

Department of Social and Organizational Psychology

Corporate Social Responsibility: from the company to the
individual.

A study on ethics inside Portuguese companies

Cláudia Granada Almeida

Thesis presented in partial fulfillment of the Requirements for the Degree of
Master in Social and Organizational Psychology

Advisor:
Eduardo Simões, PhD., Assistant Professor,
ISCTE-IUL

September, 2010

Acknowledgements

“The fireworks begin today. Each diploma is a lighted match. Each one of you is a fuse.”

(Koch, 1983, oral communication)

The quote above, from New York Mayor Edward Koch on a commencement speech in 1983, represents how I feel today, at the end of a journey of which this document is the written and permanent proof. From the development of the initial idea and problem I wanted to tackle, through the research phase reading and visiting companies until the analysis and compilation of results and conclusions, this thesis project has been full of discoveries, reflections about the work and about myself and more certainties about my professional future. One first aspect that I should highlight is that this has become a journey of persistence and passion through the world of Business Ethics and Corporate Social Responsibility, with the permanent focus on their possible impact in society and more specifically within organizations.

I would like to thank firstly a few people that at times pushed me and at others supported me at all the right moments. To my mother, for always giving me a different angle to look at things and ponder, besides the continuing care and reassuring patience; to my grandparents, my father and Isabel who kept asking for regular updates and reminding me of the bigger picture, pushing me forward at every step of the way. To professor Eduardo, for all the recommendations and promptness in our constant communication, for giving me perspective and not letting me do less than I could. Thank you also for instilling in me more rigor and formality. To professor Helena for answering the doubts of this student and giving me the background to test and play more with statistics, to Sandra, my colleague and friend at all the defining moments, for listening, recommending and being a great example, to Mike, because even at the distance and out of context you made this thesis better and contributed to the soundtrack of its progress.

Throughout the development of this research, I worked in different organizations, within different teams, which contributed directly and indirectly to increase my sense of purpose, hosting discussions and debating the role of ethics in the workplace. Thanks, Ana, Zé, Gonçalo, my teams in AIESEC ISCTE and my colleagues in Jordan for adding up to my research an intuitive and first-hand experience. You also made me manage better my priorities and enjoy the different work rhythms and tasks. Finally, thank you to my closest friends, who lightened up my mood, checked up on me and filled all the other moments with fun and good memories, giving me energy and sense of accomplishment until now, especially to Helena, Sofia, Inês, Rita, Raquel, Pedro, António, Tareq, Huda, Suzanne, and many others that have made me such a persistent and inspired person.

Finally, this work has also brought more meaning to my professional future as a HR employee or consultant and a guarantee that I'll use my knowledge to improve the workplaces I will be part of.

I am a fuse with a plan and a purpose today.

Table of Contents

Index of Figures and Tables.....	4
Abstract.....	6
Resumo.....	7
1.Introduction.....	8
1.1.Corporate Social Responsibility.....	10
1.2.Business Ethics.....	13
2.Objectives and Hypotheses.....	16
3.Method.....	17
3.1.Procedure.....	17
3.2.Variables and Measures.....	17
3.3.Sample.....	21
4.Results.....	21
4.1.Preliminary Analyses to the Main Variables.....	21
4.2.Hypothesis 1: Perceived CSR and Ethical Acceptability of Organizational Conduct.....	28
4.3.Hypothesis 2: Organizational Commitment, Perceived CSR and Ethical Acceptability.....	30
4.4.Hypothesis 3: Demographic Variables.....	34
5.Discussion.....	37
5.1.Multidimensionality of the main constructs.....	37
5.2.Hypothesis 1: CSR and Individual Ethics.....	38
5.3.Hypothesis 2: Organizational Commitment as a Moderator.....	39
5.4.Hypothesis 3: Effects of Demographic Variables.....	40
5.5.Theoretical Implications.....	41
5.6.Practical Implications.....	42
5.7.Limitations and Recommendations.....	43
6.Conclusions.....	44
References.....	46
Annexes.....	51

Index of Figures and Tables

Figure 3.1 – Synthesis of the variables studied and their predicted relations (hypotheses) with each other.....	20
Figure 4.2 – Representation of hypothesis one.....	28
Figure 4.3 – Representation of hypothesis two.....	31
Figure 4.4 – Representation of the moderation effect of commitment on the relationship between perceived CSR values and ethical judgment on Relations with the Exterior.....	32
Figure 4.5 - Representation of the moderation effect of commitment on the relationship between perceived External CSR practices and ethical judgment on Relations with the Exterior (left) and Employees' Rights (right).....	34
Figure 4.6 - Representation of hypothesis three.....	34
Figure 4.7 - Differences in gender on the ethical acceptability of the Relations with the Exterior	36
Figure 4.8 - Differences in religious groups on the ethical acceptability of the Relations with the Exterior.....	37
Figure 5.9 – Representation of the results confirming our main hypothesis (all correlations with $p < 0.05$, except for the ones marked with an *, in those cases results are marginally significant).....	38
Figure 5.10 – Representation of the significant moderation effects of Organizational Commitment (data refers to the interaction variable IV and MV, $p < 0.05$).....	40
Figure 5.11 – Main effects of the demographics on the Ethical Acceptability of dubious corporate conduct (all correlations made available are $p < 0.01$).....	40
 Table 4.1 - Factor structure, after orthogonal rotation, of the fifteen items of question n° 1 (CSR values).....	 22
Table 4.2 - Factor structure, after orthogonal rotation, of the twenty-six items of question n° 2 (CSR practices).....	23
Table 4.3 – Final items included in each of the perceived CSR practices.....	24
Table 4.4 - Factor structure, after orthogonal rotation, of the forty original items of question n° 4 (ethically-dubious corporate conduct).....	25
Table 4.5 – Final fourteen items included in each of the indicators of ethically-dubious organizational conduct.....	27
Table 4.6 - Descriptive statistics of the main variables.....	27
Table 4.7 – Effects of perceived CSR indicators (as IV) on the Relations with the Exterior (as DV).....	29
Table 4.8 - Effects of perceived CSR indicators (IV) on the Community Repercussions (as DV).....	29
Table 4.9 - Effects of perceived CSR indicators on Employees' Rights (DV).....	30
Table 4.10 - Effects of perceived CSR indicators on Recycling (DV).....	30

Table 4.11 - Effects of perceived CSR indicators and Company Seniority on Organizational Commitment (DV).....	30
Table 4.12 - Effects of Organizational Commitment on the four indicators of Ethical Acceptability of organizational conduct (DV).....	31
Table 4.13 – Moderation hypothesis of organizational commitment on the relation between perceived CSR values and ethical acceptability of Relations with the Exterior	32
Table 4.14 – Moderation hypothesis of organizational commitment on the relation between perceived External CSR practices and ethical acceptability of Relations with the Exterior.....	33
Table 4.15 – Moderation hypothesis of organizational commitment on the relation between perceived External CSR practices and ethical acceptability of Employees' Rights	33
Table 4.16 - Effects of Company Seniority on the Ethical Acceptability indicators (DV).....	34
Table 4.17 - Effects of Age on the Ethical Acceptability indicators (VD).....	35
Table 4.18 – Specific effects of gender on ethical acceptability indicators (VD).....	35
Table 4.19 – Effects of religious orientation on ethical acceptability indicators (VD).....	36
Table 4.20 – Differences among the three groups of religious orientation on the acceptability of the Relations with the Exterior (p<0.05).....	37

Abstract

The present research attempts to explore the multi-dimensional nature of corporate social responsibility (CSR), further understand how a perceived CSR context is associated with the individual ethical judgement of organizational members and, lastly, validate the effect of some other variables on individual ethics.

A newly-created questionnaire was filled by employees from several Portuguese companies (N=116), who had to assess their organizations' CSR values and practices and rate a list of ethically-dubious corporate conduct examples. We assessed on the complexity of the constructs of CSR and ethically-dubious corporate conduct and we were able to better comprehend the association of the main variables with each other and some participant attributes, such as their organizational commitment and socio-demographical variables.

The results of this exploratory study give some support the main hypothesis that the higher the perceived social responsibility, the less prone employees are to accept ethically-reprehensible practices and that this evidence is especially strong among the most committed workers. The influence of the other variables studied (e.g., gender, age, company seniority and religious orientation) also converge with the existing but sparse literature on the subject. These results suggest that the way in which organizational values and practices revolving around CSR are perceived may be considered a contextual determinant of the ethics of the employees, having a positive impact at the individual level of the organization.

Keywords: Corporate Social Responsibility (CSR), individual ethics, stakeholders, ethical acceptability.

3400 Professional Psychological & Health Personnel Issues

3450 Professional Ethics & Standards & Liability

3600 Industrial & Organizational Psychology

3650 Personnel Attitudes & Job Satisfaction

Resumo

O presente estudo pretende analisar a natureza multidimensional da responsabilidade social das organizações (RSO), melhor compreender de que forma um contexto de RSO percebida está associado ao julgamento ético individual de membros de organizações e, por fim, validar o efeito de outras variáveis na ética individual.

Um novo questionário foi passado e preenchido por colaboradores de várias empresas portuguesas (N=116), que tinham de avaliar os seus valores e práticas de RSO e classificar uma lista de exemplos de conduta organizacional eticamente duvidosa. Verificámos a complexidade dos constructos de RSO e conduta organizacional eticamente dúbia e analisámos melhor a associação entre as principais variáveis entre si e com alguns atributos dos participantes, tal como a sua implicação organizacional e variáveis socio-demográficas.

Os resultados deste estudo exploratório suportam parcialmente a hipótese principal de que quanto mais elevada é a responsabilidade social percebida, menor a probabilidade dos colaboradores aceitarem práticas eticamente reprováveis, sendo esta ocorrência mais forte entre os colaboradores com maior implicação organizacional. A influência das outras variáveis estudadas (e.g., género, idade, antiguidade na empresa e orientação religiosa) também confirma o demonstrado pela esparsa literatura sobre o tema. Estes resultados apontam para o facto de que o modo como os valores e as práticas organizacionais que envolvem a responsabilidade social são percebidos pode ser considerado como uma determinante contextual da ética dos colaboradores, tendo um impacto positivo ao nível individual de uma organização.

Palavras-Chave: Responsabilidade Social das Organizações (RSO), ética individual, *stakeholders*, aceitabilidade ética.

3400 Professional Psychological & Health Personnel Issues

3450 Professional Ethics & Standards & Liability

3600 Industrial & Organizational Psychology

3650 Personnel Attitudes & Job Satisfaction

1.Introduction

Recent corporate scandals and further evidence of dubious conduct of top leaders in business worldwide are nowadays broadcasted on the news with an alarming frequency. Increasingly we hear about cases where business leaders or their companies have been associated with amoral or even immoral practices. In fact, especially since the 1950's, the gap between society's expectations of ethical business behavior and the actual ethical conduct of business organizations has widened (Odom and Green, 2003).

If, on one hand, our society has become more demanding towards their constituents and there is more peer pressure for the observation of human rights and environmental awareness, on the other, the business market is also increasingly more competitive and disposable, fostering the adoption of some extreme and questionable measures more often than ever before. Recently several organizations and leaders within those organizations have faced civil and criminal charges as a result of conduct that was unethical and often illegal. Enron, WorldCom, Société Générale and Gap, to name a few, were in the headlines for all the wrong reasons, ranging from financial fraud to human rights' violations. These scandals generally have several undesirable consequences not only on the image and performance of a given organization, such as damage to the reputation of their products and brands and effective financial loss, but it also touches the balance of their internal environment affecting the workers themselves.

Some data compiled by Odom and colleagues (2003) states that in 1997 the Ethics Officer Association found that 48 percent of managers and executives reported having been involved in an illegal or unethical issue in the past year and 57 percent reported that they found the pressure to be unethical greater than it was five years ago. Criminal and unethical workplace behavior causes losses for the North American industry of approximately \$400 billion per year (Wah, 1999), additionally it is in the origin of expensive lawsuits and employees' wrongdoing accounts for almost 30 percent of the bankruptcies in the USA (Pawloski & Hollwitz, 2000). In conclusion, unethical behavior is expensive for organizations, detrimental to their long-term survival and the general economy – and yet it still takes place. Looking at the contradictory ethical manifestations in the business world, Collins (1994) has claimed that organizational ethics is a contradiction of terms and others have argued that concepts like Corporate Social Responsibility are too loose to the point of being meaningless (Ludeshier & Mahsud, 2010), but discounting some theoretical controversies, it is undeniable that ethics is now part of the business world. Indeed, the current research takes a different approach, using existing studies for guidance and examining the associations of CSR with important outcomes at both the organizational and individual levels.

The events above-mentioned and many more have had one positive outcome if none other: they have forced society to raise awareness of a company's, for the best as for the worst, being that it is today one of our most prominent institutions and we all, in one way or another, benefit or are affected by many of them in our daily lives. Beyond their bottom line or allied to it, some companies started assuming an extended role and additional responsibilities towards their organizational members and towards their

external environment, both in the physical and social spheres. For instance, we hear more and more organizations expressing intentions of taking a more proactive role in their social and environmental surroundings in press-releases, events and other media channels.

Due to legal impositions and/or the influence of their external environment, whichever may be the most pressing motivations behind it, the fact is that many organizations have started to develop and implement programs and measures specifically aiming at fostering ethical behavior among their organizational actors (Weaver, Treviño & Cochran, 1999). These “ethical infrastructures” (Tenbrunsel, 2003) will then act as regulators of employees’ ethical conduct, and through these ideally three functions are made possible: 1) to communicate organizational values, principles and norms, 2) to monitor internal practices and 3) to punish behaviors accordingly.

One example of these ethical infrastructures is the code of ethics, which can be defined as an organized list of explicit recommendations on the type of ethical conduct that is desired and expected from the individual workers, a professional group or sector of a given organization (Crane & Matten, 2007). Yet, even if the codes of ethics are supposed to target effects at the individual level, the literature about their proven influence in the attitudes and behaviors of the workers is sparse and controversial (Cassell, Johnson & Smith, 1997).

In a study that represents an interesting exception, Somers (2001) analyzes the association between the codes of organizational ethics and the individual ethics of their respective employees, comparing the frequency of non-ethical behaviors (more precisely, *wrongdoing*) in organizations with and without a code of ethics. The results show that the workers in organizations with formal codes of ethics, comparatively to the ones working for organizations without such formalized or explicit codes, reported less internal practices of dubious ethical nature.

If this seems to evidence a moderate effect of the influence of ethical norms on individual behavior, then it leads us into questioning the potential effect that the perceptions of organizational practices held by their members can have when they are confronted with ethical choices. In fact, where ethics is concerned actions speak louder than words (Treviño & Brown, 2004). It is therefore very likely that the choices and decisions made by organizational actors are, to a certain degree, influenced by the way they cognitively make sense out of the organizational standards in matters related to the ethical nature of their practices, especially when these are linked together within a shared working context.

Aligned with the growingly-accepted perspective that businesses are expected to guide their conduct by socially-relevant values, another type of ethical infrastructure arose, one which attempts to connect the individual ethics with institutional standards in and outside the company: Corporate Social Responsibility (CSR) is now entering the organizational lexicon in this field and inspiring a more scientific and measurable approach to it.

Thus, our current study chose as the main problem to explore the link between what we have known as CSR and individual ethics in the context of the Portuguese corporate sector. In the next sections of the Introduction, we give you an account of the state of theoretical and empirical research on CSR,

organizational and individual ethics, highlighting breakthroughs made by some authors and gaps in a field that is being discovered almost in parallel by the corporate sector and academia. Afterwards we state our three objectives of the study, which include 1) a better understanding of the constructs we are studying, namely in the complexity of their sub-dimensions, through the creation and application of an integrated measurement tool, 2) the empirical study of the relation between CSR and individual ethics in Portuguese companies and finally 3) relate the main variables to other socio-demographical variables known for having an effect on individual ethics. Furthermore, we present as our main hypothesis that the more respondents perceive CSR features in their company the less they will tend to accept ethically dubious corporate conduct and test as well a moderation effect of organizational commitment on this relationship. In the next section, Method, we present the sample, the experiment procedure and each of the variables at study, we then present the Results, starting by the preliminary factor analyses of the main variables, their relations and the effects of the additional variables. In the Discussion, we review the results in light of our initial hypotheses and the literature supporting it, including the theoretical and practical implications of our findings and limitations and future recommendations. Finally, we conclude with an overview of the initial problem, the main findings brought by this study and future direction.

1.1. Corporate Social Responsibility

On a wide range of issues corporations are encouraged to behave in a socially responsible fashion, it's well established by now, but the dilemma is that in both the corporate and the academic world there is still some uncertainty as to how CSR should be defined, not for lack of definitions but rather due to the diversity of the existing ones. The definitions of CSR more commonly found show that there is nothing new at a conceptual level; indeed the business world has always had social, environmental and economic impacts, been concerned with stakeholders and dealt with regulations (Dahlsrud, 2008). However, due to the globalization, the context in which business operates keeps on changing: new stakeholders and different national and international legislation set new expectations and change how the social, environmental and economic repercussions should be optimally balanced in decision making processes, and with this the understanding of CSR keeps evolving.

Starting with the awareness that large organizations are vital centers of power and decision and that their actions strongly affect the lives of their employees, Bowen (1953) was the first to invoke CSR, referring to the responsibilities which businessmen should assume outside the economic sphere (i.e., beyond profit). Ideally, this responsibility would be proportional to the dimension of the social power of an organization (Davis, 1960).

This argument was not so easily accepted at first, especially by Milton Friedman (1970), strong supporter of the free economics principles, which argue that an organization's sole responsibility lies in continually increasing its profit within the legal limits of its conduct. But soon others realized that it would be possible to be socially responsible while at the same time maximizing profit (Drucker, 1984).

According to a group of recognized European researchers in the field, one of the most consensual and comprehensive definitions of CSR portrays it as: “the extent to which and the way in which an organization consciously assumes responsibility for – and justifies – its actions and non actions and assesses the impact of those actions on its legitimate constituencies” (Habisch & Jonker, 2005, p. 7). This definition highlights the fact that CSR means in other words an organization’s commitment towards its different stakeholders (Harrison & Freeman, 1999).

Trying to capture it from different perspectives, among the multiple CSR definitions, some refer to its various dimensions and one of the most common approaches makes the distinction between internal and external CSR policies. Internal policies refer to the way a corporation conducts the day-to-day operations of its core business functions, while the external ones account for its engagement outside of its direct business interest(s). Internally, organizations focus on education, remuneration and benefits or medical assistance and they run Human Resources (HR) or extended insurance projects; and externally, they invest in social and ecological projects through donations, volunteer work and partnerships with social institutions and related organizations (Silva, 2005). On a study by Bird, Hall, Momentè and Reggiani (2007), the market values the most when companies satisfy minimum requirements in the areas of diversity and environmental protection and when they are proactive in the area of employee-relations.

By coupling internal and external CSR, we not only get a better grasp of the different kinds of activities under the umbrella of CSR, we also see that corporations have not only financial commitments to their shareholders, employees and consumers, but also social and environmental commitments to them, as well as to the communities affected by their activities (Jones, 2010).

To acquaint the reader with the Portuguese reality, the President of RSE Portugal (a CSR association to support the Portuguese organizations) mentions that internally the organizations’ focus has been mostly on security and health measures and on professional skills building among current employees, whereas externally the most visible advances have been in the area of volunteer work and sponsorships to social causes and NGOs as well as applying for national and international networks in the field (Mendes, 2005). This dichotomy also accounts for the multiple stakeholders’ focus, may they be suppliers and media on the external side or employees and their families on the inside.

Some authors have also started to link the construct to other more or less overlapping, such as *stakeholder theory* (Freeman, 1984), which enlarges the scope of organizational impact beyond the shareholder circle, *organizational citizenship* (Matten, Crane & Chapple, 2003), elaborating on the legal role a corporation plays in society, or *corporate social performance* (Swanson, 1995), which nowadays translates into social reports, accreditation seals (e.g., SA8000) and the presence in the stock exchange - Dow Jones Sustainability Index (for a review, see Fisher, 2004). These have enabled businesses to measure their advances in the arena of CSR and serve simultaneously as communication tools to their stakeholders and to society in general. Moreover, in our opinion, they give evidence to the possibility of CSR being a multi-dimensional construct, and justify the reason why it is still so difficult to condense, distinguish and unify all the network of concepts it is associated to (Carroll, 1999). This has given us the

motivation to study more deeply what CSR represents and looks like in a sample of Portuguese companies, which will be the first objective of our study.

When you are updated with the news on the television or in some magazine of the specialty, you have probably noticed that there is an increased hype around CSR in the business world and this may very well be due to the managers' awareness that this new trendy construct can also bring value to the organizations. In a time of value crisis and generalized mistrust in corporations, CSR seems to be a good strategy to keep or improve a corporation's reputation and public image, since these two aspects are strongly associated with the external evaluation of CSR levels (Waddock & Graves, 1997). This happens because, given a choice, most people prefer to work for and do business with companies that are honest, fair, reliable and considerate (Cacioppe, Forster & Fox, 2008).

Moreover, due to CSR's multi-disciplinary roots, correlational studies have flourished in the field of management and marketing (e.g., Crouch, 2006), in order to identify the potential benefits of a CSR strategy. Most of the researchers have focused on the association between CSR and the financial performance of organizations (Garriga & Melé, 2004) and recently studies already started focusing on the impact of CSR on different organizational stakeholders such as consumers (Brown & Dacin, 1997; Maignan, 2001), stockholders (Orlitzky, Schmidt & Rynes, 2003) and job applicants (Backhaus, Stone & Heiner, 2002; Montgomery & Ramus, 2007), but in most cases a causal link is still to be determined.

However easily predicted the relation between ethics and CSR still lacks scientific development as very few studies assume an intra-organizational outlook. Attempting to clarify this relation, Fisher (2004) sums up the four viewpoints discussed in the literature. The first one states that CSR refers to a set of assumptions on equivalent grounds with individual ethics, except that they are valid in the organizational context, since companies do not have ethics, they have instead social responsibility (Schermerhorn, 2002). CSR would thus be an organizational attribute and ethics an individual one.

A second approach, outlined by Boatright (2000), establishes a similar parallel between the two terms, but on the level of their impact. According to this author, ethics would take charge of the individual's conduct within the organizations, whereas CSR would care for the interaction between the organizational activity and society in general.

These two views represent the classic approaches on CSR. They incorporate the third approach, the reductionist vision of the economic responsibility of organizations (Friedman, 1970), which claims ethics and CSR aren't associated to each other, because the sole responsibility of an organization is to maximize its profit and only individuals can take on responsibilities of a moral and ethical kind.

They also relate to the socio-economic and last approach of CSR (Carroll, 1991), translated into the theoretical model of the Pyramid of Social Responsibility. According to this model, the company progressively takes in charge responsibilities of economic, legal, ethical and philanthropic/discretionary domains. The two first kinds of responsibilities are *required* by society since, even if a company is perceived as a basic economic institution driven by profit, it must still abide by the laws that regulate its conduct while fulfilling its mission. As to its ethical responsibilities, society *hopes* that the company follows

a set of socially established norms, without them being mentioned in the law. Beyond these, the company can also take additional voluntary (philanthropic) responsibilities, which do not come from society's expectations but are *socially desirable*, and thus depend solely on the manager or CEO's judgment and will.

Despite the divergent views presented above, one can easily conclude that, contrary to what Friedman (1970) stated, the relation between CSR and ethics cannot be ignored and CSR cannot only bring benefits to society in general, it can also generate an impact within the organization that establishes it, namely in their employees. Conversely, Rupp and colleagues (Rupp, Ganapathi, Aguilera & Williams, 2006) consider that the workers, being a functional part of the organization, also contribute to the CSR environment of their workplace.

In summary, the debate concerning the definition of CSR is still ongoing while the research around it shows several shortcomings, especially in what refers to its effects internally and externally an organization and how it interacts with ethics.

1.2. Business Ethics

One of the central concepts in organizational ethics, linking the individual to his/her working context, is the *value*, which is both studied and interpreted by philosophers and psychologists. The importance of individual values draws from the fact that they are lasting beliefs which lead to the personal preference for a determined mode of conduct or end instead of another (Rokeach, 1973), so with an ultimate impact in the behavior a person adopts. Among the values an individual acts by on a daily basis are the moral values.

There are two different perspectives on the origin and formation of our moral values: the internal and external one (Straughan, 1983). Based on the internal perspective, values would derive from the individual's rational thinking, being mostly determined by each one's unique personality. One example of this perspective would be Kohlberg's (1981) theory of moral cognitive development. For other authors sharing the same perspective, this type of values derives from our motivations and personal needs, in the search of psychological satisfaction (Rokeach, 1973). In both cases, the individuals internally determine their own values.

According to the external perspective, the individuals would assimilate values from their social context through a process Bandura (1977) called social learning. This process considers that our learning experience derives from a combination of environmental (social) and psychological factors characterized by the retention, motivation and reproduction of a determined observed behavior. Another explanation rooting from this external approach lends from Darwin's theory of evolution because it states that the moral values are attributes of the most apt humans which were naturally selected amongst our ancestors, as a result of biological and environmental influences (Hastings, Utendale & Sullivan, 2007).

These two perspectives on moral values summarize the dualism of the psychological and situational influences on ethical judgment and behavior. On one side, we have individual determinants to ethics, such as the gender (Beu, Buckley & Harvey, 2003), on the other, there is a significant influence of the situational variables, as the classical experiments of conformity (Asch, 1956) or obedience to authority have shown before (Milgram, 1963), where peer pressure and leadership can lead to unethical behavior.

One common external justification in the business world is the bottom-line-mentality. This line of thinking supports financial success as the only value to be considered, promoting short-term solutions that are financially sound on the new, even if they may cause problems to others within the organization or to the organization as a whole. This often leads employees to act unethically and subsequently rationalize their behavior for the *greater* and *ultimate* goal of the company (Odom et al., 2003).

The classic belief is that ethics is something personal and thus cannot be legislated or managed, an approach rooted in the internal perspective. But if the context can influence negatively the ethical behavior of the individuals in a company, then it is fair to assume that it can also have a beneficial effect on the employees' ethics, and some studies have already shown that this can happen through management practices and leadership influence (Carroll, 1978). If larger firms, more resources, dynamic environments and certain industries are the paramount conditions for the upsurge of illegal behavior, it is also possible that certain other company conditions may, on the other hand, foster more ethical patterns of reasoning and behavior (Odom et al., 2003). And as we go from the organizational level to the individual one, the easier it becomes to pinpoint the actions that can affect ethical decision-making and behaviors as well as suggest those that can improve them.

A study by Somers (2001) is a landmark piece of research in this domain for bringing together CSR and individual ethics in an organizational context. Here Somers analyzed whether the presence or absence of corporate codes of ethics would influence the rates of self-reported wrongdoing. Besides confirming the influence on the reported wrongdoing cases, the findings support a double association of the presence of codes of ethics with 1) a higher organizational commitment and 2) three of Carroll's (1991) dimensions of social responsibility: economic, ethical and philanthropic.

The association between codes of ethics and social responsibility suggests that this latter can act as an organizational incentive or facilitator bearing consequences at the level of the individuals' ethics. In other words, the perception that an organization guides its activities by a socially responsible conduct and abides by the norms of ethical conduct may reinforce the employees' commitment towards their organization and, eventually, drive them into more ethical individual reasoning and acting. Similarly, in this study our second aim is to understand if a CSR context can be associated with a more demanding ethical reasoning, when it comes to evaluating organizational conduct that is neither illegal nor commendable.

Rupp et al. (2006) put forward the proposition that as a firm shows increasing or decreasing concern for its broader social impact, and given that these concerns are salient to employees, systematic changes might occur in employees' job attitudes and commitment to the organization. However, this hypothesis

was not empirically tested. One type of organizational commitment seems to be more relevant in the employee-organization relation: affective commitment (Allen & Meyer, 1990), referring to the identification of the employee with the image of the organization, the internalization of its values and objectives and the desire to remain there.

Treviño, Butterfield and McCabe (1998) empirically verified this association and augmented it with suggestions of ways by which managers can improve the commitment of employees through the organization's ethical context. They can focus on developing a culture that supports ethical conduct and discourages unethical conduct through leadership, rewards systems, codes and norms as well as fostering the goodwill of employees, customers, and the public rather than self-interest.

In this study we were also interested in studying the extent to which employees' organizational commitment could have a direct influence on the assessment of ethically-dubious conduct and an indirect one on the relation between CSR perceptions and this ethical assessment. There has been some literature evidencing the link between organizational commitment and organizational ethics, namely through the person-organization fit literature (Valentine, Godkin & Lucero, 2002), but not much relating it to the study of CSR, which we were interested to evidence here. For example, if an employee is not so committed to his or her company maybe the fact that he perceives its CSR attributes doesn't mean that he will assess more negatively specific dubious corporate conduct.

Considering the internal perspective, some attributes of the employees of a more intrinsic nature can also influence their ethical reasoning and make certain individuals more prone than others to be ethical. Past research has shown that certain socio-demographic variables are correlated with ethical judgment and/or behavior. The most cited in the literature are gender and religious beliefs and practices. In regards to gender, after the analysis of seven studies on organizational ethics, Ford and Richardson (1994) have concluded that women are more likely to act in an ethical way than men. Similarly, the evidence from an investigation carried out among undergraduate students (Ameen, Guffey & McMillan, 1996) shows that the female participants were less tolerant than were males concerning dishonest actions within the university context.

Despite the fact that this data is confirmed by most studies, there is a lack of ecological validity in this research applied to the organizational context. In fact, since the samples are mostly composed of students, these gender differences may not reflect reality in the business world (Deshpande, 1997). As for religious beliefs and practices, there is sparse and old data (Tsalikis & Fritzsche, 1989) on American citizens, indicating that the people who attend religious events or express religious beliefs are slightly more ethical than those who do not. In order to collect more conclusive data, it is also necessary to take into account the effect of these, among other, variables within the organizational context. The third and last objective of this study was thus to explore some internal factors that may foster more or less ethical reasoning in the respondents.

2.Objectives and Hypotheses

One of the goals of this research is to explore the internal perspective of CSR, which has been somewhat neglected over the external one, more in touch with stakeholders such as consumers, public opinion or job applicants. If CSR is strongly associated with organizational management and marketing, individual ethics within the organization has been traditionally studied either in the domain of philosophy or the one of applied psychology, which thus highlights the need for converging research that may encompass both constructs.

The first objective of this study is then to create a tool which enables us to tackle the multi-dimensionality of CSR as a representation of the various stakeholders of an organization, integrating as well a measure of individual ethics. Secondly and more importantly, we aim to better understand the relation between perceived CSR and individual ethics. Finally, we will also further explore the association between ethics and the above mentioned socio-demographics (i.e., gender and religious orientation), among others. This way we will be analyzing in the same study some of the external and internal factors that may correlate to individual ethics in the organizational context.

Framed by the exploratory character of this research, we propose the main hypothesis:

Hypothesis 1. Perceived CSR will be inversely associated to the acceptability of ethically dubious organizational practices. In other words, the more the organization is perceived as socially responsible, the less their employees will accept poor ethical corporate behavior.

Since there was already previous evidence of the overall benefits of organizational commitment and its relationship to ethics (Somers, 2001), we were interested in studying how it correlates with organizational ethics, not only directly, but also as a moderator of the main relationship of the study (i.e., first hypothesis). We predict that high commitment might reinforce the inverse relationship between higher CSR perceptions and lower acceptance of dubious organizational conduct in this way: among very committed employees, this negative association could be stronger, whereas low committed employees might not relate high CSR perceptions to lower levels of ethical acceptance and so this negative relation would be weaker or even inexistent. So we test the possibility of a moderation effect:

Hypothesis 2. Our primary association (between CSR and individual ethics) will be moderated by the employees' commitment to their organization. Among highly committed employees, the negative relationship CSR-ethics will be stronger and among low committed ones, this would be weaker or even statistically non-significant.

And finally, this study also attempts to confirm evidence from previous experiments on the effect of certain demographics on individual ethics, but does it within an organizational setting: the role of gender and religious beliefs and habits have previously been studied among undergraduate or graduate students

and now will be assessed on a sample of Portuguese professionals. Besides those, we have also taken into account three other variables.

Hypothesis 3. The ethical acceptability of dubious conduct will vary depending on certain socio-demographic variables of the respondents (i.e., their religious orientation, gender, age, company seniority and role).

3.Method

3.1. Procedure

The pre-test, which involved about ten persons from various age and academic backgrounds, aimed to measure the face validity of the questionnaire, asking participants to fill it out and submit their remarks concerning the sentence structure and the interpretation and clarity of the questions, as well as any additional suggestions.

From this feedback, we reformulated the final instrument, in terms of language and item selection. The final instrument originally applied (in Portuguese) can be seen in the Annex (Figure 1). It is composed of 4 parts, each pertaining to one or a group of variables at study: 1) perceived CSR (including CSR values and CSR practices), 2) organizational commitment, 3) ethically-dubious corporate conduct and 4) sample demographics.

3.2. Variables and Measures

3.2.1. Perceived CSR.

Although there is a tool based on Carroll's CSR pyramid model (1991), which was developed by Aupperle, Hatfield and Carroll in 1983 and previously used in organizational context by Pinkston and Carroll (1996), there are several reasons why we opted to build a new and more adequate instrument for the purposes of our research.

Firstly, Carroll's pyramid is based exclusively on the North American business context and recently it has been claimed that the European reality presents specificities in this domain that do not allow for this generalization (Matten & Moon, 2008). Secondly, this model supports an evaluative approach to CSR, defining the progressive stages or degrees of social contribution manifested by companies, neglecting nonetheless to list concretely the different forms CSR takes and all the areas and stakeholders involved in it. In fact, after reviewing the sparse literature in this field, we concluded that there are very few descriptive CSR studies enabling to uncover its full multidimensionality.

Therefore, to measure the perceived CSR construct we created two scales. One of them identifies the normative bases of an organization through their values (on a scale of 15 items) and the other maps their

organizational practices (26-item scale). We will thus represent the sampled companies CSR on two complementary perspectives: the values' and the stakeholders' (see below for the detailed description of each). By doing so, we gain a better understanding of CSR perceptions both in their *espoused* form (what companies formally declare themselves to be) and the *in-use* form (what they actually do in this area), bearing in mind there is often an expected discrepancy between what we say and what we do (Argyris & Schön, 1974).

3.2.2. Organizational values.

The list of the values to include and its definitions were initially composed from the value statements on the websites of some companies associated to CSR or clearly referencing it there. We also researched among other more or less extensive CSR tools, namely the *Indicadores de Responsabilidade Social Empresarial do Instituto Ethos* (Custódio & Moya, 2008), the self-diagnosis survey by Inspecção-Geral do Trabalho (IGT, 2008), which focuses exclusively on the internal dimension of CSR, the *Barómetro de Responsabilidade Social e Qualidade* developed by CICE (ESCE-IPS, 2008) and the study undertaken by Moura and colleagues (Moura *et al.*, 2004). In the Annex, you can review the structure and content included in each of these tools (Tables 2 to 4). None of the tools reviewed focused specifically on values, although most were indirectly cited in the items.

Respondents were asked to evaluate the importance of each of the fifteen values in his/her company on a Likert scale of seven points, where 1 corresponds to *Value of Low Importance* ("Valor Pouco Importante") and 7 to *Value of High Importance* ("Valor Muito Importante"). In front of each value in the list, there was a small definition in order to guarantee a common understanding of its meaning by researchers and respondents. One example of the values presented is *quality*, which is described as *aiming to guarantee the best service/product to the [company's] clients* (1.7. "Qualidade: A minha empresa procura garantir o melhor serviço/produto aos seus clientes.").

3.2.3. Organizational practices.

In order to identify CSR-related organizational practices, we started by making a list of the main stakeholders of a Portuguese organization: the shareholders, the clients/consumers, the suppliers and other commercial partners, the surrounding community, the environment, the competition, the Government and, finally, the employees. From this point on, we reviewed several CSR tools, among which the Ethos indicators (Custódio & Moya, 2008) and the internal CSR self-diagnosis survey (IGT, 2008). Our biggest concern was to include the largest number of CSR-related practices possible, more than to reutilize previously used items, since none of the tools available seemed to be comprehensive or exact enough to suit our research objectives.

The respondents had to rate the 26 practices listed on a Likert scale in terms of the degree to which they matched their company's reality, from 1 being *very different* ("Muito diferente") to 7 being *very similar* ("Muito semelhante"). One example of an item reflecting a CSR practice is *the impact of this company's activity on the environment is limited, in terms of pollution, recycling, etc* (2.2. "O impacto da actividade desta empresa no ambiente é reduzido (na poluição, reciclagem, etc)"); an example of an item which does not reflect a CSR practice (i.e., reversed) is *this company hides its failures from the public opinion* (2.10. "Esta empresa esconde da opinião pública os seus insucessos"). The reversed items were included to avoid leniency effects of rating all sentences on the same points of the scale, either on the lowest or the highest.

3.2.4. Ethical acceptability of organizational conduct.

We listed forty sentences addressing ethically ambiguous organizational practices as a way to measure the degree of ethical acceptability of each one if they were to happen in the respondents' organizations. We reviewed again all the CSR and organizational tools available, but this time our aim was somehow to reverse or distort the good case practices identified on those studies and surveys. We have also taken into account some lists of dubious conduct, such as lies and deception, breaches of promise, passive corruption, unfair competition, personal advantage, manipulation of communication, intellectual property, insider trading and confidentiality of information (Fassin, 2005; Finegan, 1994; Forsyth, 1980).

The replies were marked again on a scale of seven points, from 1 being *totally unacceptable* ("Totalmente Inaceitável") to 7 being *totally acceptable* ("Totalmente Aceitável"). The sentences were intended to be dubious and some even justifiable under certain conditions in order to make the respondents find their own ethical barometer instead of adopting socially acceptable or common sense positions. Two examples of those are: 1) *To omit relevant information to the shareholders of the company, e.g., the result of an unfavorable audit report to the company* (4.15. "Omitir informação relevante aos accionistas da empresa (por ex. resultado desfavorável de uma auditoria à empresa)"); 2) *To dismiss some employees in order to avoid the bankruptcy of the company* (4.10. "Demitir alguns colaboradores para evitar a falência da empresa").

3.2.5. Organizational commitment.

In order to check if there were moderators influencing the association between perceived CSR and ethical judgment, we also included a measure of organizational commitment. The scale we used in this questionnaire is composed of the four items of Allen and Meyer's affective commitment subscale (1990), previously translated to Portuguese and validated by Tavares (2001b). Since the affective commitment is already strongly linked to other organizational commitment and identification measures (Tavares, 2001a), we did not need to include the full scale.

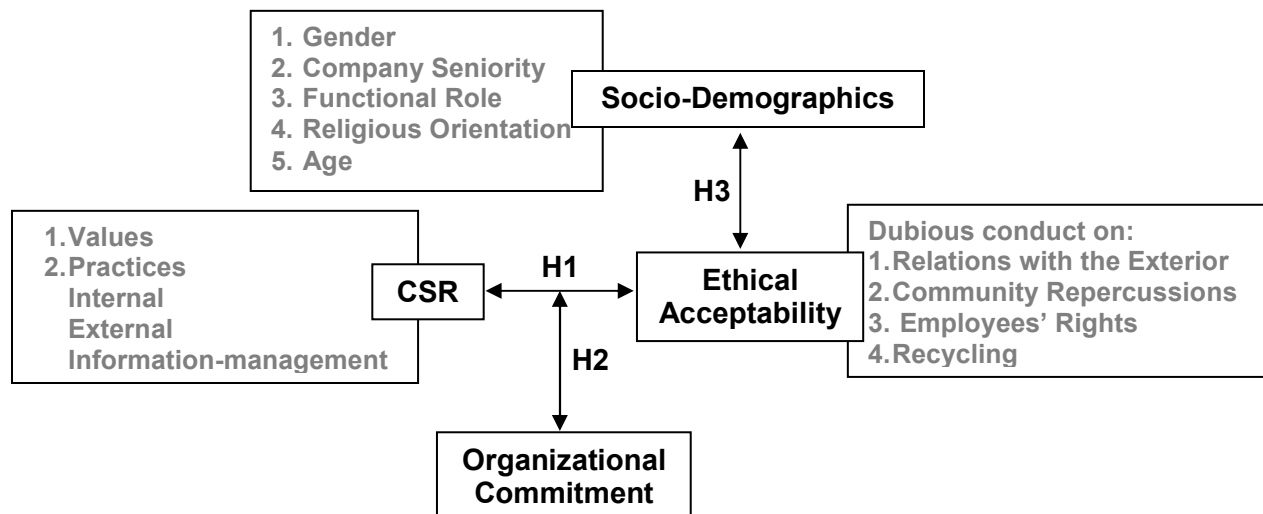
The respondents were asked to rate their agreement with the four sentences now on a Likert scale of five points, where 1 corresponds to *totally disagree* (“Discordo Totalmente”) and 5 to *totally agree* (“Concordo Totalmente”). The sentences reflect the affectionate link that the employee establishes with his/her organization, one example of them being: *I am proud of working in my company* (3.1. “Tenho orgulho em trabalhar na minha empresa”). After verifying that the internal consistency of the four items was good ($\alpha = 0.68$), we calculated a global indicator of the organizational commitment of the respondents.

3.2.6. Demographic Variables.

Besides the main measures, we included questions which enabled us to better characterize the sample of respondents and, some of which previous research had identified as relevant for the study of individual ethics. These variables are: company seniority (in years and months), role within the company (from CEO to administrative), age, gender, and religious beliefs and practices (active or inactive).

Company seniority still had not been associated to ethics in the literature but from the social learning approach we may infer that the longer the employee is in an organization, the more he/she internalizes and identifies with its values, so it would be interesting to verify this. Similarly, the employees’ age and functional role have so far been somewhat ignored by organizational ethics, due to the usual preference of researchers to inquire managers and other top-level members in the organization. Since this study has chosen to take another perspective and focus on the professionals that constitute the basis of the organization and that are more indirectly influenced by a company’s institutional strategies, these were important variables to keep in the analysis. Concerning the last two demographic variables, we already reported some findings that show that generally women and active religious believers might demonstrate more ethical standards than their counterparts, but the previous studies accused certain methodological flaws, which makes this research an opportunity to revalidate their evidence. Figure 3.1 summarizes the types of variables and the relations among them (hypotheses) expected in this research.

Figure 3.1 – Synthesis of the variables studied and their predicted relations (hypotheses) with each other.



3.3. Sample

The research in this domain tends so far to adopt either the perspective of the managerial body (Maignan & Ferrell, 2000), surveying only the CEOs or top managers, or that of job applicants, sourcing undergraduate and MBA students in universities (Berens, Riel & Rekom, 2007). In fact, most studies we've encountered either had one respondent per company (the CEO or equivalent) or based their research outside of the company sector, most often at universities or on the public opinion (e.g., a sample of consumers).

Given that one of the objectives of this study is to deepen our knowledge of CSR representations built by the stakeholders who contribute the least to the company's decisions in regards to CSR orientation, we have chosen to target the common employee in our research.

The sample of our study is composed of 116 employees (56.5% men) of fifteen companies in the Greater Lisbon area, contacted over one month. The mean age of the respondents is 34 years old (SD= 8.9), occupying technical (84.6%) or managerial (15.4%) roles in the same company for about 8 years on average (SD= 9.4).

4. Results

4.1. Preliminary Analyses to the Main Variables

Since three of the scales in the questionnaire were being used for the first time and the construct of CSR is, as we have seen, multidimensional, we conducted a principal components analysis with rotation for each measure of perceived CSR (values and practices) and the one on ethical acceptability, in order to better understand its internal structure.

As Social Responsibility (Responsabilidade Social) itself was included as one of the fifteen listed values and it was the most saturated item in one of the components, one of the indicators created was named "CSR values" ($\alpha = 0.92$), including three other values: Social Development (Desenvolvimento Social), Solidarity (Solidariedade) and Sustainability (Sustentabilidade). This and the other component, designated General Values, can be viewed in Table 4.1 below.

Table 4.1 - Factor structure, after orthogonal rotation, of the fifteen items of question n° 1 (CSR values).

	Principal Components	
	General Values	CSR Values
1o) Desenvolvimento Profissional/ Professional Development	,788	,128
1g) Qualidade/ Quality	,782	,307
1l) Participação/ Participation	,774	,145
1d) Colaboração/ Collaboration	,716	,265
1k) Inovação/ Innovation	,696	,332
1b) Eficiência/ Efficiency	,693	,316
1j) Coerência/ Coherence	,689	,377
1f) Segurança/ Safety	,686	,404
1a) Transparência/ Transparency	,643	,527
1n) Respeito/ Respect	,600	,468
1i) Credibilidade/ Credibility	,579	,514
1h) Responsabilidade Social/ Social Responsibility	,293	,869
1e) Desenvolvimento Social/ Social Development	,275	,852
1m) Solidariedade/ Solidarity	,230	,839
1c) Sustentabilidade/ Sustainability	,324	,823
Explained Variance (Cumulative)	57.13%	66.81%
Internal Consistency (Cronbach's α)	0.94	0.92
KMO	0.94	

This result alone was surprising because it reveals that the value of CSR is closely associated by the respondents to the surrounding community and the environment, and not so strongly to other areas, and thus seems to be set apart from the core business of organizations and from the other values present, such as quality and professional development.

As for the organizational practices, the factor analysis extracted seven principal components (see Table 4.2 below).

Table 4.2 - Factor structure, after orthogonal rotation, of the twenty-six items of question n° 2 (CSR practices).

	Principal Components						
	Internal CRS	External CSR	Info. CSR	4	5	6	7
2w) diálogo com todos os stakeholders	,781	,166	-,231			,206	
2t) participação nas decisões organizacionais	,747				-,215	,186	
2f) oportunidades iguais de emprego	,701		,115				
2x) recolha de sugestões e opiniões dos colaboradores	,678	,210		,156		,164	
2g) liberdade de associação e negociação colectiva	,660	,247		,160	,157	-,221	-,234
2v) fomento da cidadania	,633	,452	-,233		,128	,206	
2k) coerência entre princípios institucionais e dos colaboradores	,574	,465		,117	-,123	-,118	,137
2n) aperfeiçoamento contínuo dos produtos/serviços	,483	,409			-,288	,155	
2u) consulta a consumidores/clientes s/ novos produtos/serviços	,480	,150	,128	,204	-,379	,410	
2o) parcerias com os mesmos valores e princípios	,229	,747	-,253		-,148	,186	
2l) redução do consumo de água e energia	,171	,739	-,128	-,201	,213	-,115	
2m) origem dos produtos dos fornecedores	-,029	,727	-,139		-,347	,208	
2z) práticas ou tecnologias ambientalmente sustentáveis	,172	,710	-,138	,244	,260	,133	
2c) missão de melhorar a comunidade geral	,341	,618	-,163	,121	,243		-,125
2a) retorno adequado dos capitais investidos	,277	,579	,118	,416	-,218		-,140
2h) insucessos na opinião pública	-,108	-,164	,669		,145	,173	,107
2d) conduta dos fornecedores ^a		-,139	,625				
2i) confidencialidade da informação s/ colaboradores			,540	-,243	-,203	-,287	-,437
2y) conflitos de interesses de colaboradores		-,136	,525	-,294	,229		
2r) informação disponibilizada aos clientes	-,129	-,267	,516	-,138	,472		,230
2b) impacto no ambiente	,272	,247	,122	,712			
2j) fugas de informação			,513	-,642	,215	-,197	,134
2e) casos de espionagem empresarial			,422	-,623	,108	,171	
2q) campanhas de publicidade estereotipadas		,112	,139	-,106	,656	-,162	
2p) investimento em capitais de risco	,287	,141			,211	,740	-,139
2s) formação profissional exclusivamente técnica			,137			-,137	,893
Explained Variance (Cumulative)	28.8%	39.38%	48.48%	-	-	-	-
Internal Consistency (Cronbach's α)	0.87	0.83	0.67	-	-	-	-
KMO				0.84			

Note: The item d) was not included in the third indicator for matters of interpretation and for presenting the lowest communality among all twenty-six items (0,418).

The loadings below 0,1 were eliminated from this and the next tables to make the analysis of results clearer.

From these, we selected three indicators of CSR-related practices with considerable internal consistency: Internal CSR, composed of nine items ($\alpha = 0.87$; e.g. “equal job opportunities”); External CSR, with six items ($\alpha = 0.83$; e.g. “knowing the origin of the suppliers’ products”) and Information CSR, also with six items ($\alpha = 0.67$; e.g. “hiding failures from the public opinion” – reversed item). The two first indicators refer to internal and external practices of an organization, while the last one assembles the practices connected to internal information management, so referring to internal content sometimes exposed to the outside, and mainly consists of reversed-scored items. The final item composition is patent in Table 4.3.

Table 4.3 – Final items included in the indicator of perceived CSR practices.

Factor 1- Internal CSR
2w) diálogo com todos os stakeholders
2t) participação nas decisões organizacionais
2f) oportunidades iguais de emprego
2x) recolha de sugestões e opiniões dos colaboradores
2g) liberdade de associação e negociação colectiva
2v) fomento da cidadania
2k) coerência entre princípios institucionais e dos colaboradores
2n) aperfeiçoamento continuo dos produtos/serviços
2u) consulta a consumidores/clientes s/ novos produtos/serviços
Factor 2 – External CSR
2o) parcerias com os mesmos valores e princípios
2l) redução do consumo de água e energia
2m) origem dos produtos dos fornecedores
2z) práticas ou tecnologias ambientalmente sustentáveis
2c) missão de melhorar a comunidade geral
2a) retorno adequado dos capitais investidos
Factor 3 – Information CSR
2h) insucessos na opinião pública
2i) confidencialidade da informação s/ colaboradores
2y) conflitos de interesses de colaboradores
2r) informação disponibilizada aos clientes
2j) fugas de informação
2e) casos de espionagem empresarial

Regarding the ethical acceptability of organizational conduct scale, the four indicators identified were: 1) Relations with the Exterior, composed of six items ($\alpha = 0.8$; e.g. “undue recognition in the media”); 2) Community Repercussions, with four items ($\alpha = 0.64$; e.g. “money donations to parties”); 3) Employees’ Rights, with two items ($\alpha = 0.6$; e.g. “less training hours than in the year plan”) and 4) Recycling, with two items ($\alpha = 0.56$; e.g.: “utilize paper when electronic files are available”). For a full list of the items integrated in each indicator, see Table 4.4, and for the final item composition refer to Table 4.5.

Table 4.4 - Factor structure, after orthogonal rotation, of the forty original items of question nº 4 (ethically-dubious corporate conduct).

	Principal Components													
	R.E.	C.R.	3	4	5	E.R.	7	R.	9	10	11	12	13	14
4n) reconhecimento indevido nos media	,780			,213			-,125			,128		,153		,143
4h) prejuizo não intencional do ambiente	,744					,143	,198			-,107	,242			-,133
4m) fornecedor suspeito de concorrência desleal	,724			,279	,156	,119				,125				
4b) caso único de favorecimento	,637	-,113	,109	-,129	,114				,265	,271	-,337		,144	-,224
4c) iniciativas contraditórias com valores da empresa	,561	-,100				,132	,254			-,244		-,259		
4o) omissão de informação aos accionistas	,484	-,231	,153	,395	,121		,160	,209		-,127			,216	
4x) divulgar informação sobre a empresa na comunidade		,765		-,105		-,172			,201	-,108			-,135	
4u) doações a IPSS conhecidas	-,181	,758	-,173	,109		-,145		,141				,202	,138	
4k) transferir produção para países com nível de vida mais baixo	,384	,548	,152		-,158	,135	-,257	,166		,243				,233
4r) doação de dinheiro para festas	,109	,485			,250	,359	-,426				,236		,275	
4y) <i>declinar projecto social por um mau timing</i>	,208	,305	,129	-,156	-,212			,291	,224	-,296		,230	,131	,280
4s) tomadas de decisão exclusivas da direcção	-,130		,760	,105	,165	,163	-,114	,161				-,105		
4q) excluir candidata grávida de 6 meses	,211	-,185	,672			,135	,183		,104		,104			
4z) optar por um novo fornecedor a mais baixo custo	,117	,226	,522	,119	-,143	-,404		-,119	,317	,148	,251			
4nn) <i>ter candidatos com + de 40 anos ou desempregados há + de 2 anos</i>	-,277	,108	-,415		,348	-,330	-,153		,232	,102	,226		,159	-,288
4bb) patrocínio de eventos desportivos em vez do ginásio local		,118		,762						,130	,118			
4ff) falta de respeito a um colega	,372	-,152	-,134	,623		,163	-,101			,100				,184
4g) sistema de recompensas baseado na antiguidade	,130		,124		,726					-,159				
4ll) dumping para vencer a concorrência	,280		-,177		,599		,165		,234			-,184		,208
4t) oportunidades de carreira abaixo da concorrência		-,154	,126		,499		,161		-,312	,272		,442		,166
4w) <i>opção entre a carreira e a esfera pessoal</i>			,283	,344	,445		,169	-,223				,178	-,178	
4e) omissão de informação s/ direitos dos colaboradores	,117	-,118	,147			,787		-,147						
4gg) menos horas de formação do que previsto no plano anual	,254	-,296	,181	,383	-,105	,518			,231			,109	,142	
4p) <i>colaboradores sem vínculo contratual</i>	,203	,236	,154			,365		,328	,242	,281		-,299	,176	-,226
4i) aceitar incumprimento de medidas de HST	,150						,833		-,163		,136			

Corporate Social Responsibility: from the company to the individual (2010)

<i>4d) selecção da candidatura de um amigo ou conhecido</i>														
4ii) pedir ficheiros electrónicos mas utilizar em suporte papel														
4hh) reciclagem com contentores a 2 km da empresa														
4mm) contratar gestor da concorrência														
4a) oposição ao sindicato/comissão de trabalhadores														
4aa) doação de computadores e material de escritório em mau estado														
4dd) receber apoios de organismos governamentais														
4v) voluntariado sem condições materiais e/ou financeiras														
4ee) postos de trabalho exclusivos para candidatos do centro emprego														
4cc) reduzir custos com inovação														
4jj) aparelhos de alto consumo energético com boa relação qualidade-preço														
Explained Variance (Cumulative and in %)														
Internal Consistency (Cronbach's α)														
KMO														

Note. The items 4y, 4nn, 4w, 4p and 4d (in Italic) scored loadings below 0.5 in every component and thus have been excluded from analysis because they weren't considered representative enough to be part of any component. From the components extracted, four were the most meaningful and they were designated as follows (highlighted with a bold Cronbach's alpha): Relations with the Exterior (component 1); Community Repercussions (2); Employees' Rights (6); Recycling (8).

Table 4.5 – Final fourteen items included in each of the indicators of ethically-dubious organizational conduct.

Factor 1 – Relations with the Exterior	Factor 2 - Community Repercussions
4n) reconhecimento indevido nos media	4x) divulgar informação sobre a empresa na comunidade
4h) prejuizo não intencional do ambiente	4u) doações a IPSS conhecidas
4m) fornecedor suspeito de concorrência desleal	4k) transferir produção para países com nível de vida mais baixo
4b) caso único de favorecimento	r) doação de dinheiro para festas
4c) iniciativas contraditórias com valores da empresa	
4o) omissão de informação aos accionistas	
Factor 3 – Employees' Rights	Factor 4 – Recycling
4e) omissão de informação s/ direitos dos colaboradores	4ii) pedir ficheiros electrónicos mas utilizar em suporte papel
4gg) menos horas de formação do que previsto no plano anual	4hh) reciclagem com contentores a 2 km da empresa

We decided to conduct only orthogonal rotations because we planned to realize afterwards linear regressions with those indicators, and thus these new variables could not be correlated with each other.

After a global analysis of the newly aggregated data, below you can find a synthesis table of its descriptive statistics.

Table 4.6 - Descriptive statistics of the main variables.

	N	Internal Consistency	Min	Max	Mean	Std. Dev.
CSR Values	116	0.92	1.00	7.00	4.18	1.48
Internal CSR	117	0.87	1.56	6.56	4.32	1.11
External CSR	117	0.83	1.50	7.00	3.94	1.3
Information CSR	117	0.67	1.00	7.00	3.55	1.27
Organizational Commitment	117	0.68	1.50	5.00	3.43	0.77
Relations with the Exterior	117	0.8	1.00	5.67	2.47	0.94
Community Repercussions	117	0.64	1.75	7.00	4.47	1.08
Employee's Rights	116	0.6	1.00	4.00	1.96	0.79
Recycling	117	0.56	1.00	7.00	5.3	1.56

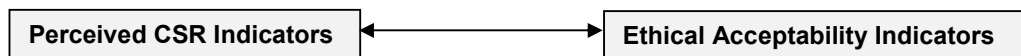
From the perceived CSR practices subscales, the closest to the respondents' organizational realities is Internal CSR (M= 4.32; SD= 1.11) and CSR-related Information policies is the least similar to their

realities ($M=3.55$; $SD= 1.27$). On average, their organizational commitment is high ($M= 3.43$; $SD= 0.77$) and from the four indicators of the ethical acceptability of the forty practices presented, the most acceptable one refers to Recycling ($M=5.30$; $SD= 1.56$) and the least acceptable, the ethically most reprehensible to our sample, is the one regarding the respondents themselves, the Employees' Rights ($M= 1.96$; $SD= 0.79$), as one might expect.

4.2. Hypothesis 1: Perceived CSR and Ethical Acceptability of Organizational Conduct

Our primary hypothesis suggests that a higher perception of CSR should be inversely associated with the acceptance of ethically questionable organizational conduct. Or, from another perspective, we will be less ethically lenient towards our organization's conduct if we recognize in our workplace socially responsible characteristics, be they values or practices (Figure 4.2).

Figure 4.2 – Representation of hypothesis one.



For the statistical testing, even if we are simply studying associations between variables and not effects, we have nominated as independent variable (IV) the perceived CSR indicators and as dependant variable (DV) the indicators pertaining to the ethically-dubious organizational conduct. Even if this does not stand true in terms of causality directions, it is required for empirical demonstration. Below you can find the results obtained through linear regressions with each of the indicators of ethical acceptability of organizational conduct, our main DV.

4.1.1. Relations with the exterior.

Supporting our negative association premise, from the four measures of perceived CSR, three are related to considering less acceptable certain dubious organizational practices towards the exterior: CSR values ($\beta= -0.29$; $p<0.005$), External CSR practices ($\beta= -0.3$; $p<0.005$) and Information CSR practices ($\beta= 0.18$; $p<0.05$). As you can see, all these associations are negative, except for the Information CSR indicator, which is composed by reversed items, so its interpretation has a similar meaning to the others. The higher the perception of CSR-related values and external and information management practices in the respondents' organizations, the less acceptable dubious organizational conduct became in regards to their external entities. Below you can find a summarized table of the correlations between the perceived CSR measures and the indicator of Relations with the Exterior.

Table 4.7 – Effects of perceived CSR indicators (as IV) on the Relations with the Exterior (as DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
CSR Values	-0.293	0.001	0.086	0.078
Internal CSR	0.092	0.327	0.008	0.000
External CSR	-0.299	0.001	0.089	0.081
Information CSR	0.184	0.047	0.034	0.026

Note: Individual linear regressions were conducted with each of the IVs separately, despite being presented altogether in this synthesis table. The same applies for the next regression tables.

4.1.2. Community repercussions.

However, and contrary to our predictions, we found a positive association between perceived Internal ($\beta = 0.36$; $p < 0.001$) and External ($\beta = 0.18$; $p < 0.05$) CSR practices and this indicator of ethical acceptability of organizational conduct, referring to the organization's repercussions on the community. This reveals that the more these two CSR practices are perceived, the more acceptable is considered dubious corporate conduct towards the community. Thus a perceived CSR context would not lead to more demanding ethical judgment on the part of respondents when it comes to their organization's doings in the community. These results, which can be seen in the following table, will be discussed later on.

Table 4.8 - Effects of perceived CSR indicators (IV) on the Community Repercussions (as DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
CSR Values	0.123	0.190	0.015	0.006
Internal CSR	0.364	0.000	0.133	0.125
External CSR	0.183	0.049	0.034	0.025
Information CSR	-0.092	0.327	0.008	0.000

4.1.3. Employees' rights and recycling.

Although marginally significant, the associations found when introducing the two remaining indicators of ethical acceptability of organizational conduct as DVs were also overall negative, as predicted. When considering a significance level of 0.1, the acceptance of corporate conduct pertaining to employees' rights was negatively associated to CSR-related External practices ($\beta = -0.17$; $p = 0.068$) and the acceptance of corporate recycling actions was positively associated to CSR-related Information management ($\beta = 0.17$; $p = 0.063$). These analyses on the whole suggest again that perceived CSR practices might be inversely related to the acceptance of dubious actions referring to the company's employees and its recycling habits.

Here below the reader has a summary of the results for each of the indicators.

Table 4.9 - Effects of perceived CSR indicators on Employees' Rights (DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
CSR Values	-0.101	0.286	0.01	0.001
Internal CSR	-0.010	0.918	0.000	-0.009
External CSR	-0.171	0.068	0.029	0.021
Information CSR	0.028	0.767	0.001	-0.008

Table 4.10 - Effects of perceived CSR indicators on Recycling (DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
CSR Values	0.006	0.953	0.000	-0.009
Internal CSR	0.077	0.410	0.006	-0.003
External CSR	-0.053	0.572	0.003	-0.006
Information CSR	0.173	0.063	0.030	0.022

4.3. Hypothesis 2: Organizational Commitment, Perceived CSR and Ethical Acceptability

As expected, results show that there is a strong correlation of organizational commitment with all the variables operationalizing perceived CSR: the CSR values ($B = 0.33$; $p < 0.001$) and the three CSR organizational practices - Internal ($B = 0.41$; $p < 0.001$), External ($B = 0.36$; $p < 0.001$) and Information ($B = -0.23$; $p < 0.05$). So the more respondents perceive CSR-like organizational values and practices, the higher their organizational commitment tends to be, or the other way around. Employees' seniority within the company is also positively associated with their commitment ($\beta = 0.19$; $p < 0.05$), which means that the longer the employees stay in an organization, the more committed they tend to become.

Table 4.11 - Effects of perceived CSR indicators and Company Seniority on Organizational Commitment (DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
CSR Values	0.327	0.000	0.107	0.099
Internal CSR	0.412	0.000	0.170	0.162
External CSR	0.364	0.000	0.133	0.125
Information CSR	-0.225	0.015	0.051	0.042
Company Seniority	0.190	0.017	0.036	0.030

However, there is no association between the commitment and the ethical acceptability indicators (see Table 4.12). All correlations are above the statistical significance of 0.05, which means an increased

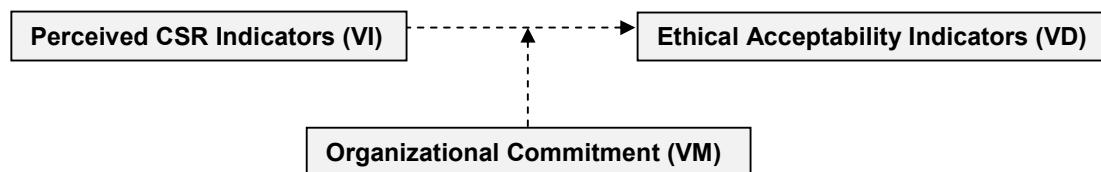
commitment does not relate to higher ethical standards when it comes to the four types of dubious corporate conduct surveyed.

Table 4.12 - Effects of Organizational Commitment on the four indicators of Ethical Acceptability of organizational conduct (DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
Relations with the Exterior	-0.066	0.477	0.004	-0.004
Community Repercussions	0.133	0.153	0.018	0.009
Employees' Rights	0.036	0.704	0.001	-0.007
Recycling	0.017	0.855	0.000	-0.008

We have also put forward a moderation hypothesis where organizational commitment would influence the strength of the inverse relation between perceived CSR and the acceptability standards of the respondents (see Figure 4.3). When the strength of the relationship between two variables is dependent on a third one, moderation is said to be occurring (Baron & Kenny, 1986).

Figure 4.3 – Representation of hypothesis two.



The third variable or moderator (i.e., commitment) is expected to interact with the formally designated IV in this study (one or more of four CSR indicators) in predicting the formal DV (one or more of the four indicators of ethical acceptability of dubious conduct). For the purposes of this analysis, we have defined a causal direction to the relationship between CSR and ethical judgment, although this is not true in terms of interpretation as our research is based on a correlational design, not an experimental one.

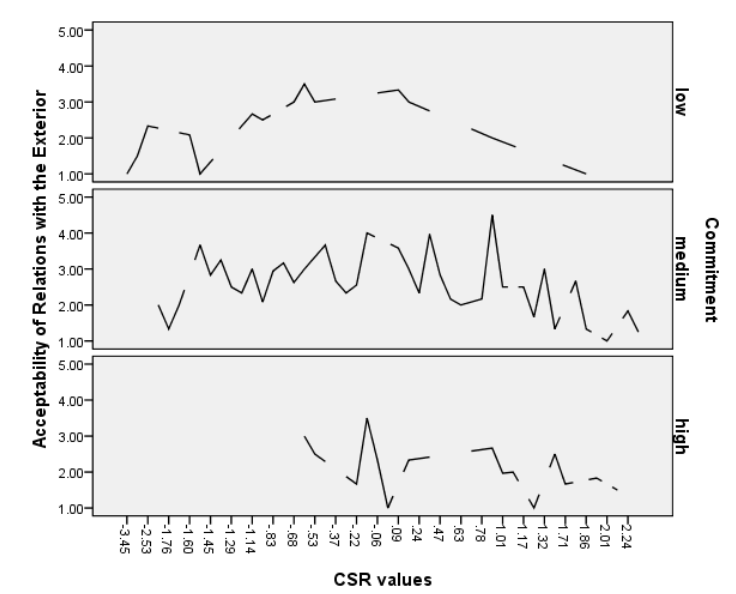
The moderation test of commitment as the moderator was conducted according to the recommendations of Baron and Kenny (1986), having all independent variables centered before. In the following tables, the reader can observe the results that suggest a partial confirmation of our moderation hypothesis. For a matter of synthesis, we only present here the statistical significant results, all extracted from multiple linear regressions, but the reader can analyze the others in Annex (Table 9).

Table 4.13 – Moderation hypothesis of organizational commitment on the relation between perceived CSR values and ethical acceptability of Relations with the Exterior.

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment CSR values	0.071	0.045 -0.307	0.64 0.002	5.369
2	Commitment CSR values X Commitment	0.117	0.007 -0.292 -0.233	0.939 0.002 0.01	6.059

Results evidence that the interaction of CSR values with commitment led to a raise of 5% in the explained variance of the ethical acceptability of corporate conduct towards the exterior ($F(1, 111)=6.876$; $p<0.05$) and this moderation effect of commitment is significant, especially when considering the size of our sample.

In order to better evidence the specific effect of commitment as a moderator in our inverse relationship, we recoded this variable into three levels: high, medium and low commitment. The Figure 4.2 shows the relationship between perceived CSR and ethical judgment on those three conditions of commitment. Although the data appears very disperse, it is noticeable that, according to our initial supposition, low and high committed employees tend to display different patterns of response: whereas the low commitment has responses on the bottom left corner, indicating until almost half of the graph a generally positive relation (contrary to our predictions), the high committed respondents center their responses on the bottom and right fields of the graph, which highlights the negative relationship. The main evidence is that high committed respondents tend to have much limited range of replies, evidencing better the inverse relationship between higher perceptions CSR values and lower acceptability of dubious Relations with the Exterior.

Figure 4.4 – Representation of the moderation effect of commitment on the relationship between perceived CSR values and ethical judgment on Relations with the Exterior.

The same happens with the negative relationship between External CSR and the ethical acceptability of the company's dubious Relations with the Exterior: the interaction of External CSR practices with commitment led to a raise of 6% in the explained variance of the ethical acceptability of corporate conduct towards the exterior ($F(1, 112) = 9.974$; $p < 0.005$), therefore this moderation effect is also significant.

Table 4.14 – Moderation hypothesis of organizational commitment on the relation between perceived External CSR practices and ethical acceptability of Relations with the exterior.

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment	0.075	0.050	0.603	5.678
	External CSR		-0.317	0.001	
2	Commitment	0.143	0.025	0.791	7.41
	External CSR		-0.252	0.009	
	External CSR		-0.279	0.002	
	X Commitment				

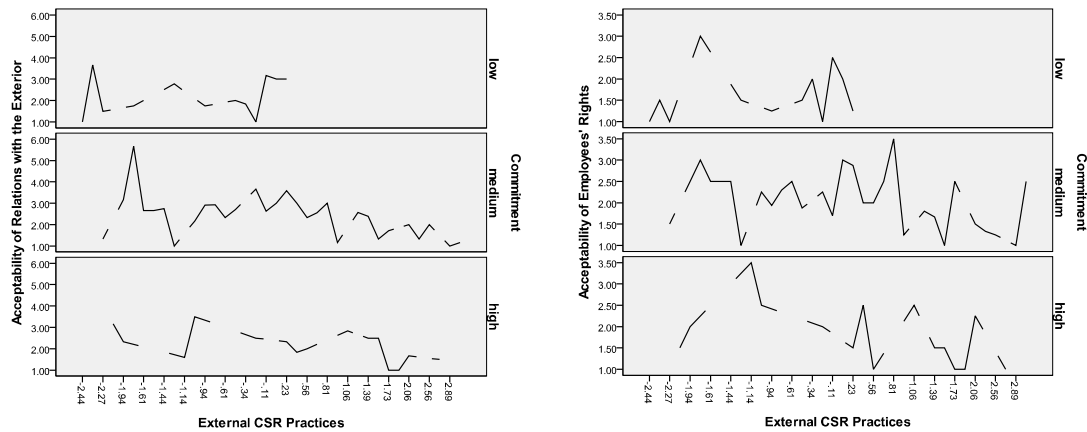
This happens again with the interaction of External CSR practices with commitment towards the acceptability of conduct pertaining to the Employees' Rights (Table 4.15), which enables a raise of 3% in the explained variance of this type of ethically dubious conduct ($F(1, 111) = 4.766$; $p < 0.05$). Overall, we have found three moderation effects of commitment in the inverse relationship between perceived CSR and ethical acceptability of dubious conduct.

Table 4.15 – Moderation hypothesis of organizational commitment on the relation between perceived External CSR practices and ethical acceptability of Employees' rights.

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment	0.027	0.132	0.188	2.585
	External CSR		-0.219	0.029	
2	Commitment	0.059	0.112	0.257	3.370
	External CSR		-0.170	0.092	
	External CSR		-0.203	0.031	
	X Commitment				

The Figure 4.5 combines the similar results of these last two moderation effects of organizational commitment. These two graphs evidence that the lowest committed respondents tend to register less negative associations between high perceptions of External CSR Practices and lower ethical acceptance standards concerning dubious Relations with the Exterior and Employees' Rights. In fact, this seems to happen because lower committed employees do not perceive as high CSR External practices in their companies as their counterparts who have medium or high levels of commitment towards their organization. This draws to the importance of the link between commitment and CSR perceptions, which is fairly strong as we have seen previously.

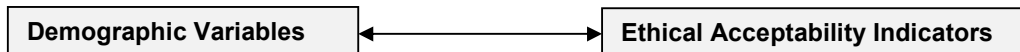
Figure 4.5 - Representation of the moderation effect of commitment on the relationship between perceived External CSR practices and ethical judgment on Relations with the Exterior (left) and Employees' Rights (right).



4.4. Hypothesis 3: Demographic Variables

Let us first remind you our main relationship at study here and which are the demographic variables relevant to this research: company seniority, role within the company, age, gender and religious beliefs and practices (Figure 4.6).

Figure 4.6 – Representation of hypothesis three.



As for the employees' seniority, it is negatively associated with the acceptability of corporate actions towards the community ($\beta = -0.29$; $p < 0.005$), as you can see in Table 4.16. This indicates that the time spent in the same organization can make employees more demanding when it comes to dubious ethical conduct.

Table 4.16 - Effects of Company Seniority on the Ethical Acceptability indicators (DV).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
Relations with the Exterior	-0.100	0.316	0.01	0.000
Community Repercussions	-0.286	0.004	0.082	0.073
Employees' Rights	-0.006	0.956	0.000	-0.01
Recycling	-0.031	0.754	0.001	-0.009

The role of respondents, however, did not relate to their ethical judgment of corporate conducts (Pillai= 0.02; $p= 0.66$). This means that both the employees in managerial roles and the ones in more technical and operational positions are not different in terms of ethical reasoning.

Regarding age, this variable has a partial effect on the ethical acceptability indicators, more evidently the significant results concerning more outward-looking organizational conduct, including the Relations with the Exterior ($\beta= -0.23$; $p<0.005$) and the Community Repercussions ($\beta= -0.29$; $p<0.001$). We have found a negative relationship, meaning that the older the employees are, the less they accept ethically dubious corporate conduct, tendency which applies even to the non-significant results.

Table 4.17 - Effects of Age on the Ethical Acceptability indicators (VD).

	<i>Std. Coefficient (β)</i>	<i>P-value</i>	<i>R²</i>	<i>Adjusted R²</i>
Relations with the Exterior	- 0.230	0.004	0.053	0.047
Community Repercussions	- 0.286	0.000	0.082	0.076
Employees' Rights	- 0.111	0.165	0.012	0.006
Recycling	- 0.071	0.378	0.005	- 0.001

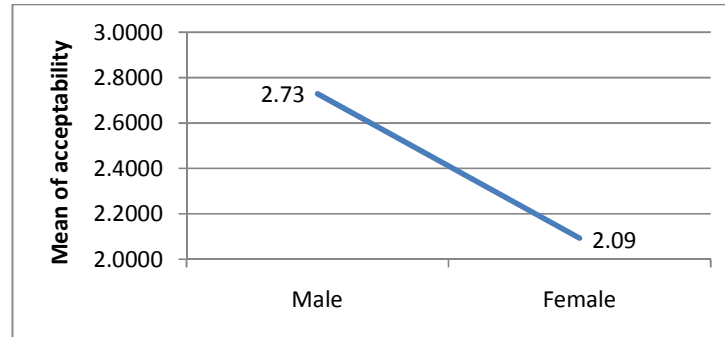
There also seems to be a gender effect in the ethical acceptability when taken the four indicators altogether. In fact, we have firstly found a multivariate effect of gender on acceptability (Pillai= 3.58; $p<0.01$) and when analyzing each indicator by itself (Table 4.18), the gender effect was also found for the Relations with the Exterior ($F= 12.93$; $p<0.001$) and the Employees' Rights (Welch and Brown-Forsythe stat= 3.97; $p=0.049$).

Table 4.18 – Specific effects of gender on ethical acceptability indicators (VD).

	<i>Gender</i>	<i>Mean</i>	<i>F</i>	<i>P-value</i>	<i>Partial Eta Squared</i>	<i>Observed Power</i>
Relations with the Exterior	M	2,73	12.930	0.000	0.109	0.946
	F	2,09				
Community Repercussions	M	4,54	0.080	0.778	0.001	0.059
	F	4,48				
Employees' Rights (a)	M	2,10	3.974	0.049	-	-
	F	1,80				
Recycling	M	5,47	0.931	0.337	0.009	0.160
	F	5,17				

(a) For the indicator Employees' Rights, given that the variances weren't regularly distributed, we calculated the statistic of Welch and Brown Forsythe instead.

Figure 4.7 - Differences in gender on the ethical acceptability of the Relations with the Exterior (similar differences were evidenced for the ethical acceptability of Employees' Rights).



Women globally tend to be less ethically tolerant than men on average, and in what concerns organizational conduct towards the exterior this difference is statistical significant (Figure 4.7).

Regarding religious beliefs and practices, they were grouped together under one single designation which will be the one used from here on: religious orientation. This has created a new variable composed of three groups: active Catholics (believers in Christianity who regularly attend religious rituals, such as masses), non-active Catholics (believers who don't attend them on a regular basis) and non-believers.

Table 4.19 – Effects of religious orientation on ethical acceptability indicators (VD).

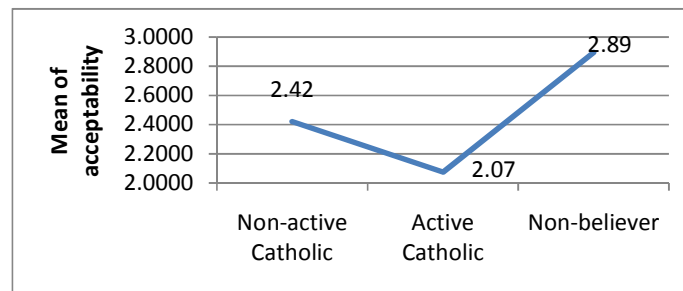
	<i>F</i>	<i>P-value</i>	<i>Partial Eta Squared</i>	<i>Observed Power</i>
Relations with the Exterior	5.428	0.006	0.113	0.834
Community Repercussions	1.613	0.205	0.037	0.332
Employees' Rights	0.134	0.875	0.003	0.070
Recycling	0.699	0.500	0.016	0.164

There is a significant difference between the average levels of acceptability of the Relations with the Exterior within these three groups ($F=5.42$; $p<0.01$ according to Tukey and Scheffe; observed power=0.834): the active Catholics ($M=2.07$) are on average less tolerant than the non-believers ($M=2.89$) towards this type of corporate conduct. The non-active believers ($M=2.42$) stand in between, statistically close to both groups, as their value is not significantly different with either of the others.

Table 4.20 – Differences among the three groups of religious orientation on the acceptability of the Relations with the Exterior ($p < 0.05$).

		N	Subsets	
			1	2
Religious Orientation	Active Catholic	22	2,07	
	Non-active Catholic	33	2,42	2,42
	Non-believer	33		2,89

Note: Tukey HSD statistics was used to confirm the division into mean groups (sig= 0.343 and 0.138). Scheffe statistics, a more conservative indicator, also confirms the same results.

Figure 4.8 - Differences in religious groups on the ethical acceptability of the Relations with the Exterior.

5. Discussion

5.1. Multidimensionality of the main constructs

One of the starting points of this work was to better understand the dimensions and various aspects linked to the Corporate Social Responsibility construct. This objective derived from the initial literature review where multiple definitions were found and a significant gap between them and the operational measures put in place to study it empirically either on a scientifically-framed research or for the purposes of a company's reporting of its activities. This made us start by collecting and dissecting CSR tools in order to identify dimensions, themes or stakeholders which would make the understanding of the construct more comprehensive. After finalizing a draft tool with all items mixed up, we did a pre-test and made a final readjustment to the tool used in this research.

The result was that we found that CSR could be composed of as much as eight different dimensions (summing up the values and the seven organizational practices that initially resulted of the two principal components analyses). And there was even a factor that was entirely composed of reversed items (Information-management CSR), which accounts for aspects previously taken for granted on the use of internal (confidential or not) information of the company and that not often are included in CSR reports but that in an information-based society tend to have more and more impact on how the company relates to its stakeholders, which is why we did not hesitate to include it. The fact that we cut down less rich factors shows that we might have lost some CSR dimensions in the process but it also streamlined our analysis. But as with any new tool, its value is only confirmed by its repeated use and adjustment.

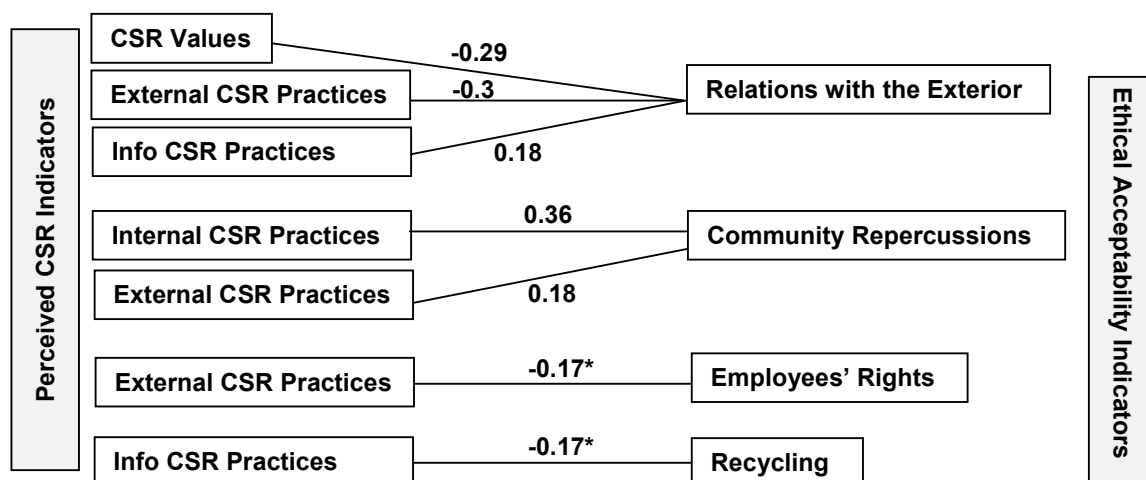
Some conclusions we derived from this part of our study is that CSR can be perceived as more than a dichotomy (internal versus external) and it is an interactive construct that will evolve along with the organizational practices in all departments of the organization and the means in which it operates, from the physical to the virtual ones.

An unexpected challenge we also faced during this research work was to group the dimensions of the ethical acceptability construct. From the initial forty items, we gathered fourteen factors and we chose to keep only four indicators to represent them all in the end. This involved doing several factor analyses, the elimination of the weakest items (i.e., not representative enough of any factor) and calculating the highest internal consistencies. This was an especially hard task since we wanted items that we couldn't find in previous research. We did not want blatant wrongdoing or unethical behavior and we did not want individual acts but organizational conduct. We wanted items expressing some level of unethical conduct, or implicit ambivalence of different degrees, so we would avoid common social desirability and test the potential effect of CSR on more neutral situations, where individual ethics might not offer a straightforward response.

This was our intricate objective for designing and choosing the ethical acceptability items but we are aware that with our further refining of the measure we lost part of its complexity. Further research and replication might be needed in order to better study the frontiers of the almost (un)ethical conduct and in complement behavioral measures should be added, being this initial work a starting point for that.

5.2. Hypothesis 1: CSR and Individual Ethics

Figure 5.9 – Representation of the results confirming our main hypothesis (all correlations with $p < 0.05$, except for the ones marked with an *, in those cases results are marginally significant).



Looking at the Figure 5.9, we can conclude by now that the main hypothesis of this research has been partially supported by the data, considering that each of the four perceived CSR measures is inversely correlated with the acceptability of ethically dubious practices when it comes to the Relations with the Exterior and the Community. In fact, the relations of the companies surveyed with their external

environment seem to be linked to the CSR values, external and information-management conduct they adopted.

This indicates that, the more the employees perceive their companies as socially responsible (values and practices taken into account), the less acceptable ethically-dubious organizational practices become. The only exception to this trend is the *positive* association found between Community Repercussions and perceived CSR internal and external practices.

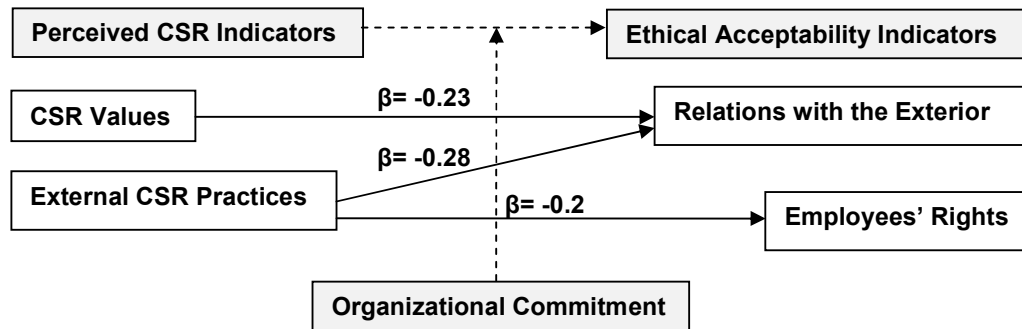
This may be interpreted by the fact that the items composing the Community Repercussions indicator (e.g., donations to famous NGOs or money to parties) were differently perceived by respondents or that they may be subject to cultural effects. Generally speaking, Portuguese might be more prone to considering donations an altruistic gesture no matter to whom or why these apply. Maybe this arena is perceived as being a discretionary responsibility, while others are ethical ones, recalling Carroll's CSR pyramid classification. A similar indicator named 'community issues' used by Bird and colleagues (2007) has also given unexpected results, as there was a conflict between this type of activities and market valuation, as respondents seemed to also perceive this type of conduct differently. All considered, this subscale of the ethical acceptability, to be reused, will benefit from revision in future studies.

Despite showing results marginally confirmatory of the same hypothesis, the two remaining subscales of ethical acceptability (Employees' Rights and Recycling) presented less strong and more specific correlations with some perceived CSR indicators. If we consider that the first two subscales (Relations with the Exterior and Community Repercussions) are more of outward manifestations and Employees' Rights and Recycling more inward ones, this may reveal that CSR is perceived in the Portuguese companies surveyed as more of an external rather than an internal corporate strategy. This can alternatively be explained by the implicit-explicit categorization by Matten & Moon (2008), based on which the Relations with the Exterior and the Community Repercussions would be more explicit manifestations of CSR and Employee's Rights and Recycling more implicit ones, because they refer to Human Resources and general maintenance processes, which are customary in a company.

5.3. Hypothesis 2: Organizational Commitment as a Moderator

Higher organizational commitment is, no doubt, related to better CSR perceptions of the company, as all perceived CSR indicators showed significant correlations with this variable. It seems that commitment in some way accentuates or gives more visibility to CSR perceptions, however it does not have an impact on how (un)ethical employees may be. In fact, there were no statistically significant relationships between commitment and any of the four indicators of the ethical acceptability of organizational conduct.

Figure 5.10 – Representation of the significant moderation effects of Organizational Commitment (data refers to the interaction variable IV and MV, $p < 0.05$).



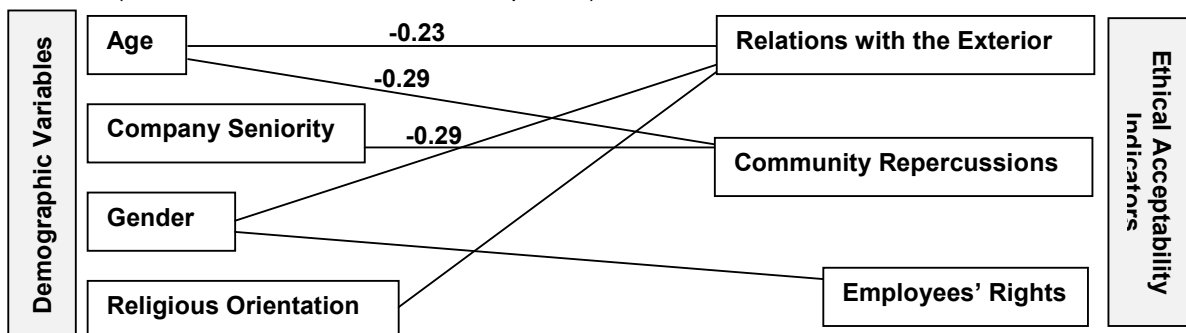
The tentative hypothesis that more or less commitment would moderate the inverse relationship between the perceptions of CSR and the ethical acceptability of organizational conduct is confirmed for some specific relationships evidenced between: 1) the perception of CSR values and the acceptability of dubious Relations with the Exterior, 2) the perception of External CSR practices and the acceptability of dubious Relations with the Exterior and 3) the perception of External CSR practices and the acceptability of dubious conduct pertaining to the Employees' Rights.

The commitment level of the employees seems to have a dual effect. On one hand, the low committed employees do not even rate their companies high on External CSR practices, leading to a more limited negative association of CSR and individual ethics for this group of participants. On the other hand, high committed employees show a clearer inverse relationship between CSR perceptions and ethics, even stronger and more consistent than employees with a medium or lower level of commitment.

This leads us to one conclusion: commitment seems to be an important variable for individual ethics even if indirectly. High commitment seems to enhance the strength of the relationship evidenced: the likelihood of perceiving and valuing CSR attributes in a company (which is confirmed by its significant positive associations with all perceived CSR indicators) is related to less acceptance of ethically-dubious corporate conduct.

5.4. Hypothesis 3: Effects of Demographic Variables

Figure 5.11 – Main effects of the demographics on the Ethical Acceptability of dubious corporate conduct (all correlations made available are $p < 0.01$).



The analyses of the last tests reinforce the idea that some demographic variables can also be considered ethical correlates within the organizational context. Although we have also included the role in the company, the demographics that had an impact on the ethical judgment of employees were: their company seniority (the longer an employee works for a company, the more ethical s/he is), age (the older, the more ethical employees are), gender (women are on average more ethical than men) and religious orientation (active Catholics are more ethical than non-believers).

Seniority seems to have a very positive effect on employees, relating both to the improvement of their commitment and to their ethical standards when it comes to community-related corporate conduct. This result is further confirmed by the significant effects of age on ethical judgment, it seems to be true after all the saying that with age comes wisdom and within the same company too, we may add. It seems that growing old and, more interestingly, growing old within the same company, have benefits in terms of how ethical employees become. Ethical judgment seems to be connected with aging overall, as though people become better organizational citizens as time goes by. However, this same ethical judgment is curiously unrelated to their commitment to the organization, as we have concluded above, which means that there must be other reasons behind it other than the strengthening of the affective link to their company.

Although this was not our major focus, we were surprised to realize that seniority is not associated to better CSR perceptions of the companies the respondents worked for, as these associations were statistically non-significant (CSR values: $F(1, 158) = 2.23$; $p = 0.14$ and CSR practices: $F(1, 156) = 0.40$; $p = 0.53$). This means that seniors do not necessarily perceive their companies as more socially responsible; nevertheless, they seem to become more conscious overtime of its ethical conduct, especially when it comes to the impact it has on the community.

Concerning the gender, women are believed to be on average less ethically tolerant than men; in other words, men tend to be more benevolent (or lenient) towards ethical subjects globally and specifically when it comes to the exterior and workers' rights, which is a global tendency already supported by the literature. This research confirms for the organizational context results observed in academic settings, where female students also have shown less ethical tolerance to dubious practices than males.

Finally, religion wise, the results seem to indicate that it is mostly the combination between the employees' religious beliefs and habits (such as regularly attending mass), and not solely their beliefs, that influences the responses of ethical judgment. So, the congruence between religious beliefs and practices is what drives stricter ethical standards.

These results have implications both on the theoretical and the practical level which will help us move forward with this area of research.

5.5. Theoretical Implications

The results, taken globally, suggest that the organizational context influences individual ethics and this can lead us to the conclusion that the ethical judgment of an individual stems from his inferences of perceived organizational practices and values. Moreover, this relationship seems to be stronger when commitment is high and for certain employees with certain socio-demographic characteristics. As a

consequence, we can link this research to a body of literature that studies people-organization fit, acknowledging that there is an effort of alignment or congruence that individuals seek between their and their organization's values (Cable & Judge, 1996; Judge & Bretz, 1992; Judge & Cable, 1997; Schneider, 1987; Scott, 2000).

Complementarily, social learning theory reminds us that values only acquire importance when they can be taught, transmitted and effectively learned, whether through a system of explicit rewards and punishments or through the example of other people (Bandura, 1991). In this sense, organizational values would be a social construction which governs the way people interact. This social determinism explanation then implies that organizations and their leaders have the responsibility to create moral circumstances and to incorporate the ethical values in which the individuals will work and develop (Gini & Sullivan, 1987).

Thus, organizational leadership should have a role to play in driving employees towards a CSR-oriented organizational culture and practices. This will happen by their efforts to implement formal and explicit control mechanisms (like the rewards and punishments system cited above, which can be derived from the code of ethics, conduct or other procedural guidelines with follow-up) or through their direct example. Two main factors in an ethically sound climate are that the organization is "doing the right thing" and that its leaders are "good role models" (Verschoor, 2000). Strong moral leadership has been suggested to have a major impact on the ethical behavior of employees and managers (Parry & Proctor-Thomson, 2002). What has been named as ethical leadership is also negatively associated with deviant behavior and positively associated with organizational citizenship (Mayer, Kuenzi, Greenbaum, Bardes, & Salvador, 2009). We would therefore suggest including an ethical leadership measure in future studies focusing on how a CSR-related context relates to individual ethics, particularly as a moderator or mediator in the association found by this study.

5.6. Practical Implications

Treviño and Brown (2004) remind us that being ethical is difficult, that the ethical decision-making process is complex and most people are the product of the context they find themselves in, more than being considered *good* or *bad apples*. The answer, they claim, is in an ethical culture, based on reaffirming standards, rewarding behavior and the reputation of leaders. A corporate social responsibility framework inside and outside the organization, that employees perceive and respect as it is aligned with the organization's goals, can implement all of these elements, from setting formal codes or rules, to distinguishing the stakeholders that contribute the most to the CSR goals (inside and outside) and being promoted from top-down, from the managerial bodies to the operational professionals.

Therefore the results of this research shed light into one effective way an organization can promote more ethical reasoning, among other previously known benefits of a CSR strategy, and it also advises on how to identify and even implement it in a more comprehensive way than it is traditionally done, so that it does not only focus on formal codes of ethics or other procedural rules but making sure it directly translates into practices, symbols, behaviors. This research enables us to recommend

companies to start promoting internally, as externally, a more ethical context by elaborating socially responsible value statements and implement initiatives and projects to the exterior, making sure that there is also a rigorous management of the company's information. Furthermore, this is especially evident among the most committed employees.

In fact, if so far CSR has been often considered an outward marketing campaign or a misaligned and inconsequential philanthropic strategy, there are many other areas which interact with this strategy on a more internal level. One of these is Human Resource Development (HRD), which encompasses corporate training, job enrichment and professional development programs (Wilcox, 2006). The role of the HR department is closely connected with the CSR's responsibility towards one very important stakeholder: company employees. This means that the recruitment and selection processes should be unbiased and democratic, that training needs should cover functional and self-development areas of an individual's career, that a compensation and benefits program can be aligned with involvement in CSR-related projects and other extra-role responsibilities. Indeed, HRD professionals can, among other things, improve inclusion and equitable access to job opportunities through affirmative programs of employment, regular assessment of training needs, progression plans and flexibility of working hours (Webster, Wickman & Collins, 2002, cit. Wilcox, 2006).

5.7. Limitations and Recommendations

While working on this research we were not oblivious to one important aspect: this is and was always intended to be a correlational study and thus asserts only the existence of a relation between perceived CSR and individual ethics. Further research on more experimental terms can help us clarify the causal directions of the relationships evidenced, in order to determine if it is the CSR-related context within companies that promotes more ethical reasoning or if employees who are more ethically-minded show more awareness of the CSR elements in their working environment. This was mostly a choice between context and detail as we would find it very difficult to replicate in the laboratory a seeming CSR corporate environment and gather a significant number of participants in such a limited timeframe. So this was a trade-off we made in order to dedicate more time to other tasks, such as the tool creation and a thorough analysis.

In fact, the questionnaire used is both an innovative and risky aspect of our research: we have opted to create entirely new measures of perceived CSR values and practices and a vast set of ethically-dubious organizational conduct indicators, all using scales of response which could be treated as continuous. The only previously validated scale we have used is the Allen & Meyer's (1990) affective commitment index. This has given us the possibility to cover better the multidimensionality of the constructs under study, for which there are much more theories than operationalizations. This was especially true for the CSR construct, which we divided into two main components: values and practices, and it went beyond the classical typology of internal and external CSR, to focus on one important part of CSR, which is related to the way the company's information is processed and managed. This questionnaire is, we believe, also a humble output of this research, one which after

psychometric adjustment and retest could be used in further studies as well as internally in companies, given that it is fairly practical and fast to fill in.

Since this research was more focused on the multidimensionality of the constructs under study and testing the relationship between CSR and ethics in the organizational context, it is very likely that a set of intermediary variables are influencing it, especially if we consider that we are studying two different levels of analysis through the eyes of the corporate employees – the perceived CSR as a macro-context where they work and the micro-level, highly individualistic domain of ethical judgment. As mentioned above, one such intermediaries may be the direct leader above the employees, as s/he can determine the eagerness of the employees to comply with CSR norms. In fact, daily interaction with superiors, namely the ones who establish communication between the top management and the rest of the employees, can have more influence than a formal code of ethics (Treviño et al., 2006). Indeed, this becomes their first source of judgment, since only when this interaction is impossible will the employees make inferences on the basis of other types of information available (Brown & Treviño, 2003), for example, external communication or projects of the company with social repercussions.

On the organizational ethics side, this leaves room for the study of the more positive side of organizations, and verifying if non-ethical and ethical behavior constitute a continuum (Treviño et al., 2006), through the study of the link between similar CSR values and practices and certain positive individual ethical behavior, such as extra-role behavior or organizational citizenship (Organ, 1988, cit. Mayer et al., 2009).

6. Conclusions

In a time of corporate corruption and deceit, we are also witnessing the rise of ethical and humanitarian preoccupations. Addressing some of these preoccupations, the construct of Corporate Social Responsibility entered the business world, although it still remains for the most difficult to define and even more challenging to measure. Nevertheless, research has identified certain CSR benefits, especially in regards to the company's reputation and public image, improving the consumers' intention of purchase of CSR-related brands or the desire of job seekers to join companies with a well-known CSR policy. In fact, the CSR construct proved to be multi-dimensional and transversal to various disciplinary fields, similarly to ethics, which initially derived even from philosophy and law and then has also started to be studied by psychology.

The link between CSR and ethics, although apparent to most nowadays, represented a topic of divergence for many authors along the years, but the most recent researchers already acknowledge their common ground and lately some empirical studies have enabled the theoretical discussion to have an experimental follow-up. One study in particular found an association between corporate codes of ethics and three dimensions of social responsibility.

Following this initial research, we have started by exploring the multidimensionality of the construct of CSR and organizational ethics, interested in prospecting the relation between CSR and ethics but on the individual level, which would be our main hypothesis, mostly confirmed: that perceived CSR is inversely associated with the acceptability of ethically dubious organizational practices. Furthermore,

we put forward a moderation hypothesis, where commitment would influence the strength of this inverse relationship and obtained some evidence to partially support it. Lastly, we aimed to understand how other demographic characteristics of the employees surveyed influenced their ethical reasoning and concluded that gender, seniority, age and religious orientation all influence the ethical standards of employees.

Globally, the main results of this study support our main hypothesis, that there is an alignment between the perceptions of CSR, may they be internal, external or information-based, and the individual ethical judgment in the organizational context. Commitment has also been shown to have a moderating effect on this inverse relationship, showing the importance of this variable to the organizational ethics literature. Moreover, women, the eldest and older professionals in the company and active Catholics are less ethically tolerant towards the questionable corporate conduct showcased.

Theories of person-organization fit can help us to understand the congruence between the values of the employee and his/her organization, from the moment of selection and introduction to the later phase of adjustment in the working context. However, more variables might be of interest to study in the future, such as the role of leaders, as role models for a context of highly ethical standards, in complement to rewarding systems which can improve ethical decision-making, all of this being implementable within a CSR strategy and sometimes executed by the HR department.

Our research is not without limitations, the most evident of which is its correlational and novelty character, for which we recommend further replication with an experimental design and the refinement of the tools created. Nonetheless, this study has enabled us to better understand CSR perceptions in the Portuguese corporate reality, enlarging the scope of potential impact of CSR within the organization, notably at the level of the ethical reasoning of corporate employees, who have rarely been the focus of previous studies. Someone once said wisely that people are the best and the worst of an organization and the most powerful resource available to date. Their ethics may well contribute to the nature of their role within their organization.

In conclusion, we hope that this work has helped demonstrate how business and ethics are more than ever interconnected and how the business world can benefit from this connection. One way for this connection to become more relevant to the business environment and more impactful to the decisions and actions of its stakeholders can be through institutionalizing business ethics, which has already been happening with Corporate Social Responsibility. All in all, this means “getting ethics formally and explicitly into daily business life. It means getting ethics into company policy formation at the board and top management levels and through a formal code, getting ethics into all daily decision making and work practices down the line, at all levels of employment. It means grafting a new branch on the corporate decision tree — a branch that reads *right/wrong*” (Purcell & Weber, 1979, p. 6).

References

- Allen, N., & Meyer, J. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of Occupational psychology*, 91, 1-18.
- Ameen, E. C., Guffey, D. M., & McMillan, J. J. (1996). Accounting students' perceptions of questionable academic practices and factors affecting their propensity to cheat, *Accounting Education*, 5 (3), 191-205.
- Argyris, C., & Schön, D. (1974). *Theory in Practice. Increasing professional effectiveness*. San Francisco: Jossey-Bass.
- Asch, S. E. (1956). Studies of independence and conformity: A minority of one against a unanimous majority, *Psychological Monographs*, 70.
- Aupperle, K., Hatfield, J. D., Carroll, A. B., (1983). Instrument development and application in corporate social responsibility, *Academy of Management Proceedings*, 369-373.
- Backhaus, K. B., Stone, B. A., & Heiner, K. (2002). Exploring the relationship between corporate social performance and employer attractiveness, *Business & Society*, 41, 292-319.
- Bandura, A. (1977). *Social learning theory*. New Jersey: Prentice-Hall.
- Bandura, A. (1991). Social cognitive theory of moral thought and action. In W. Kurtines & J. Gewirtz (Eds.), *Handbook of moral behavior and development* (Vol. 1, pp. 45-103). Hillsdale, NJ: Lawrence Erlbaum.
- Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research: conceptual, strategic, and statistical considerations, *Journal of Personality and Social Psychology*, 51, 1173-1182.
- Berens, G., Riel, C. B. M., & Rekom, J. (2007). The CSR-quality trade-off: when can corporate social responsibility and corporate ability compensate each other?, *Journal of Business Ethics*, 74, 233-252.
- Beu, D. S., Buckley, M. R., & Harvey, M. G. (2003). Ethical decision-making: a multi-dimensional construct, *Business Ethics: A European Review*, 12 (1), 88-107.
- Bird, R., Hall, A. D., Momentè, F., & Reggiani, F. (2007). What corporate social responsibility activities are valued by the market?, *Journal of Business Ethics*, 76, 189-206.
- Boatright, J. (2000). *Ethics and the Conduct of Business* (3rd Ed.) New Jersey: Prentice-Hall.
- Bowen, H. (1953). *Social responsibilities of the businessman*. New York: Harper & Row.
- Brown, M. E., & Treviño, L. (2003). The influence of leadership styles on unethical conduct in work groups, *Academy of Management Proceedings, Social Issues in Management*, B1-B6.
- Brown, T., & Dacin, P. (1997). The company and the product: corporate associations and consumer product responses, *Journal of Marketing*, 61(1), 68-84.
- Cable, D., & Judge, T. (1996). Person-organization fit, job choice decisions, and organizational entry, *Organizational Behavior and Human Decision Processes*, 67, 294-311.
- Cacioppe, R., Forster, N., & Fox, M. (2008). A survey of managers' perceptions of corporate ethics and social responsibility and actions that may affect companies' success, *Journal of Business Ethics*, 82 (3), 681-700.

- Carroll, A. (1991). The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders, *Business Horizons*, July-August, 39-48.
- Carroll, A. (1999). Corporate social responsibility: evolution of a definitional construct, *Business and Society*, 38, 268-295.
- Carroll, A. B. (1978). Linking business ethics to behaviour in organizations, *Advanced Management Journal*, 4-11.
- Cassell, C., Johnson, P., & Smith, K. (1997). Opening the black box: corporate codes of ethics in their organizational context, *Journal of Business Ethics*, 16, 1077-1093.
- Collins, J. (1994). Is business ethics an oxymoron?, *Business Horizons*, September–October, 1-8.
- Crane, A., & Matten, D. (2007). *Business ethics* (2nd. Ed.). Oxford: Oxford University Press.
- Crouch, C. (2006). Modelling the firm in its market and organizational environment: Methodologies for studying corporate social responsibility, *Organization Studies*, 27(10), 1533–1551.
- Custódio, A., & Moya, R. (Coord.) (2008). *Indicadores Ethos de responsabilidade Social empresarial 2007*. São Paulo: Instituto Ethos.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions, *Corporate Social Responsibility and Environmental Management*, 15, 1–13.
- Davis, K. (1960). Can business afford to ignore social responsibilities?, *California Management Review*, 2, 70-76.
- Deshpande, S. (1997). Managers' perception of proper ethical conduct: The effect of sex, age, and level of education, *Journal of Business Ethics*, 16, 79-85.
- Drucker, P. (1984). The new meaning of corporate social responsibility, *California Management Review*, 26, 53-63.
- Escola Superior Ciências Empresariais – Instituto Politécnico de Setúbal (ESCE-IPS) (2000). *Barómetro de Responsabilidade Social das Organizações e Qualidade*. Retrieved from: <http://www.esce.ips.pt/projectos/barometro/>.
- Fassin, Y. (2005). The reasons behind non-ethical behaviour in business and entrepreneurship. *Journal of Business Ethics*, 60, 265-279.
- Finegan, J. (1994). The impact of personal values on judgments of ethical behaviour in the workplace. *Journal of Business Ethics*, 13, 747-755.
- Fisher, J. (2004). Social responsibility and ethics: clarifying the concepts. *Journal of Business Ethics*, 52, 391-400.
- Ford, R., & Richardson, W. (1994). Ethical decision making: A review of the empirical literature, *Journal of Business Ethics*, 13, 205-221.
- Forsyth, D. R. (1980). A taxonomy of ethical ideologies, *Journal of Personality and Social Psychology*, 39 (1), 175-184.
- Freeman, E. (1984). *Strategic Management: A stakeholder approach*. Boston: Pitman.
- Friedman, M. (1970). The social responsibility of business is to increase its profits, *New York Times Magazine*, 122, 32-33.
- Friedman, M. (1970). The social responsibility of business is to increase its profits, *New York Times Magazine*, 122, 32-33.

- Garriga, E., & Melé, D. (2004), Corporate social responsibility theories: mapping the territory, *Journal of Business Ethics*, 53, 51-71.
- Gini, A., & Sullivan, T. (1987). Work: The Process and the Person. *Journal of Business Ethics*, 6(4), 649-655.
- Habisch, A., & Jonker, J. (2005). CSR: A subject with substance? In A. Habisch, J. Jonker, M. Wegner & R. Schmidpeter (Eds.), *Corporate social responsibility across Europe* (pp. 2-7). Berlin: Springer.
- Harrison, J., & Freeman, E. (1999). Stakeholders, social responsibility and performance: empirical evidence and theoretical perspectives, *Academy of Management Journal*, 42(5), 479-485.
- Hastings, P. D., Utendale, W. T., & Sullivan, C. (2007). The socialization of prosocial development. In Joan Grusec & Paul Hastings (Eds.), *Handbook of socialization* (pp. 638–664). New York: Guilford Press.
- Hegarty, W., & Sims, H. J. (1978). Some determinants of unethical decision behavior: an experiment, *Journal of Applied Psychology*, 63 (4), pp. 451-457.
- Inspecção-Geral do Trabalho (2008). *Questionario de responsabilidade social das organizações – questionario de auto-diagnostico*. Retrieved from: www.igt.gov.pt/DownLoads/content/RSO_quest_20060215.pdf.
- Jones, A. (2010). *Making Sense of Corporate Social Responsibility*. Retrieved from: http://www.iaf.gov/grants/downloads/csr_eng.pdf.pdf.
- Judge, T., & Bretz, R. (1992). Effect of work values on job choice decisions, *Journal of Applied Psychology*, 77, 261-271.
- Judge, T., & Cable, D.. (1997), Applicant personality, organizational culture, and organization attraction, *Personnel Psychology*, 50, 359-394.
- Kohlberg, L. (1981). *The Meaning and Measurement of Moral Development*. Cambridge: Oelgeschlager, Gunn and Hain.
- Ludeshier, J. C., & Mahsud,, R. (2010). Opening Pandora's Box: Corporate Social Responsibility Exposed, *The Independent Review*, 15, 123-131.
- Maignan, I. (2001). Consumers' perceptions of corporate social responsibilities: A cross-cultural comparison, *Journal of Business Ethics*, 30, 57-72.
- Maignan, I., & Ferrell, O. C. (2000). Measuring corporate citizenship in two countries: The case of the United States and France. *Journal of Business Ethics*, 23, 283-297.
- Matten, D., & Moon, J. (2008). 'Implicit' and 'Explicit' CSR: a conceptual framework for a comparative understanding of corporate social responsibility, *Academy of Management Review*, 33 (2), 404-424.
- Matten, D., Crane, A., & Chapple, W. (2003). Behind the mask: revealing the true face of corporate citizenship, *Journal of Business Ethics*, 45, 109-120.
- Mayer, D. M., Kuenzi, M., Greenbaum, R., Bardes, M., & Salvador, R. (2009). How low does ethical leadership flow? Test of a trickle-down model, *Organizational Behavior and Human Decision Processes*, 108 (1), 1-13.

- Mendes, F. R. (Março, 2005). A Revolução da Responsabilidade Social das Empresas em Portugal (interview), Dianova [online]. Retrieved from:
http://www.dianova.pt/index.php?option=com_content&task=view&id=50&Itemid=77.
- Milgram, S. (1963). Behavioral study of obedience, *Journal of Abnormal and Social Psychology*, 67 (4), 371-378.
- Montgomery, D., & Ramus, C. (2007). *Including corporate social responsibility, environmental sustainability, and ethics in calibrating MBA job preferences* (unpublished research paper no. 1981), Stanford University Graduate School of Business, CA, USA.
- Moura, Rui (coord.), Coelho, V., Moura, K., Raposo, R., Brites, R., Cardim, J., Silva, A. C. (2004). *Responsabilidade Social das Empresas: Emprego e Formação Profissional*. Lisboa: Mundiserviços, Lda.
- Odom, L., Ferguson, R., Golightly-Jenkins, C., & Alarcon, R. (Summer, 2003). Ethics training: impact on corporate liability, *Institute Leadership Review*. Retrieved from:
http://www.leadershipreview.org/2003summer/article1_summer_2003.asp.
- Odom, L. & Green, M. T. (2003). Law and the ethics of transformational leadership, *Leadership & Organization Development Journal*, 24 (2), pp.62-69.
- Orlitzky, M., Schmidt, F., & Rynes, S. (2003). Corporate social and financial performance: a meta-analysis, *Organization Studies*, 24 (3), 403-441.
- Parry, K. W., & Proctor-Thomson, S. B. (2002). Perceived integrity of transformational leaders in organisational settings, *Journal of Business Ethics*, 35 (2), 75-97.
- Pawlowski, R., & Hollwitz, J. (2000). Work values, cognitive strategies, and applicant reactions in a structured pre-employment interview for ethical integrity, *The Journal of Business Communication*, 37, 56-76.
- Pinkston, T., & Carroll, A. (1996). A retrospective examination of CSR orientations: Have they changed?, *Journal of Business Ethics*, 15, 199-206.
- Purcell, T. V., & Weber, J. (1979). *Institutionalising corporate ethics: a case history*. Special study No. 71, The presidents of American Management Association: New York.
- Rokeach, M. (1973). *The nature of human values*. New York: Free Press.
- Rupp, D., Ganapathi, J., Aguilera, R. V., & Williams, C. A. (2006). Employee reaction to corporate social responsibility: an organizational justice framework, *Journal of Organizational Behaviour*, 27, 537-543.
- Schermerhorn, J. (2002). *Management* (7th Ed.) New York: Wiley.
- Schneider, B. (1987). The people make the place, *Personnel Psychology*, 40, 437-453.
- Scott, E. (2000). Moral values fit: Do applicants really care?, *Teaching Business Ethics*, 4, 405-435.
- Silva, S. M. O. (2005). *As práticas de responsabilidade social corporativa e seus impactos no comprometimento do funcionário com a empresa: uma análise em empresas cearenses de serviços* (master thesis). Fortaleza, Brazil: Universidade Federal do Ceará.
- Somers, M. (2001). Ethical codes of conduct and organizational context: a study of the relationship between codes of conduct, employee behavior and organizational values, *Journal of Business Ethics*, 30, 185-195.

- Straughan, R. (1983). From moral judgement to moral action. In Helen Weinrich-Haste & Don Locke (Eds.), *Morality in the making: thought, action and the social context* (pp.125-140). New York: John Wiley & Sons.
- Swanson, D. L. (1999). Toward an integrative theory of business and society: a research strategy for corporate social performance. *Academy of Management Review*, 24(3), 506-521.
- Tavares, S. (2001a). *Determinantes da implicação organizacional afectiva - um estudo transcultural* (master thesis), ISCTE, Lisboa.
- Tavares, S. (2001b). Vinculação dos indivíduos às organizações. In J. M. C. Ferreira, J. Neves & A. Caetano (Eds.), *Manual de psicossociologia das organizações*. Lisboa: McGraw-Hill, 307-333.
- Tenbrunsel, A. (2003). Building houses on rocks: the role of the ethical infrastructure in organizations, *Social Justice Research*, 16(3), 285-307.
- Treviño, L. K., Butterfield, K. D., & McCabe, D. L. (1998). The ethical context in organizations: influences on employee attitudes and behaviors, *Business Ethics Quarterly*, 8 (3), 447-476.
- Treviño, L. K., Weaver, G. R., & Reynolds, S. J. (2006). Behavioral ethics in organizations: A review, *Journal of Management*, 32, 951-990.
- Treviño, L. K., & Brown, M. E. (2004). Managing to be ethical: Debunking five business ethics myths, *Academy of Management Executive*, 18 (2), 69-81.
- Tsalikis, J., & Fritzsche, D. (1989). Business ethics: A literature review with a focus on marketing ethics, *Journal of Business Ethics*, 8, 695-743.
- Valentine, S., Godkin, L., & Lucero, M. (2002). Ethical context, organizational commitment, and person-organization fit, *Journal of Business Ethics*, 41, 349-360.
- Verschoor, C. (2000). New survey shows greater concern for ethical behavior, *Strategic Finance*, 82, 22-24.
- Waddock, S., & Graves, S. (1997). The corporate social performance-financial performance link, *Strategic Management Journal*, 18 (4), 303-19.
- Wah, L. (1999). Workplace conscience needs a boost. *Management Review*, 88, 6.
- Watson, G. W., Freeman, R. E., & Parmar, B. (2007). Connected moral agency in organizational ethics, *Journal of Business Ethics*, 81, 323-341.
- Weaver, G. R., Treviño, L. K., & Cochran, P. L., (1999). Integrated and decoupled corporate social performance: management commitments, external pressures and corporate ethics practices, *Academy of Management Journal*, 42 (5), 539-552.
- Wilcox, T. (2006). Human resource development as an element of corporate social responsibility, *Asia Pacific Journal of Human Resources*, 44 (2), 184-196.

Annexes

Index of Figures and Tables

Figure 1 - The questionnaire applied in Portuguese companies that served as a basis to this study (in the original Portuguese version).

Table 1 - Structure of the Ethos CSR Indicators (Custodio & Moya, 2008).

Table 2 - Structure of the Self-Diagnosis Questionnaire “Responsabilidade Social das Organizações” from Inspeção-Geral do Trabalho (IGT, 2008).

Table 3 - CSR dimensions in the study of Moura et al. (2004).

Table 4 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Relations with the Exterior (VD).

Table 5 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Community Repercussions (VD).

Table 6 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Employees' Rights (VD).

Table 7 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Recycling (VD).

Table 8 - Association between perceived CSR indicators (IV) organizational commitment (VD).

Table 9 – Moderation hypothesis: effect of organizational commitment (moderator) in the relationship between perceived CSR and ethical acceptability.

Figure 1. The questionnaire applied in Portuguese companies that served as a basis to this study (in the original Portuguese version).



Mestrado em Psicologia das Organizações

Este estudo insere-se no âmbito de uma tese de mestrado sobre Responsabilidade Social das Empresas. A sua participação é extremamente importante pois estará a contribuir para melhorar o conhecimento científico da realidade empresarial numa área de relevância e actualidade crescentes, mas que tem sido pouco estudada.

Este questionário diz respeito às suas percepções e opiniões, pelo que é importante que responda com a maior sinceridade. A sua participação é voluntária e anónima e os seus dados permanecerão confidenciais, sendo exclusivamente utilizados para os fins desta investigação. A sua duração estimada é de **15 minutos**.

Caso tenha alguma dúvida ou sugestão referente ao estudo, poderá entrar em contacto com a investigadora responsável - Cláudia Granada - através do *email* claudia.granada@gmail.com ou do telemóvel 91 912 53 41.

Os resultados deste estudo serão divulgados na sua empresa, salvaguardando toda a informação pessoal e institucional fornecida.

Obrigado pela sua colaboração!

1. Na lista que se segue encontra alguns valores e as suas definições. Uns poderão representar bastante a realidade de algumas empresas, sendo para elas muito importantes, e outros pouco ou nada, sendo por isso menos importantes.

Considerando a realidade da sua empresa, avalie o grau de **importância que a sua empresa atribui a cada um dos seguintes valores**, indicando com um x ou um círculo um dos pontos da seguinte escala, sendo que **1** representa um valor pouco importante e **7** um valor muito importante para a sua empresa.

	Valor Pouco Importante				Valor Muito Importante		
1. Transparência: Clareza na divulgação da sua missão e conduta na comunidade.	1	2	3	4	5	6	7
2. Eficiência: Orientação para os resultados.	1	2	3	4	5	6	7
3. Sustentabilidade: Contribuição activa para a preservação do meio ambiente.	1	2	3	4	5	6	7
4. Colaboração: Manutenção de relações saudáveis e de longo-prazo com os seus parceiros.	1	2	3	4	5	6	7
5. Desenvolvimento Social: A minha empresa tem uma forte participação social na sua comunidade envolvente.	1	2	3	4	5	6	7
6. Segurança: A minha empresa investe na protecção dos seus colaboradores no trabalho.	1	2	3	4	5	6	7
7. Qualidade: A minha empresa procura garantir o melhor serviço/produto aos seus clientes.	1	2	3	4	5	6	7
8. Responsabilidade Social: A minha empresa contribui para o bem maior da sociedade em que se insere.	1	2	3	4	5	6	7
9. Credibilidade: A minha empresa tem uma imagem de integridade nos meios de comunicação.	1	2	3	4	5	6	7
10. Coerência: A minha empresa é consistente nas suas políticas e objectivos empresariais.	1	2	3	4	5	6	7
11. Inovação: A minha empresa aposta continuamente na mudança e na melhoria dos seus produtos/serviços.	1	2	3	4	5	6	7
12. Participação: A minha empresa tem em conta a opinião dos seus colaboradores, por ex., na tomada de decisões.	1	2	3	4	5	6	7
13. Solidariedade: A minha empresa apoia projectos/ associações dedicadas a causas ou minorias sociais.	1	2	3	4	5	6	7
14. Respeito: A minha empresa valoriza a sua concorrência.	1	2	3	4	5	6	7
15. Desenvolvimento Profissional: A minha empresa aposta na formação dos seus colaboradores.	1	2	3	4	5	6	7

2. De seguida, irá encontrar um conjunto de afirmações que se referem a práticas empresariais em geral. Na sua opinião, **quão próximas ou afastadas** estão estas práticas da **realidade da sua empresa**? Responda utilizando a seguinte escala, de **1** (muito diferente) a **7** (muito semelhante à sua empresa).

	Muito Diferente				Muito Semelhante		
1. Há um retorno adequado dos capitais investidos pelos accionistas ou outros detentores do capital desta empresa.	1	2	3	4	5	6	7
2. O impacto da actividade desta empresa no ambiente é reduzido (na poluição, reciclagem, etc).	1	2	3	4	5	6	7
3. Esta empresa tem a missão de melhorar a comunidade geral em que se insere através de actividades ou apoios.	1	2	3	4	5	6	7
4. As relações desta empresa com os seus fornecedores e parceiros comerciais assentam na cooperação a longo-prazo.	1	2	3	4	5	6	7
5. Esta empresa não exige que haja uma aproximação da conduta dos fornecedores aos seus valores e princípios.	1	2	3	4	5	6	7
6. Esta empresa desrespeita as regras da livre concorrência nos negócios (porque, por ex., pratica preços abaixo do mercado).	1	2	3	4	5	6	7
7. Já houve casos de concorrência desleal nesta empresa (formação de cartéis, espionagem empresarial).	1	2	3	4	5	6	7
8. Esta empresa oferece oportunidades de emprego a minorias étnicas e/ou a pessoas com deficiência física.	1	2	3	4	5	6	7
9. Esta empresa respeita a liberdade de associação e o direito de negociação colectiva dos seus colaboradores.	1	2	3	4	5	6	7
10. Esta empresa esconde da opinião pública os seus insucessos.	1	2	3	4	5	6	7
11. A informação pessoal sobre os colaboradores desta empresa não é confidencial e é disponibilizada a terceiros se necessário.	1	2	3	4	5	6	7
12. Dentro desta empresa há fugas de informação que prejudicam a sua imagem exterior.	1	2	3	4	5	6	7
13. Esta empresa estimula a coerência entre os princípios da organização e a atitude individual dos seus colaboradores.	1	2	3	4	5	6	7
14. Esta empresa desenvolve campanhas internas de redução do consumo de água e energia.	1	2	3	4	5	6	7
15. Esta empresa certifica-se que os produtos dos seus fornecedores não têm origem no trabalho infantil ou forçado.	1	2	3	4	5	6	7
16. Esta empresa investe em projectos de capital de risco.	1	2	3	4	5	6	7
17. Esta empresa procura parceiros com os mesmos valores e princípios (por ex. protecção ambiental, oportunidades iguais).	1	2	3	4	5	6	7

	Muito Diferente				Muito Semelhante		
18. Esta empresa promove campanhas de publicidade baseadas em ideias/imagens de estereótipos (sexuais, raciais, etc).	1	2	3	4	5	6	7
19. Esta empresa nem sempre disponibiliza aos clientes toda a informação sobre os seus produtos/serviços.	1	2	3	4	5	6	7
20. Esta empresa procura, em conjunto com os seus parceiros e o Estado, aperfeiçoar continuamente os seus produtos/serviços.	1	2	3	4	5	6	7
21. A formação profissional nesta empresa é sobretudo técnica e muito específica às funções dos colaboradores.	1	2	3	4	5	6	7
22. Os colaboradores desta empresa participam nas decisões que lhes dizem respeito (organização do trabalho, remunerações, formação e/ou desenvolvimento das suas carreiras).	1	2	3	4	5	6	7
23. Os consumidores/clientes são frequentemente consultados no desenvolvimento de novos produtos/serviços desta empresa.	1	2	3	4	5	6	7
24. Esta empresa desenvolve o espírito de cidadania dos seus colaboradores e/ou da comunidade envolvente.	1	2	3	4	5	6	7
25. Há um diálogo constante com todas as partes interessadas desta empresa (accionistas, colaboradores, fornecedores, etc).	1	2	3	4	5	6	7
26. Os colaboradores demonstram, no seu dia-a-dia, familiaridade com as indicações do código de ética desta empresa.	1	2	3	4	5	6	7
27. Nesta empresa existe um programa para recolha de sugestões e opiniões dos colaboradores.	1	2	3	4	5	6	
28. Por vezes, os colaboradores são confrontados com conflitos de interesses, sem saber a posição adoptada por esta empresa.	1	2	3	4	5	6	7
29. Nesta empresa fomenta-se a implementação de práticas ou tecnologias ambientalmente sustentáveis.	1	2	3	4	5	6	7

3. As frases que se seguem referem-se à sua relação com a empresa onde trabalha. Para cada uma indique o seu **grau de concordância**, de **1** (discordo totalmente) a **5** (concordo totalmente).

	Discordo Totalmente				Concordo Totalmente	
1. Tenho orgulho em trabalhar na minha empresa.	1	2	3	4	5	
2. Mesmo que me oferecessem outro emprego melhor remunerado preferia ficar na minha actual situação.	1	2	3	4	5	
3. Tenho orgulho no tipo de trabalho que faço.	1	2	3	4	5	
4. Se tivesse hipótese, mudava de tipo de trabalho.	1	2	3	4	5	

4. Na lista que se segue, encontra várias práticas que podem ocorrer na sua e noutras empresas. Indique **quão aceitável é cada uma destas práticas para si**, numa escala de **1** (totalmente inaceitável) a **7** (totalmente aceitável):

	Totalmente Inaceitável				Totalmente Aceitável			
1. Opôr-se a uma reivindicação do sindicato/comissão de trabalhadores nas negociações com a direcção da empresa.	1	2	3	4	5	6	7	
2. Admitir colaboradores sem vínculo contratual (i.e., pagamento a recibos verdes) nos meses de maior produção.	1	2	3	4	5	6	7	
3. Seleccionar excepcionalmente a candidatura de um amigo, familiar ou conhecido a um anúncio.	1	2	3	4	5	6	7	
4. Apoiar iniciativas contraditórias com a imagem e valores da empresa.	1	2	3	4	5	6	7	
5. Omitir informação relativa aos direitos dos colaboradores e às práticas de discriminação no local de trabalho.	1	2	3	4	5	6	7	
6. Cortar na despesa com formação que não é obrigatória por lei para reduzir custos.	1	2	3	4	5	6	7	
7. Propôr um sistema de recompensas (incluindo regalias de valor não-monetário) em função da antiguidade na empresa.	1	2	3	4	5	6	7	
8. Prejudicar, de forma não intencional, a qualidade do ambiente	1	2	3	4	5	6	7	
9. Não penalizar o incumprimento de medidas de higiene e segurança no trabalho (por ex.,uso de máscaras de protecção).	1	2	3	4	5	6	7	
10. Demitir alguns colaboradores para evitar a falência da empresa.	1	2	3	4	5	6	7	
11. Transferir a produção para países com nível de vida mais baixo a fim de resistir à recessão económica.	1	2	3	4	5	6	7	
12. Patrocinar um evento polémico (por ex., anti-aborto) como forma de atrair e agradar a actuais e potenciais parceiros.	1	2	3	4	5	6	7	
13. Contratar os serviços de um fornecedor com a melhor relação qualidade-preço, suspeito de actos de concorrência desleal.	1	2	3	4	5	6	7	
14. Tirar partido do reconhecimento nos <i>media</i> por práticas exemplares que não correspondem inteiramente à verdade.	1	2	3	4	5	6	7	
15. Omitir informação relevante aos accionistas da empresa (por ex. resultado desfavorável de uma auditoria à empresa).	1	2	3	4	5	6	7	
16. Ignorar o caso único de favorecimento de um cliente.	1	2	3	4	5	6	7	
17. Excluir do recrutamento uma candidata grávida de 6 meses.	1	2	3	4	5	6	7	
18. Doar dinheiro a terceiros (ex. uma associação de estudantes) para a organização de festas.	1	2	3	4	5	6	7	

	Totalmente Inaceitável				Totalmente Aceitável			
19. Definir que as tomadas de decisão são da exclusiva responsabilidade da direcção da empresa.	1	2	3	4	5	6	7	
20. Oferecer oportunidades de desenvolvimento de carreira dos colaboradores abaixo da concorrência.	1	2	3	4	5	6	7	
21. Fazer doações a instituições de solidariedade social muito conhecidas.	1	2	3	4	5	6	7	
22. Apelar ao voluntariado dos colaboradores sem garantir as condições materiais e/ou financeiras dessas iniciativas.	1	2	3	4	5	6	7	
23. Levar o colaborador a optar entre a progressão na carreira e o investimento na esfera pessoal.	1	2	3	4	5	6	7	
24. Divulgar informação sobre as actividades da empresa e os seus resultados na comunidade em que se insere.	1	2	3	4	5	6	7	
25. Adiar a parceria num projecto social por um mau <i>timing</i> (ex. semanas antes do lançamento de um novo produto).	1	2	3	4	5	6	7	
26. Optar por um novo fornecedor, em detrimento de outro com quem a empresa já trabalha há anos mas que não tem condições de propôr um contrato de igual montante.	1	2	3	4	5	6	7	
27. Fazer uma doação de computadores e material de escritório em mau estado para uma instituição que não tem ainda qualquer material informático.	1	2	3	4	5	6	7	
28. Patrocinar eventos desportivos com visibilidade mediática em vez de permitir aos colaboradores usufruir do ginásio local por uma anuidade reduzida.	1	2	3	4	5	6	7	
29. Poupar em actividades de inovação e desenvolvimento quando a empresa atravessa um mau período nos negócios, pois esta não é uma área proritária.	1	2	3	4	5	6	7	
30. Receber apoios de organismos governamentais.	1	2	3	4	5	6	7	
31. Associar uma marca a uma personalidade pública polémica.	1	2	3	4	5	6	7	
32. Promover quotas de emprego para seleccionar candidatos indicados por centros de emprego e instituições sociais.	1	2	3	4	5	6	7	
33. Exaltar-se com um colega quando se está sob pressão.	1	2	3	4	5	6	7	
34. Proporcionar menos horas de formação aos colaboradores do que o previsto no Plano de Formação elaborado anualmente.	1	2	3	4	5	6	7	
35. Promover a reciclagem de papel, tinteiros e outros materiais de escritório apesar dos contentores de depósito mais próximos se encontrarem no exterior da empresa, a 2 km de distância.	1	2	3	4	5	6	7	

	Totalmente Inaceitável					Totalmente Aceitável	
	1	2	3	4	5	6	7
36. Divulgar a utilização de documentos electrónicos apesar da maioria das chefias continuar a pedir essa documentação em suporte de papel.							
37. Investir em impressoras ou aparelhos de ar condicionado de alto consumo energético com melhor relação qualidade-preço.							
38. Vender produtos e serviços abaixo do preço de custo para vencer a concorrência.							
39. Contratar um gestor de uma empresa concorrente directa.							
40. Seleccionar candidatos a um anúncio com mais de 40 anos ou desempregados há mais de 2 anos.							

5. Para finalizar, pedimos-lhe alguma informação relativa aos seus **dados sócio-demográficos**. Recordamos-lhe que esta informação é estritamente confidencial, servindo apenas para os fins da presente investigação, o que significa que só os responsáveis por este projecto terão acesso a ela.

Empresa: _____

Antiguidade na empresa: ____ anos ____ meses

Função: ☐ Dirigente ☐ Gestor ☐ Director/ Coordenador ☐ Técnico/Operacional
☐ Administrativo ☐ Outra _____

Sexo: ☐ Masculino ☐ Feminino

Crença Religiosa: ☐ Agnóstico ☐ Católico ☐ Muçulmano ☐ Protestante
☐ Outra _____

É praticante (i.e. reza ou participa com alguma frequência em eventos religiosos)? ☐ Sim ☐ Não

6. Finalmente, gostaríamos de saber que aspectos relativos à Responsabilidade Social na sua ou noutras empresas considera não terem sido abordados ao longo deste questionário.

OBRIGADO

Table 1. Structure of the Ethos CSR Indicators (Custodio & Moya, 2008).

1. Valores, Transparência e Governança (<i>Values, Transparency and Governance</i>)
1.1. Auto-regulação da Conduta (compromissos éticos; enraizamento na cultura organizacional e governança corporativa)
1.2. Relações Transparentes com a Sociedade (relações com a concorrência; diálogo e envolvimento das partes interessadas; balanço social)
2. Público Interno (<i>Internal Public</i>)
2.1. Diálogo e Participação (relações com sindicatos; gestão participativa)
2.2. Respeito do Indivíduo (futuro das crianças; desenvolvimento infantil; valorização da diversidade; não-discriminação e promoção da equidade racial; promoção da equidade de género; relações com trabalhadores terceirizados)
2.3. Trabalho Decente (remuneração, benefícios e carreira; cuidados com saúde, segurança e condições de trabalho; desenvolvimento profissional e empregabilidade; demissões; reforma)
3. Meio Ambiente (<i>Environment</i>)
3.1. Responsabilidade com gerações futuras (melhoria da qualidade ambiental; educação e consciencialização ambiental)
3.2. Impacto ambiental (ciclo de vida dos produtos/serviços; sustentabilidade do ambiente; minimização de entradas e saídas de material)
4. Fornecedores (<i>Suppliers</i>)
4.1. Selecção e avaliação e pareceria com fornecedores (critérios de selecção e avaliação dos fornecedores; trabalho infantil ou forçado; desenvolvimento dos fornecedores)
5. Consumidores e Clientes (<i>Consumers and Clients</i>)
5.1. Dimensão Social do Consumo (política de comunicação comercial; excelência do atendimento; conhecimento e gestão de danos potenciais de produtos/serviços)
6. Comunidade (<i>Community</i>)
6.1. Relações com a Comunidade Local (impacto na comunidade envolvente; relações com organizações locais)
6.2. Acção Social (financiamento e envolvimento)
7. Governo e Sociedade (<i>Government and Society</i>)
7.1. Transparência Política (contribuição para campanhas políticas; cidadania empresarial; práticas anticorrupção)
7.2. Liderança Social (influência social, participação em projectos sociais governa mentais)

Table 2. Structure of the Self-Diagnosis Questionnaire “Responsabilidade Social das Organizações” from Inspeção-Geral do Trabalho (IGT, 2008).

1. A empresa e os seus colaboradores (<i>The company and its employees</i>)
1.1. Diálogo social
1.2. A empresa e os direitos de personalidade, maternidade e paternidade e práticas de não discriminação
1.3. Formação profissional
2. A organização do trabalho (<i>The work management</i>)
2.1. Tempo de trabalho
2.2. A empresa e os métodos retributivos, os benefícios e o desenvolvimento da carreira
2.3. Segurança, higiene e saúde no trabalho
3. A empresa e a segurança da relação laboral (<i>The company and work relations coverage</i>)
3.1. A empresa e os tipos de contratação
3.2. A empresa e as alterações na relação laboral
3.3. A empresa e a cessação do contrato

Table 3. CSR dimensions in the study of Moura et al. (2004).

1. Interna (<i>Internal</i>)
1.1. Organização e Gestão do Trabalho
a) saúde e segurança;
b) investimento no capital humano (estabilidade, gestão de carreiras, formação profissional);
c) igualdade de direitos;
d) conciliação família- trabalho;
e) política salarial e de benefícios;
f) participação dos trabalhadores (decisão, capital, lucros);
1.2. Recrutamento
g) não-discriminação;
h) luta contra a exclusão social;
1.3. Gestão da Mudança
i) transparência do processo;
j) identificação, avaliação e ponderação de riscos, de custos directos e indirectos e de estratégias e medidas alternativas;
k) evitar o desemprego;
l) responsabilidades na reinserção de trabalhadores;
m) envolvimento de participantes internos e externos;
2. Externa (<i>External</i>)
2.1. Comunidade (população, instituições, entre as quais as ONG's)
a) ética e legalidade nas relações institucionais;
b) parcerias para a educação, a formação e a integração no mercado de trabalho;
c) patrocínio de causas sociais e de eventos culturais e desportivos;
d) investimento em projectos sociais (habitação social, pequenos empreendedores, ...);
2.2. Mercado (fornecedores, consumidores, parceiros de negócio)
e) ética nos negócios;
f) estímulo e exigência de comportamento responsável da parte de fornecedores e parceiros;
g) investimento em capitais de risco;
3. Ambiental (<i>Environmental</i>)
Responsabilidade face ao ambiente de toda a cadeia de produção - da exploração e transformação de recursos naturais à gestão de emissões poluentes e resíduos.

Table 4 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Relations with the Exterior (VD).**4.1. CSR Values**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	8.660	1, 114	8.660	10.590	.001

4.2. Internal CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.869	1, 114	.869	.968	.327

4.3. External CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9.202	1, 114	9.202	11.154	.001

4.4. Information-management CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3.513	1, 114	3.513	4.015	.047

Table 5 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Community Repercussions (VD).**5.1. CSR Values**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.054	1, 113	2.054	1.735	.190

5.2. Internal CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	18.037	1, 114	18.037	17.456	.000

5.3. External CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.562	1, 114	4.562	3.962	.049

5.4. Information-management CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.144	1, 114	1.144	.969	.327

Table 6 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Employees' Rights (VD).**6.1. CSR Values**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.710	1, 112	.710	1.149	.286

6.2. Internal CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.007	1, 113	.007	.011	.918

6.3. External CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.065	1, 113	2.065	3.391	.068

6.4. Information CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.055	1, 113	.055	.089	.767

Table 7 - Association between perceived CSR indicators (IV) and the ethical acceptability's indicator Recycling (VD).**7.1. CSR Values**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.009	1, 113	.009	.004	.953

7.2. Internal CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.673	1, 114	1.673	.683	.410

7.3. External CSR Practices

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.790	1, 114	.790	.322	.572

7.4. Information CSR Practices

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.438	1, 114	8.438	3.530	.063

Table 8 - Association between perceived CSR indicators (IV) organizational commitment (VD).**8.1. CSR Values**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.220	1, 113	7.220	13.515	.000

8.2. Internal CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	11.522	1, 114	11.522	23.290	.000

8.3. External CSR Practices

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9.016	1, 114	9.016	17.449	.000

8.4. Information CSR Practices

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.441	1, 114	3.441	6.083	.015

Table 9 – Moderation hypothesis: effect of organizational commitment (moderator) in the relationship between perceived CSR and ethical acceptability.

Note: here in Annex, you have only the non-significant regressions, the others are in the results section.

9.1. Relations with the Exterior

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Internal CSR	0.004	-0.124 0.143	0.227 0.165	1.223
2	Commitment Internal CSR Internal CSR x Commitment	0.049	-0.139	0.167	2.957

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Info CSR	0.018	-0.025 0.179	0.793 0.062	2.025
2	Commitment Info CSR Info CSR x Commitment	0.025	-0.037 0.179 0.126	0.699 0.061 0.175	1.980

9.2. Community Repercussions

Model	Predictors	Adjusted R ²	β	P- value	F
1	CSR values Commitment	0.008	0.88 0.107	0.374 0.283	1.451
2	CSR values Commitment CSR values x Commitment	0.000	0.091 0.101 -0.036	0.317 0.364 0.704	1.009

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Internal CSR	0.118	-0.020 0.373	0.837 0.000	8.676
2	Commitment Internal CSR Internal CSR x Commitment	0.111	-0.018 0.375 0.028	0.853 0.000 0.749	5.772

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment External CSR	0.022	0.077 0.155	0.438 0.120	2.277
2	Commitment External CSR External CSR x Commitment	0.015	0.081 0.146 0.040	0.420 0.155 0.675	1.566

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Info CSR	0.005	0.119 -0.065	0.215 0.497	1.264
2	Commitment Info CSR Info CSR x Commitment	0.010	0.130 -0.065 -0.119	0.176 0.497 0.205	1.388

9.3. Employees' Rights

Model	Predictors	Adjusted R ²	β	P- value	F
1	CSR values Commitment	0.002	-0.135 0.104	0.178 0.3	1.118
2	CSR values Commitment CSR values x Commitment	0.003	-0.128 0.087 -0.101	0.201 0.387 0.292	1.120

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Internal CSR	-0.014	0.067 -0.037	0.522 0.719	0.212
2	Commitment Internal CSR Internal CSR x Commitment	0.025	0.051 -0.054 -0.219	0.618 0.597 0.021	1.987

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Info CSR	-0.014	0.061 0.042	0.533 0.667	0.239
2	Commitment Info CSR Info CSR x Commitment	-0.022	0.062 0.042 -0.015	0.527 0.668 0.874	0.167

9.4. Recycling

Model	Predictors	Adjusted R ²	β	P- value	F
1	CSR values Commitment	-0.017	-0.006 0.035	0.954 0.727	0.939
2	CSR values Commitment CSR values x Commitment	-0.017	0.000 0.019 -0.096	0.996 0.848 0.316	0.767

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Internal CSR	-0.012	-0.005 0.079	0.959 0.442	0.340
2	Commitment Internal CSR Internal CSR x Commitment	-0.020	-0.005 0.080 0.013	0.965 0.440 0.895	0.23

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment External CSR	-0.012	0.054 -0.073	0.594 0.472	0.303
2	Commitment External CSR External CSR x Commitment	-0.015	0.047 -0.055 -0.078	0.645 0.598 0.422	0.418

Model	Predictors	Adjusted R ²	β	P- value	F
1	Commitment Info CSR	0.018	0.70 0.189	0.463 0.049	2.030
2	Commitment Info CSR Info CSR x Commitment	0.027	0.083 0.189 -0.135	0.386 0.047 0.148	2.074