

## BRIDGING CORPORATE SOCIAL RESPONSIBILITY AND AFFECTIVE ORGANIZATIONAL COMMITMENT: THE MODERATED MEDIATION EFFECT OF ORGANIZATIONAL IDENTIFICATION AND SENSE OF COMMUNITY

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*Existing literature highlights Corporate Social Responsibility (CSR) as an important antecedent to employee work attitudes, such as Affective Organizational Commitment (AOC). However, no widely accepted model for exploring how CSR affects AOC yet exists. Based on Social Identity Theory and the conceptual framework of Sense of Community, we posit that membership-related processes (i.e., employees' identification and sense of community with the organization) play a crucial role in explaining the impact of CSR on employee AOC. First, we hypothesize that the indirect effect of CSR on employee AOC is mediated through organizational identification (OI). Then, we suggest that such an effect is also moderated by community organization sense of community (COSOC). The proposed model was tested on a sample of employees (N = 354) from Italian small and medium-sized enterprises (SMEs). The results of the conditional process analysis and the bootstrap method for indirect effects indicate that the overall indirect effect of CSR on AOC through OI is conditionally dependent on COSOC levels, so it is stronger for employees with a higher perception of COSOC. In particular, we suggest the relationship between OI and AOC is stronger among employees with higher perceptions of COSOC, than among employees with lower COSOC levels.*

**Keywords:** Corporate social responsibility, affective organizational commitment, organizational identification, community organization sense of community, small and medium-sized enterprises, conditional process analysis

### 1. Introduction

To date, companies are faced with increasing social, economic and ecological crises. The outbreak of COVID-19 has undoubtedly contributed to aggravating several existing problems for small and medium-sized enterprises (SMEs). For example, loss of business opportunities, closure of companies due to severe cash shortages, and layoffs of employees (Zutshi et al., 2021). In turn, these problems have a significant impact on employees' work attitudes and work-related behaviors, such as increasing workloads, emerging perceptions of insecurity, and behaviors related to turnover intentions (Lai et al., 2022). Therefore, the question of how to promote

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distinctive behaviors in the workplace and employees' attitudes towards work in SMEs remains an issue of great importance.

In this critical juncture, we suggest that Corporate Social Responsibility (CSR) can strategically sustain a competitive advantage for SMEs (Porter & Kramer, 2007). According to the Triple Bottom Line framework (Elkington, 1997), firms are involved in the creation of wealth and growth to ensure their own survival and development (economic dimension), to meet the needs and expectations of multiple stakeholders (social dimension), and to support ecological performance (environmental dimension). Thus, CSR emerges as an aspect of organizational identity that drives companies to promote the well-being of social, environmental and cultural resources (Fredrickson, 2003).

From a behavioural perspective (Aguinis et al., 2020; Rupp & Mallory, 2015), researchers have primarily examined whether and how CSR positively influences organizational and work attitudes among employees. Specifically, affective organizational commitment (AOC), organizational identification (OI), and organizational sense of community (henceforth community organization sense of community, COSOC) (Albinger & Freeman, 2000; Backhaus et al., 2002; Brammer et al., 2007; D'Aprile & Talò, 2015; El-Kassar et al., 2017; Glavas & Godwin, 2013; Gupta, 2017; Hameed et al., 2016; Peterson, 2004; Rupp et al., 2006; Turker, 2009b).

Although the existing CSR literature sheds light on how CSR influences these relevant organizational and psychosocial processes, it is still difficult to understand the role of social identity and membership-related processes in sustaining CSR and its impact on employees in SMEs. Based on the theoretical conceptualizations of social identity and sense of community, we hypothesize that OI and COSOC, conceptualized as two distinct dimensions of a broader construct related to social identity (Mannarini et al., 2012; Obst & White, 2005), influence the indirect effect of CSR on employee AOC. A brief review of the existing CSR literature shows that the underlying mechanism closely linked to the interplay between OI and COSOC, through which CSR could increase employee commitment with the organization, is still relatively misunderstood. Indeed, researchers have mainly examined how corporate justice, perceived external prestige, reputation, trust in the organization, the role of ethics, morality, and organizational identification help mediate the impact of CSR on organizational commitment (Bauman & Skitka, 2012; Brammer et al., 2007; El-Kassar et al., 2017; Farooq et al., 2014; Glavas & Godwin, 2013; Gupta, 2017; Hameed et al., 2016; Turker, 2009b). In addition, previous empirical research has separately examined how OI and COSOC are related to CSR (El-Kassar et al., 2017; D'Aprile & Talò, 2015; George et al., 2020; Glavas & Godwin, 2013; Islam et al., 2016). However, relatively little attention has been paid to analysing the relationship between CSR and organizational commitment in SMEs, in contrast to studies involving large companies (Russo & Tencati, 2009).

To overcome these limitations and advance knowledge in this research area, the present study investigates how employee OI mediates the indirect effect of CSR on AOC, which in turn is moderated by COSOC, suggesting that the OI-AOC pathway is stronger when employee perceptions of COSOC are high rather than low (second-stage moderated mediation).

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## 2. Research background and hypotheses development

### 2.1 *CSR toward AOC in the lens of behavioral perspective*

Although it is still difficult to find a commonly accepted definition of CSR (Dahlsrud, 2006), there is relative consensus among researchers who conceptualize CSR as the propensity of SMEs to behave in a socially responsible manner towards a range of different stakeholders, going beyond their economic interests (El Akremi et al., 2018; Turker, 2009a).

Within a behavioral perspective, researchers have mainly focused on how employees and stakeholders in general perceive, experience, and respond to CSR behaviors and policies (Aguinis et al., 2020). In particular, researchers have examined the positive effect of CSR on individual performance (i.e., organizational citizenship behaviors, employee engagement) (Albinger & Freeman, 2000; Caligiuri et al., 2013; Hansen et al., 2011), organizational attractiveness, work intention and retention (Backhaus et al., 2002; Gully et al., 2013; Jones, 2010; Turban & Greening, 1996), organizational and job attitudes (i.e., job satisfaction, organizational identification, and organizational commitment) (Bauman & Skitka, 2012; D'Aprile & McLay, 2021; D'Aprile & Talò, 2015; De Roeck et al., 2014; Hofman & Newman, 2014; Kim et al., 2010). Undoubtedly, most empirical studies have mainly focused on the impact of CSR on organizational commitment as it impacts relevant organizational work-related behaviors and other organizational outcomes (Mercurio, 2015).

In the organizational literature, the most used definition of organizational commitment assumes that it is a three-dimensional construct. First, affective commitment refers to emotional identification with, attachment to, and involvement in the organization. Second, continuance commitment represents the feeling of obligation to continue the employment relationship. Third, normative commitment relates to awareness of the costs associated with leaving the organization (Meyer & Allen, 1991).

As Mercurio's (2015) integrative literature review shows, among these three dimensions, affective organizational commitment (AOC) has been found to be positively associated with distinctive workplace behaviors (e.g., job performance and citizenship behaviors), job satisfaction, lower turnover, wellbeing, and higher productivity. Therefore, AOC has been widely studied in CSR research (Brammer et al., 2007; D'Aprile & Talò, 2015; George et al., 2020; Rupp & Mallory, 2015; Turker, 2009b). For example, Brammer et al. (2007) have shown significant effects of external CSR and two aspects of internal CSR; namely, procedural justice and employee training, on AOC. Finally, the findings of Turker's (2009b) study have revealed that, to social and non-social stakeholders, employees, and customers, CSR is the significant predictor of AOC, while there is no link between CSR to government and employees' commitment level.

CSR researchers have often adopted the theoretical assumptions of social identity theory (SIT) to provide an explanation for the relationship between CSR and AOC. Within SIT, individuals attempt to identify with reputable organizations. Identification with a reputable organization contributes to shaping the social part of personal identity and has the main function of supporting a positive self-image (Mael & Ashforth, 1992; Tajfel, 1982). Similarly, Dutton et al. (1994) suggest that distinctive organization and employee-organizational identification influence each other.

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Accordingly, CSR can be seen as a source of a positive image for an organization. Therefore, when an organization tries to involve employees in CSR actions and policies, a twofold way of engaging employees is implied. First, when employees are more aware of the distinctiveness of the organization's values and practices, they identify more strongly with their employing organization (Islam et al., 2016). Second, because of the organization's prestigious image, employees remain affectively committed to their organization because they are proud to be members of the organization (Turker, 2009b).

## **2.2 The indirect effect of CSR on AOC through the mediation of OI**

Within the SIT framework, OI is a specific form of social identification (Ashforth & Mael, 1989; Dutton et al., 1994). The concept of social identification is derived from the definition of social identity. Social identity is that part of a person's self-concept, which develops from perceived belonging to relevant social groups (Tajfel, 1982). An employment organization can represent a particular social category that employees can identify with (Ashforth & Mael, 1989; Ashforth et al., 2008; Dutton et al., 1994; Haslam et al., 2003; Hogg & Terry, 2000). Employees develop a strong identification with their own distinctive organization, which in turn reinforces their own positive self-concept. In particular, employees activate a cognitively based social comparison through which they compare the characteristics of themselves and their organization with those of other individuals, work groups and organizations (Ashforth et al., 2008; Tajfel & Turner, 1986). On the one hand, this leads to employees overestimating both similarities to the ingroup and differences to the outgroup (Haslam et al., 1996; Hogg & Hardle, 1992; Hogg & Terry, 2000). On the other hand, employees try to adopt behaviors that are consistent with the behavior of the organization (Ashforth et al., 2008; Ellemers et al., 2004; Hogg & Terry, 2000; Lee et al., 2015). Following this line of argument, employees who are employed in CSR-oriented organizations are more likely to identify with their organization and feel strongly attached to it.

When researching CSR and social identity, previous studies shed light on the role of OI in mediating the CSR-AOC relationship. For example, Glavas and Godwin (2013) have showed that employees feel strongly attached to their organization when it adopts socially responsible behaviors and policies. According to Islam et al. (2016), OI mediates the indirect relationship between perceived CSR and employees' organizational commitment. Similarly, other studies have shown that CSR initiatives increase employee identification with the company, which in turn impacts on employee commitment (El-Kassar et al., 2017; Kim et al., 2010). More recently, George et al., (2020) have found a significant indirect effect of CSR on employee AOC, serially mediated through organizational trust and organizational identification. In particular, they have shown that to employees, CSR has a significant conditional indirect effect on AOC through attitudes towards the importance of CSR, OI and organizational trust.

Furthermore, consistent with the assumption that OI and AOC are distinct aspects of two related concepts (Gautam et al., 2004), researchers have posited that employees who are more likely to identify with the organization form emotional bonds that lead to greater commitment to the organization. Accordingly, most organizational studies have shown the positive impact of OI on AOC (Ashforth et al., 2008; Bergami & Bagozzi, 2000; Ellemers et al., 1997; Foreman &

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Whetten, 2002; Herrbach, 2006; Marique & Stinglhamber, 2011; Marique et al., 2013; Meyer et al., 2002; Meyer et al., 2006; Stinglhamber et al., 2015).

### **2.3 The role of Organizational Sense of Community: an integrative moderated mediation model**

In recent times, management scholarship has claimed that building a sense of community in organizations is important for CSR (Boyd & Nowell, 2014; Han & Yao, 2022). In community psychology research, sense of community (SOC) is understood as a feeling of being part of a community that is supported by interpersonal sharing and an emotional connection (McMillan & Chavis, 1986). Theoretical conceptualizations of OI assume that belonging implies a cognitive process through which individuals develop a sense of membership when an organization is perceived as subjectively important and situationally relevant (Tajfel, 1982). In contrast, the concept of sense of community is rooted in the notion of *organization as relational community* (Hughey et al., 1999). That is, individuals develop belongingness “among group members who have a common history, share common experiences, develop emotional closeness, and whose group membership conveys a recognition of common identity and destiny” (Heller, 1989, p. 6). The sense of community thus represents an individually experienced process of mutual identification and participation (McMillan & Chavis, 1986).

When applied to the organizational context, SOC has been conceived as a key aspect of organizational culture, reflecting interdependent relationships among individuals within organizations, and connections among organizations or institutions in communities (Bryan et al., 2007). From an ecological standpoint, community organizations serve as important settings for individual and community change (Evans et al., 2007). Consistent with this understanding and McMillan and Chavis’s (1986) SOC conceptualizations, Hughey et al., (1999) and Peterson et al., (2008) provided a valid and reliable measure of community organization SOC (the so-called COSOC) that was tailored to community organizations and incorporated multiple referents. Conceiving SOC in this way is consistent with its operationalization in the specific context of SMEs and CSR (e.g., D’Aprile & Talò, 2014, 2015; D’Aprile & McLay, 2021).

To support a more comprehensive understanding of community-related processes in the field of management, Nowell and Boyd (2010, 2014) critically discussed McMillan and Chavis’s (1986) sense of community conceptualizations by proposing the community experience model, based on a newly developed community construct called Sense of Community Responsibility (SOC-R). The model claims that SOC is based on a human needs theory perspective, in which the community is a resource for achieving the psychological well-being of the individual. The model also conceives SOC-R as based on the personal values and self-determination theory perspective in which each individual is intrinsically motivated to a sense of responsibility for participation in the community life. Beyond the debate about the differences and similarities between SOC and SOC-R (McMillan, 2011; Nowell & Boyd, 2010), empirical evidence sheds light on the different impacts of community experiences and their related constructs (SOC and SOC-R) on organizational identity, organizational citizenship behaviours, job engagement, and organizational commitment (e.g., Boyd & Nowell, 2017, 2020).

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According to these theoretical assumptions, it is clear that organizational sense of community, organizational identification, and organizational commitment are closely related, as most empirical studies suggest. First, there is broad scholarly consensus in the field of social and community psychology that sense of community and processes of social identification are closely intertwined (Mannarini et al., 2012; Obst & White, 2005) and can be applied to organizations (Hughey et al., 1999; Peterson et al., 2008). Numerous existing studies have repeatedly found that empirically, the construct of organizational sense of community has a significantly higher correlation with social identification (Boyd & Nowell, 2020; Chavis & Pretty, 1999; Chipuer & Pretty, 1999; Cicognani et al., 2012; D'Aprile & Talò, 2014, 2015; D'Aprile & McLay, 2021; Fisher & Sonn, 1999, 2002; Obst & White, 2005). Further, within the studies of relational and geographic communities, Pretty et al. (2003) have shown that the sense of community influences the strength of identification with the place of residence.

Second, the relationship between organizational sense of community and organizational commitment has received some scholarly attention in the organizational literature. Within organizations, employees experience sense of community when they feel committed to their employing organization and that their organization is committed to them (Hughey et al., 1999; Lambert & Hopkins, 1995). Furthermore, empirical studies show that sense of community is positively associated with organizational commitment (D'Aprile & Talò, 2015; Lambert & Hopkins, 1995; Lampinen et al., 2017; Milliman et al., 2003; Moseley et al., 2008; Rego & Pina e Cunha, 2008; Royal & Rossi, 1996), and commitment to the workplace (Milliman et al., 2003; Pretty & McCarthy, 1991). In particular, Rego and Pina e Cunha (2008) found that employees perceive higher levels of affective and normative commitment and lower levels of continuance commitment depending on a higher and lower sense of community, respectively, in their work teams.

### **3. The study: Aim and hypotheses**

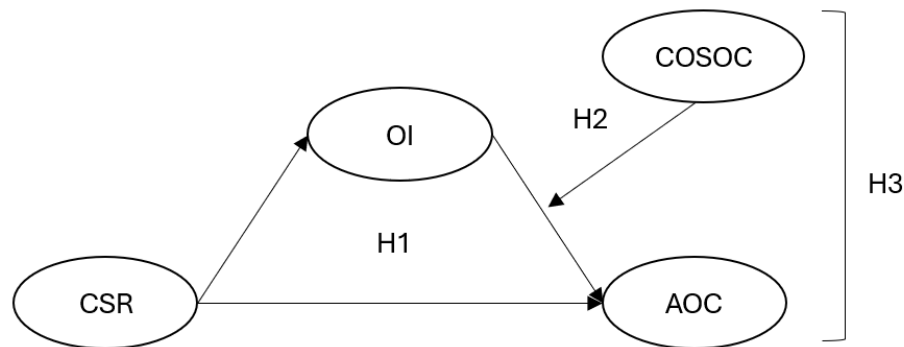
Based on theoretical considerations and empirical evidence described above, the aim of this paper is to validate a new psychosocial model of the CSR-AOC relationship in SMEs. Specifically, we expect that the indirect relationship between employee CSR and AOC through OI is conditionally dependent on the levels of COSOC.

The following hypotheses are put forward:

H1: the indirect effect of CSR on AOC is mediated by OI. That is, CSR positively affects OI, which in turn positively influences AOC.

H2: COSOC moderates the relationship between OI and AOC. In particular, the positive effect of OI on employee AOC is greater for employees with a higher COSOC level and weaker for employees with a lower COSOC level.

H3: COSOC moderates the indirect effect of CSR on employee AOC through OI, so the indirect effect is stronger for employees with a higher COSOC level but weaker for employees with a lower COSOC level. Figure 1 shows the conceptual model tested in the present study.



**Figure 1. The conceptual model of CSR on AOC via OI through the moderation of COSOC**

## 4. Method

### 4.1 Participants and data collection

Potential participating organizations were contacted by email via a list of SMEs searchable in the Apulian Business Registry (<https://startup.registroimprese.it/isin/home>) and asked to involve their employees in a study on SME social responsibility. The email contained a cover letter briefly explaining the purpose of the study and included a hyperlink to the questionnaire to be completed online. Statements on the protection of personal data in accordance with the General Data Protection Regulation (EU, 2016/679) informed participants about the anonymity of the answers and the voluntary nature of participation. There were no rewards or incentives for participants to complete the questionnaire.

A total of 354 employees from 55 diverse SMEs in the provinces of Apulia (Italy) took part in the study (40.7% female). The participants' ages ranged from 19 to 70 years old ( $M_{\text{age}} = 33.81$ ,  $SD = 9.26$ ). The participants stated that they had had a degree (59.3%) and they had worked in the same SME for more than 5 years (tenure with the company) (54.2%). Participants worked in micro/small (59.3%) and medium-sized (40.7%) companies, including manufacturing and utility companies (20.3%) and SMEs providing services (79.7%).

Since the online questionnaire included mandatory response fields, no missing data were registered. Therefore, how to handle missing values was not an issue in this study. This was then an index of the percentage of participants who completed the questionnaire; the completion rate is therefore 100%.

### 4.2 Measures

Data were collected using a self-report questionnaire. Participants answered the items based on a five-point Likert scale from 1 (strongly disagree) to 5 (strongly agree) to indicate the extent to which each statement applied to their perceptions and situations. As for measures adopted, we considered the constructs globally, not in their separate components.

*Corporate Social Responsibility.* The 24-item Psychosocial Corporate Social Responsibility (PCSR) scale developed by D’Aprile and Talò (2014) was used to measure CSR, due to the psychosocial perspective adopted to define the construct (D’Aprile & Mannarini, 2012) and its validation in the specific context of Italian SMEs (D’Aprile & Talò, 2014). The scale includes three dimensions, namely behavioural PCSR, cognitive PCSR, and affective PCSR. Example items include: “Our company respects consumer rights beyond the legal requirements”. Cronbach’s alpha for this scale was .93.

*Affective Organizational Commitment.* AOC was assessed using the Italian translation of the nine-item Organizational Commitment Questionnaire (Mowday et al., 1982). It is a one-dimensional scale capable of measuring emotional attachment, identification with, and involvement in the organization. According to Fields (2013), the questionnaire assesses the affective dimension of organizational commitment identified by Meyer and Allen (1991). A sample item of this measure is: “I find that my values and the organization’s values are very similar”. Cronbach’s alpha for this scale was .83.

*Organizational Identification.* The six-item Likert type scale proposed by Mael and Ashforth (1992), translated into Italian, was used to assess organizational identification. It is a one-dimensional scale. A sample item of this measure is: “I am very interested in what others think about (name of organization)”. Cronbach’s alpha for this scale was .85.

*Organizational Sense of Community.* The eight-item Community Organization Sense of Community (COSOC) scale developed by Peterson et al., (2008), translated into Italian, was adopted. Participants were asked to rate organizational sense of community across four dimensions; namely, relationship to the organization, organization as mediator, influence of the organization, and bond to the community. A sample item of COSOC measure is: “(Organization name) helps me to be a part of other groups in this city”. Cronbach’s alpha for this scale was .83.

*Socio demographics.* The following variables were considered in this study: gender, age, tenure, the sector and size of SMEs. Table 1 shows the descriptive characteristics (frequencies and percentages) of the sample.

**Table 1. Descriptive characteristics of the sample (N = 354)**

Variable	N (%)	Variable	N (%)
<i>Gender</i>		<i>Tenure</i>	
female	144 (40.7%)	< 5 years	162 (45.8%)
male	210 (59.3%)	> 5 years	192 (54.2%)
<i>Age</i>		<i>Type</i>	
19-40	252 (71.2%)	production	72 (20.3%)
41-50	72 (20.3%)	services	264 (74.6%)
51-60	18 (5.1%)	non-profit	12 (3.4%)
61-70	12 (3.4%)	cooperative	6 (1.7%)
<i>Qualification</i>		<i>Size</i>	
middle school	6 (1.7%)	Micro	114 (32.2%)
high school	114 (32.2%)	Small	96 (27.1%)
degree	210 (59.3%)	Medium	144 (40.7%)
Ph.D.	24 (6.8%)		



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## 5. Results

### 5.1 Preliminary Analyses

A series of confirmatory factor analyses (using maximum likelihood estimation with robust standard errors and a Satorra-Bentler scaled test statistic) were conducted on the four scales considered. All measures showed a satisfactory fit. For PCSR:  $\chi^2$  (354, 249) = 1217.92,  $p < .001$ , CFI = .956, TLI = .945, RMSEA = .068 [.060, .076], SRMR = .059. For OI:  $\chi^2$  (354, 7) = 54.92,  $p < .001$ , CFI = .988, TLI = .967, RMSEA = .068 [.053, .079], SRMR = .058. For AOC:  $\chi^2$  (354, 27) = 206.98,  $p < .001$ , CFI = .937, TLI = .909, RMSEA = .061 [.055, .069], SRMR = .069. For COSOC:  $\chi^2$  (354, 16) = 109.36,  $p < .001$ , CFI = .974, TLI = .958, RMSEA = .038 [.023, .058], SRMR = .048.

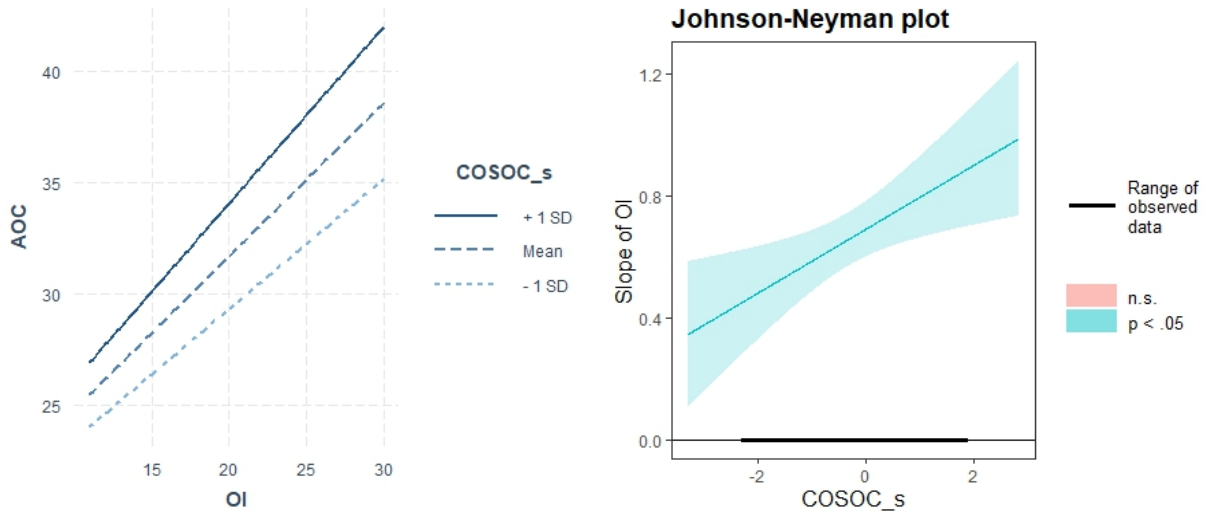
Table 2 displays the Cronbach's Alpha, average variance extracted (AVE), composite reliability (CR), descriptive statistics (mean [M] and standard deviation [SD]), and bivariate correlations, providing insight into the reliability, convergent and discriminant validity of the measures. In addition, a series of pairwise comparisons of latent variable correlations were evaluated for discriminant validity (Rönkkö & Cho, 2022). These comparisons were all nonsignificant and all upper confidence intervals (95% CIs) were below .90 (Cheung et al., 2023; Rönkkö & Cho, 2022).

**Table 2. Correlations, mean scores, standard deviation and reliability estimates**

Variables	1.	2.	3.	4.
1. PCSR	-			
2. OI	.44**	-		
3. AOC	.59**	.73**	-	
4. COSOC	.66**	.49**	.68**	-
Mean	82.91	23.45	34.34	29.34
St.dev.	17.90	5.04	6.36	5.81
$\alpha$	.93	.85	.83	.83
AVE	.68	.59	.62	.65
CR	.92	.79	.85	.90

*Note.* \*\*  $p < .01$ , \*  $p < .05$ . Convergent validity: AVE for all variables above the standard value of .50. Discriminant validity: CR values greater than .60.

Before evaluating the full model, the moderation of COSOC (in standardized values) on the relationship between OI (iv) and AOC (dv) was analysed using a linear model. This model ( $F$  [3, 350] = 242,  $p < .001$ ) showed that OI had a positive relationship on AOC ( $b = .69$ ,  $p < .001$ ), COSOC did not impact on AOC ( $p > .05$ ), whereas the OI\*COSOC interaction is significantly positive ( $b = .10$ ,  $p < .001$ ). Figure 2 shows the simple slopes, indicating that as COSOC increases, the strength of the relationship between OI and AOC increases. The Johnson-Neyman interval indicates that, when COSOC is outside the interval [-22.65, -3.91], the slope of OI is  $p < .05$  (the range of observed values of COSOC is [-2.30, 1.84]).



**Figure 2. The interaction plot and Johnson-Neyman interval**

## 5.2 Second-stage moderated mediation

Second-stage moderated mediation (path b only) model (Hayes, 2013, 2015; Hayes & Rockwood, 2020) was performed to test the main hypotheses. ‘lavaan’ package (Rosseel, 2012) for R was used. The bootstrap test (1,000 samples) was used to calculate the confidence intervals. The model included PCSR as independent variable, AOC as dependent variable, OI as mediator variable, and COSOC as moderator variable. After centering the moderator and mediator on the average and created an interaction term multiplying COSOC by OI, the parameters of the relationship between PCSR and AOC ( $c'$ ), PCSR and OI ( $a$ ), OI and AOC ( $b_1$ ), COSOC and AOC ( $b_2$ ), COSOC\*OI and AOC ( $b_3$ ) were calculated. The model achieved an acceptable fit:  $\chi^2(354, 2) = 63.82$ ,  $p < .001$ , CFI = .986, TLI = .955, RMSEA = .058 [.053, .063],  $p = .060$ , SRMR = .066. Table 3 shows the parameters of the model. For moderated mediation model and conditional indirect effects, the parameters correspond to the effect sizes according to the Delta model.

Regarding regressions, PCSR affects AOC ( $c' = .05$ ,  $p < .001$ ) and OI ( $a = .12$ ,  $p < .001$ ), OI affects AOC ( $b_1 = .66$ ,  $p < .001$ ), COSOC affects AOC ( $b_2 = .38$ ,  $p < .001$ ) and moderates the relationship between OI and AOC ( $b_3 = .12$ ,  $p < .001$ ). These data confirm the H1 hypothesis.

As for the simple slopes, in line with the recommendations of Hayes (2017), the 16th, 50th, and 84th percentiles of the distribution of COSOC have been considered: 16% = -7.34, 50% = 0.66, 84% = 5.66. The data show that as COSOC levels increase, the relationship between OI and AOC increases. These data confirm the H2 hypothesis.

Looking at indirect effects, COSOC also appears to be a good moderator for the indirect effect given that, as COSOC scores increase, the indirect effect of PCSR on AOC via OI is stronger. These data verify hypothesis H3.

**Table 3. Model parameters**

	est	se	p	ci.lower	ci.upper
<i>Regressions (parameter):</i>					
PCSR → AOC ( $c'$ )	0.051	0.013	0.000	0.026	0.079
OI → AOC ( $b_1$ )	0.663	0.054	0.000	0.557	0.768
COSOC → AOC ( $b_2$ )	0.379	0.050	0.000	0.280	0.475
COSOC*OI → AOC ( $b_3$ )	0.017	0.008	0.026	0.003	0.032
PCSR → OI ( $a$ )	0.123	0.014	0.000	0.094	0.148
<i>Variances:</i>					
AOC ~ AOC	12.693	0.878	0.000	11.048	14.445
OI ~ OI	20.505	1.224	0.000	18.181	23.222
PCSR ~ PCSR	319.535	14.172	0.000	291.577	346.446
PCSR ~ COSOC	68.893	4.579	0.000	59.839	78.458
PCSR ~ COSOC*OI	-86.574	33.685	0.010	-161.800	-27.107
COSOC ~ COSOC	33.648	2.149	0.000	29.665	38.087
COSOC ~ COSOC*OI	-38.555	16.024	0.016	-72.007	-8.120
COSOC*OI ~ COSOC*OI	989.699	113.018	0.000	791.239	1.242.32
<i>Intercepts:</i>					
AOC	29.878	1.101	0.000	27.691	31.944
OI	-10.192	1.259	0.000	-12.488	-7.553
PCSR	82.915	0.930	0.000	81.179	84.877
COSOC	0.000	0.314	1.000	-0.604	0.671
COSOC*OI	14.404	1.746	0.000	11.275	17.876
<i>Moderated mediation model</i>					
Index of moderated mediation ( $a*b_3$ )	0.042	0.011	0.027	0.060	0.024
<i>Simple slope</i>					
$b_{Low}$ ( $b_1+b_3*(-7.34)$ )	0.536	0.053	0.000	0.442	0.645
$b_{Median}$ ( $b_1+b_3*(0.66)$ )	0.675	0.056	0.000	0.570	0.788
$b_{Mean}$ ( $b_1+b_3*(0)$ )	0.663	0.054	0.000	0.557	0.768
$b_{High}$ ( $b_1+b_3*(5.66)$ )	0.761	0.086	0.000	0.601	0.931
<i>Conditional indirect effects</i>					
$ab_{Low}$ ( $a*b-Low$ )	0.066	0.010	0.000	0.045	0.087
$ab_{Median}$ ( $a*b-Median$ )	0.093	0.013	0.000	0.059	0.108
$ab_{Mean}$ ( $a*b-Mean$ )	0.092	0.012	0.000	0.058	0.106
$ab_{High}$ ( $a*b-High$ )	0.124	0.016	0.000	0.065	0.128

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## 6. Discussion and conclusions

### 6.1 *Theoretical implications*

The current study aimed to evaluate a second-stage moderated mediation model that explained how and under what circumstances OI and COSOC influenced the indirect relationship between CSR and employee AOC in SMEs. Based on the SIT framework, our main hypothesis was that the extent to which employees identified with the organization positively influenced the relationship between CSR and AOC (H1). Furthermore, based on the conceptual framework of Sense of Community, we expected that the indirect impact of CSR on AOC through OI was conditionally dependent on the level of organizational sense of community (COSOC) perceived by employees. Specifically, that the positive effect of OI on employee AOC was stronger in employees with higher COSOC scores and weaker in employees with lower COSOC scores (H2). Then, COSOC moderated the overall indirect effect so that it was stronger in employees with higher COSOC scores and weaker in employees with lower COSOC scores (H3).

The results of the present study support our psychosocial model. Concerning the relationship between CSR and AOC, our results suggest that the indirect effect of CSR on employee AOC is mediated through OI. That is, the more employees perceive the distinctiveness of the organization's CSR values and practices, the more they identify with their organization and the more affectively committed they become to their employing organization. This effect is consistent with theoretical assumptions from SIT and empirical studies that argued for the relevance of CRS in promoting employee participation in the organization through organizational identification (Dutton et al., 1994; Islam et al., 2016; Mael & Ashforth, 1992; Turker, 2009b; Wang et al., 2017). Accordingly, we reason that when SME employees have a clearer perception that their employing organization engages in CSR activities, employees develop a sharper sense of the organization's values and practices. This sense of organizational values and practices arguably has a direct influence on employees' organizational identification (Islam et al., 2016; Wang et al., 2017), which has the main function of supporting employees' positive self-image (Tajfel, 1982; Ashforth et al., 2008). Thus, employees who remain affectively committed to their employing organization appear to benefit from organizational identification (Gupta, 2017; Stinglhamber et al., 2015; Turker, 2009b).

With regard to the hypothesis of moderated mediation, our results indicate that the organizational sense of community plays a crucial role. Specifically, our analysis indicates that COSOC moderated the indirect relationship between CSR and employee AOC via OI. That is, the effect was stronger for employees with a higher COSOC perception and weaker for employees with a lower COSOC perception. In particular, COSOC appeared to have a mirroring impact on the OI-AOC pathway. This result concerns the regulatory function of organizational sense of community in influencing the indirect effect of CSR on affective commitment through the interaction with organizational identification. The conceptualizations of social identity theory and self-categorization theory (SIT/SCT; Ashforth & Mael, 1989; Bergami & Bagozzi, 2000; Dutton et al., 1994; Gautam et al., 2004) may contribute to a clearer explanation of these findings. Organizational sense of community (COSOC), as a key dimension of organizational culture (Bryan et al., 2007), relies on employees' awareness of corporate ethics and values as well as their

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shared experiences in socially responsible organizations. Employees who perceive a high level of sense of community will arguably also experience a fuller sense of congruence between personal and organizational values and a clearer belief in belonging to a distinctive, fair, and prestigious organization.

These perceptions contribute to the formation of an organizational identification and proactive job attitude (Ashforth et al., 2008; Dutton et al., 1994; Gautam et al., 2004). Value congruence and the perception of corporate distinctiveness have a double effect. First, employees reinforce or maintain their positive self-images that are reconstituted in the organization's image and values, thus increasing their deep identification with the employing organizations (Ashforth et al., 2008; Dutton et al., 1994). Second, employees who feel pride in being members of a socially responsible organization remain affectively committed to their organization as a result (Rego & Pina e Cunha, 2008; Turker, 2009b). In brief, our findings suggest that the ways employees perceive their shared experiences with their employing SMEs over time (that is, organizational sense of community) closely interacts with organizational identification as a primary determinant and contributes to modulating and amplifying the interaction effects for the construction of a committed identity. These results are interesting because they contrast with existing research, which has found that identification is primarily a cognitive-based process that results in a sense of community (Mannarini et al., 2012; Obst et al., 2002a, 2002b, 2002c; Obst & White, 2005). Rather, our findings are consistent with studies that have argued for the relevance of sense of community in strengthening both identification (Pretty et al., 2003) and affective commitment (Rego & Pina e Cunha, 2008).

## **6.2 Practical implications**

The psychosocial moderated mediation model proposed in this study highlights several avenues that SME managers and practitioners in general can implement in their organizations. In particular, we advocate for an integrative approach that encompasses CSR initiatives, corporate communications, and human resource development practices capable of sustaining the impact of CSR on employee organizational commitment. First, SMEs may benefit from investing in ethical and social responsibility programs that clearly position CSR strategies as a legitimate approach. This includes measures that go beyond the legal minimum requirements for compliance with rules and regulations and are suitable to meet the needs and expectations of stakeholders, especially employees (Pierce & Aguinis, 2009).

Second, since organizational communication serves as an effective method to promote identification (Bartels et al., 2010), SME managers should consider implementing an internal CSR communication strategy with a dual perspective. On the one hand, a composite corporate communication could contribute to informing employees about the CSR orientation. This, in turn, may raise employees' awareness of the unique characteristics of their employing organizations. On the other hand, this awareness could promote employees' organizational identification the, which may in turn strengthen employee commitment (Scott & Lane, 2000).

Moreover, the findings of organizational sense of community in the present study provide useful insights for human resource practice towards current employees in SMEs. For example, SME managers and practitioners could consider involving employees in CSR decision-making

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processes or sharing CSR-related organizational values, vision, and mission in more inclusive ways (D'Aprile & Talò, 2015). In addition, vocational training programs could support development of more inclusive and collaborative teamwork (D'Aprile & McLay, 2021; Kim et al., 2010). Finally, SME managers may benefit from implementing an evaluation system for promoting employees within the organization (Wang et al., 2017). It is recommended that such a system could consider the professional and organizational attitudes identified in the current studies as crucial key elements to provide CSR-related career development opportunities for employees.

### **6.3 Limitations and directions for future research**

There are three main limitations that need to be recognized and addressed by future research. First, since the data in the current study were collected from a sample of employees of Italian SMEs, cultural bias may exist. Future research could provide a cross-cultural comparison to validate the model on a larger sample from different cultures (van de Vijver, 2001). Second, consistent with the cross-sectional nature of the sample it is reasonable to speculate that the uncertainty of causal relationships is a concern. Accordingly, longitudinal studies and cross-sectional regressions could be recommended as statistical tools in future research (Rindfleisch et al., 2008). Third, in our study we used a self-report questionnaire as the primary data collection instrument. It is important to recognize that using such a method may introduce common method bias (Podsakoff et al., 2024). Accordingly, this bias may exist in our study. Although procedural strategies (Garg, 2019; Hair et al., 2015; Podsakoff et al., 2003, 2012) have been implemented that aim to mitigate such a bias in questionnaire administration—such as providing detailed research information and clear instructions to participants, ensuring the clarity of measures, and separating predictor and criterion variables by a brief temporal and spatial interval using a blank page with a concise comment—, more effective methodologies could be recommended to check for common method bias (Podsakoff et al., 2024). Consequently, while our findings offer valuable insight into the psychosocial model under study, caution in generalization is advised and further research using methodological controls is warranted.

In conclusion, our study provides a valid and reliable psychosocial model that explains the underlying mechanism by which CSR increases employee commitment with the mediating role of organizational identification and the moderating effect of organizational sense of community. To the best of our knowledge, no other studies have examined the close link between organizational identification and organizational sense of community to provide a clearer understanding of the indirect effect of CSR on employee affective commitment in SMEs. Therefore, our research broadens the analytical perspective to further examine the relationship among CSR, social identity and community-related processes and to rethink how to build healthy and sustainable workplaces and organizations.

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