, and a non parametric test, namely chi square test are employed. The findings are summarized in the Table 2.

Table 2: Results of the Impact of Corporate Social Responsibility Perception on the Organizational Commitment and the Job Satisfaction*

Variables	Chi-Square Tests	ANOVA	t Test
Gender & Job Satisfaction	89.020 (0.45)	NA	0.798 (0.42)
Gender & Organizational Commitment	89.020 (0.45)	NA	-0.251 (0.80)
Position & Job Satisfaction	88.865 (0.45)	NA	-1.193 (0.23)
Position & Organizational Commitment	88.865 (0.45)	NA	-0.770 (0.44)
Joining to CSR Projects & Job Satisfaction	90.221 (0.41)	NA	0.384 (0.70)
Joining to CSR Projects & Organizational Commitment	90.221 (0.41)	NA	1.036 (0.30)
Age & Organizational Commitment	176.268 (0.48)	1.269 (0.28)	NA
Age & Job Satisfaction	176.268 (0.48)	0.063 (0.93)	NA
Education & Organizational Commitment	177.865 (0.44)	2.088 (0.12)	NA
Education & Job Satisfaction	177.865 (0.44)	0.3 (0.74)	NA
Working Period & Organizational Commitment	178.067 (0.44)	1.641 (0.19)	NA
Working Period & Job Satisfaction	178.067 (0.44)	0.221 (0.80)	NA

* The values in parenthesis show p values of the mean differences between the two categories, i.e. job satisfaction mean values of women and men.

The findings from the chi square and t test cannot demonstrate a gender difference in the organizational commitment and job satisfaction levels created by CSR

projects at 5% significance level, since the p values are respectively 0.45 and 0.45 in the chi square tests, and 0.80 and 0.42 in the t tests. Hence, the H_{011} and H_{021} cannot be rejected. These results are in fact in line with the study of Fritzche, which cannot show a significant difference in the CSR perception across genders. In a similar manner, Barnett & Karson point out that women and men managers do not react differently against ethical dilemmas (Ekin & Tezölmez, 1999). Derry (1987), again, cannot find a relation between gender and ethical perceptions. Last to mention, Marz et al. (2003) indicate no significant difference among managers in different genders to perceive the ethics. As a result, the findings of this study are consistent with the gender difference and CSR perception literature.

Next, the possible differences across various age levels and working times are investigated. The results conclude the null hypothesis of no difference, since the p values are much higher than all acceptable significance levels. In other words, organizational commitment and job satisfaction levels created by the CSR projects do not change depending on the different age levels and working times for an organization. As pointed out by Peterson (2004) and many others, age is not an effective factor on the evaluation of the companies' voluntary responsibilities by employees. Our findings are also in line with these studies.

From the education level comparisons, one may observe that the alternative hypotheses suggesting that a significant difference in the organizational commitment and job satisfaction level across employee education levels; are not supported. This finding is along the lines of Dubinsky and Ingram, and Harris Kidwell & Serwinek indicating that education level is not a determinant of ethical behaviors (Ekin & Tezölmez, 1999).

From the p values of both chi square test and ANOVA, one may observe that CSR based organizational commitment and job satisfaction levels do not change according to the various positions in a company. In fact, the previous literature, for instance Ostlund cannot show a difference in the CSR perceptions of high and middle level managers as well. Consistent with our findings, Izareli indicates no managerial ethical perception differences among diverse company positions (Marz, 1999).

Last but not least, the differences in the organizational commitment and job satisfaction levels created by CSR projects based on actual participation are examined. Following the p values of Table 2, the null hypotheses cannot be rejected. No difference differences in the organizational commitment and job satisfaction levels can be detected.

Although the results of this study are consistent with the previous literature, one may explain the reasons behind the insignificant findings as follows: organizational commitment and job satisfaction levels are affected by the institutional and social factors as well as individual ones. Therefore, one may

argue that CSR perception explanations based on only individual levels are not sufficient. Institutional based factors such as organization culture, communication inside the organization, institutional policies and human resources can also be influential on the employees' perceptions. If an organization is successful to create a "family" environment independently from the individual characteristics, it is very likely that all of the family members can adopt the family values regardless of their age, education or family position. In this case, the individual differences in the family will vanish, but new common values among the family members will flourish.

As of 2012, TUPRAS is the largest company in Turkey with the highest level of exportation. It also occupies the third position in the profitability ranking. Since the privatization in 2005, TUPRAS has been a part of Koc Holding, the largest Turkish firm which holds the 307th ranking in Forbes 500 list. Moreover, both Koc Holding and TUPRAS are the pioneers in the CSR implementations. In the international area, companies' ethical accountability capacities are evaluated by the Account Ability organization. CSR Institute, the accredited institute of Account Ability in Turkey, assessed TUPRAS as the second in 2008. As it is clear from these rankings, TUPRAS makes great effort to implement the CSR consciousness and culture which includes all of the employees. Thus, CSR becomes a corporate perception beyond the individual opinions. The human resources policies that include labor force supply are mostly shaped according to this understanding.

On the other hand, communitarian culture characteristics are more dominant in Turkey relative to individualism. The central thought can mostly be expressed by "we" perception, instead of "I" perception. Hence, the perceptions regarding to social issues such as cooperation, solidarity, cultural unity are widely formed by society's common values, but not individual norms. Then, it is possible to conclude that these common cultural and social values are affective on the employees' similar perceptions.

8. Conclusion

CSR implementations have become an inseparable part of business making in today's business environment. This process has evolved from time to time and short lived activities to long lasting and continues implementations. In order to improve the company reputation particularly from the point of view of its employees and all of the stakeholders, the companies should accelerate the CSR implementations. Thus, companies can obtain a valuable tool that provides competition advantage. By the aid of CSR implementations, companies can fulfill the emotional and social expectations of the employees; and hence improve organizational commitment and job satisfaction.

This study assesses the CSR based job satisfaction and organizational commitment level differences across various individual factors, and concludes that these factors are not influential. This result can mostly explained by Turkey's cultural features as well as institutional efforts of TUPRAS in CSR implementations.

Further researches may consider the society's cultural values as an additional aspect besides institutional factors in the formation of employee CSR perceptions. In addition, to observe the institutional culture effect more clearly, these results can be compared to the ones that will be obtained from a company that is not active in CSR projects.

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