Impact of Perceived Corporate Social Responsibility on Organizational Citizenship Behavior: The Mediating Role of Organizational Trust

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Abstract. Based on the theory of social exchange, this paper explores the effect of corporate social responsibility on organizational citizenship behavior from the perspective of employee perception and studies the impact mechanism, that is, the intermediary role of organizational trust. The statistical analysis of the survey data of 230 employees shows that the internal and external corporate social responsibility perceived by employees positively affect the organizational citizenship behavior of employees. Also, the organizational trust completely mediates the impact of internal social responsibility perception on organizational citizenship behavior and partially mediates the impact of external responsibility perception on organizational citizenship behavior.

Introduction

In recent years, major social responsibility events such as “Poison capsule incident”, “E-rental incident” and “Tianjin warehouse explosion” have been exposed to the public, attracting more attention to the company's responsibility to the society. And in order to maintain long-term competitive advantage, more and more enterprises are paying attention to the implementation of corporate social responsibility (CSR). Although most enterprises' social responsibility awareness has improved, the development of CSR is still in its infancy in China at this stage.

The research on CSR has become a common concern in the academic world. After the 1990s, the research began to be combined with the “Stakeholder theory”. The scope of scholars' research has expanded from the initial impact on organizations' interests to the impact on the attitudes and behaviors of stakeholders such as governments, communities, employees and consumers.

Colquit's(2007) study directly linked employee trust to employee performance-oriented behavior and organizational performance¹. It is necessary to study how to enhance the trust of employees in the organization, so that employees can be more active in their work and take the initiative to perform organizational citizenship behavior (OCB).

From the perspective of employee perception, this study explores the impact of CSR of different dimensions on OCB through the intermediary role of organizational trust in SMEs. To a certain extent, the research has expanded the scope of research on the theory of CSR perceived by employees.

Hypotheses

From the existing research literature, there are many studies on the relationship between CSR and employee attitudes and behaviors at home and abroad. For example, the active implementation of social responsibility by enterprises will positively affect the organizational identity, job satisfaction and emotional commitment of employees (Zhang Qian et al., 2015²; Ma Chen et al., 2014³); employee-perceived CSR will significantly negatively affect employees' turnover intentions and anti-production behaviors (Li Ge et al., 2016⁴; Wang Juan et al., 2017⁵). Liu Yuan (2017) found that employee responsibility perception has a positive impact on OCB through a paired survey of employees and their direct supervisors⁶. Liu Fengjun(2017) found that moral identity plays a significant role in regulating the relationship between employee-related social responsibility and...
OCB through the investigation of service-oriented enterprises\(^7\). Liu Yun (2014) found that employees' perceptions about the spontaneous responsibility of enterprises significantly affect the behavior of employees' roles, and organizational trust plays a partial intermediary role between these two\(^8\). Yan Aimin et al. (2017) showed that employee-perceived social responsibility significantly positively affects employees’ voice behavior, and as a mediator variable, organizational trust positively affects the relationship between these two variables\(^9\).

But overall, it is still not systematic, and the conclusions are not consistent. At present, there is a lack of in-depth and systematic analysis of the intrinsic mechanism between the CSR and OCB. At the same time, in the existing literatures on CSR research, there are few studies that use organizational trust as an influencing factor. But in fact, “the more an enterprise shows responsible behaviors, the more employees will trust the enterprise”, that is, one of the most important mediator variables between employee-perceived CSR and employee attitude behavior is trust.

Based on the above content, this paper divides CSR into two dimensions: internal (responsibility to employees) and external (responsibility to consumers and the environment) responsibility, focusing on the relationship between CSR perception in different dimensions, organizational trust and OCB, exploring the mediation of organizational trust. Therefore, the hypotheses are as follows:

- **H1a**: The internal CSR perceived by employees has a positive impact on OCB;
- **H1b**: The external CSR perceived by employees has a positive impact on OCB;
- **H2a**: The internal CSR perception has a positive impact on organizational trust.
- **H2b**: The external CSR perception has a positive impact on organizational trust.
- **H3**: Organizational trust has a positive impact on OCB.
- **H4a**: Organizational trust plays an intermediary role in the internal CSR perception and OCB.
- **H4b**: Organizational trust plays an intermediary role in the external CSR perception and OCB.

**Research Design**

**Variable Measurement**

He Xianfu (2011) used the back-translation method to translate Turker's CSR scale, revised and improved it according to the actual situation of Chinese enterprises. Finally, the employee-perceived CSR scale in the Chinese situation consisting of 5 factors with a total of 20 items including employee responsibility, consumer responsibility, integrity and fairness responsibility, charity responsibility, and environmental responsibility was obtained\(^{10}\). This scale shows high reliability and validity in the test, which has been accepted by many scholars and has been cited many times in related research of CSR. Therefore, this study selected He Xianfu’s (2011) employee-perceived CSR scale (12 items in total, 6 internal and 6 external items) as a measurement tool for employees’ responsibility perception.

Robinson (1996) developed an organizational trust scale for measuring the employees’ trust in the organization. Chinese scholar Jia Liangding (2006) revised the scale in Chinese with a total of 6 items with good internal consistency. It was widely used in related research. Zhang Silong (2013) chose this scale to measure organizational trust. This study directly used Zhang Silong’s (2013) measurement scale (a total of 10 items) for investigation and research.

For the measurement of OCB, the scale developed by Lee and Allen (2002) was selected. The scale has 16 items, which are divided into two dimensions: OCB pointing to the individual and OCB pointing to the organization\(^{11}\). The scale has a higher reliability and validity. Considering the current situation of Chinese companies, this study selected 9 items for investigation and research.

For the above questionnaires, the Likert five-point scoring system is adopted. The respondents choose between 1 (completely disagree) and 5 (completely agree) according to the actual situation perceived in their work.

**Data Source and Distribution**

In order to verify the hypotheses proposed in this paper, anonymous questionnaires were conducted for employees at different levels across the country. And 230 questionnaires were
collected. Among these questionnaires, males accounted for 41% and females accounted for 59%; 76% of employees were under the age of 35, 20% were 36-45 years old; 90% of employees were with bachelor degrees or above; ordinary employees accounted for 53.9% and middle and senior managers accounted for 15.2%; 60% of employees were working in the company for less than 5 years; employees from state-owned enterprises accounted for 26.1%, private enterprises accounted for 55.2%, and foreign or joint ventures accounted for 16.5%. In terms of enterprise scale, the proportion of enterprises with less than 500 employees is about 70%, and the proportion with less than 100 is about 20%, which is in line with the research goal of SMEs in this study. In addition, the employees' enterprises are mainly distributed in eastern China, among which the employees in Beijing accounted for 38.1%, Tianjin accounted for 28.6%, Hebei accounted for 12.9%, and Guangdong accounted for 5%, both Henan and Shandong accounted for about 4.7%, Heilongjiang and Hunan accounted for 3% respectively. The sample data distribution is representative.

**Common Method Deviation Test**

This study used the Harman single factor test method for principal component analysis, incorporating all items of CSR, organizational trust, and OCB measurement scales into an exploratory factor analysis structure. The results showed that there were 9 common factors with eigenvalues greater than 1, explaining 59.384% of the total variation. And the cumulative variance interpretation rate of the first factor was 24.421%, which was within the acceptable range. It is thus believed that the data collected in this study is not affected by the common method deviation.

**Statistical Analysis**

**Reliability Analysis**

Most of the scales used in this study are based on maturity scales and have good reliability and validity. To ensure the validity of the data, the reliability and validity of the scale are tested again.

First, a reliability analysis was performed on each measurement scale. This paper used the Cronbach’s α coefficient method to measure the scales’ reliability. The α values of each variable are all greater than 0.5, indicating that the scale reliability is good. The α coefficient values of each dimension of the scales are shown in Table 1.

| Variables       | Dimensions | Items | Cronbach’s Alpha |
|-----------------|------------|-------|------------------|
| CSR             | Internal CSR | 6     | .690             |
|                 | External CSR | 6     | .561             |
| Organizational Trust | 10       |       | .827             |
| OCB             | 9          |       | .741             |

Next, a validity analysis was performed on the measurement scales. In this paper, the validity of the study variables is tested by confirmatory factor analysis. The model parameters are shown in Table 2. Among these four models, the four-factor model is composed of internal CSR perception, external CSR perception, organizational trust and OCB; the three-factor model is composed of a potential factor consisting of internal CSR perception and external CSR perception, organizational trust and OCB; the two-factor model is composed of a potential factor consisting of internal CSR perception and external CSR perception and another potential factor consisting of organizational trust and OCB; the single factor model consists of one potential factor combined by all items. The results show that the four-factor model fits well and is significantly better than other models, indicating that the scale validity is good.
Table 2. Confirmatory factor analysis results

| Variables     | \(\chi^2/df\) | RMSEA | CFI  | IFI  | NFI  | GFI  |
|---------------|---------------|-------|------|------|------|------|
| Single factor | 2.110         | 0.070 | 0.724| 0.729| 0.586| 0.785|
| Two-factor    | 2.093         | 0.069 | 0.729| 0.734| 0.590| 0.785|
| Three-factor  | 1.979         | 0.065 | 0.759| 0.763| 0.615| 0.807|
| Four-factor   | 1.863         | 0.061 | 0.788| 0.793| 0.639| 0.828|

Correlation Analysis

This study detected the correlation between variables by Pearson correlation coefficient. The results are shown in Table 3. The results show that employee-perceived internal CSR, external CSR and organizational trust (OT) and OCB. OT and OCB are significantly positively correlated.

Table 3. Correlation analysis between variables

|                | Internal CSR | External CSR | OT   | OCB  |
|----------------|--------------|--------------|------|------|
| Internal CSR   | 1            | .360**       |      |      |
| External CSR   | .360**       | 1            | .450*| .605**|
| OT             | .672**       | .450**       | 1    |      |
| OCB            | .417**       | .610**       | .605**| 1    |

Note: ** indicates significant correlation at the level of .01 (both sides)

Hypothesis Test

Regression analysis was performed on the relationship between employee-perceived internal and external CSR and OCB. The results are shown in Table 4. From the specific regression coefficients, the normalized regression coefficients of internal CSR and external CSR to OCB are 0.213 and 0.533. The probability of significance is 0 in the T-test, indicating that they all have significant significance at the significant level of 0.05. Both internal and external CSR positively affect the OCB. Hypothesis H1a and H1b are verified.

Table 4. Regression analysis of CSR perception on OCB

| Variable  | Unstandardized Coefficients | Standardized Coefficients | t    | Sig  | Collinearity |
|-----------|----------------------------|---------------------------|------|------|--------------|
|           | B                          | Std. Error                | Beta |      | VIF          |
| (constant)| 1.049                      | .236                      | 4.451| .000 |              |
| (control)|                           |                           |      |      |              |
| (IV)      | Internal CSR               | .187                      | .047 | .213***| 3.943        | .000 | 1.190 |
| External CSR | .541                    | .055                      | .533***| 9.803 | .000 | 1.207 |

R=0.677; R²=0.459; Adjusted R²=0.439; F=23.395; P=0.000

Note: **, *** indicate significant at the level of 0.05 and 0.001

Regression analysis was performed on the relationship between employee-perceived internal and external CSR and OT. The results are shown in Table 5. The probability of significance is 0 in the T-test. Both internal and external CSR positively affect the OT. Hypothesis H2a and H2b are verified.
Table 5. Regression analysis of CSR perception on OT

| Variable      | Unstandardized Coefficients | Standardized Coefficients | t     | Sig  | Collinearity |
|---------------|----------------------------|---------------------------|-------|------|--------------|
| (constant)    | .378                       | .251                      | 1.504 | .134 |              |
| (control)     |                            |                           |       |      |              |
| (IV)          |                            |                           |       |      |              |
| Internal CSR  | .574                       | .051                      | .574***| 11.331 | .000         | 1.190 |
| External CSR  | .264                       | .059                      | .228***| 4.475  | .000         | 1.207 |

R=0.723; R²=0.523; Adjusted R²=0.506; F=30.291; P=0.000

Note: **,*** indicate significant at the level of 0.05 and 0.001

Regression analysis results of OT and OCB are shown in Table 6. The probability of significance is 0 in the T-test, indicating that OT positively affects the OCB. Hypothesis H3 is verified.

Table 6. Regression analysis of OT on OCB

| Variable | Unstandardized Coefficients | Standardized Coefficients | t     | Sig  | Collinearity |
|----------|----------------------------|---------------------------|-------|------|--------------|
| (constant) | 1.802                       | .210                      | 8.585 | .000 |              |
| (control)  |                            |                           |       |      |              |
| (IV)       |                            |                           |       |      |              |
| OT         | .516                       | .048                      | .586***| 10.776 | .000        | 1.082 |

R=0.627; R²=0.393; Adjusted R²=0.374; F=20.529; P=0.000

Note: **,*** indicate significant at the level of 0.05 and 0.001

The OT’s intermediary role between the employee's internal CSR perception and OCB was verified. The results are shown in Table 7. From the specific regression coefficients, in model one, the normalized regression coefficient of internal CSR to OCB is 0.394. In model two, the coefficient of internal CSR to OT is 0.652. In model three, that is, after controlling the intermediate variable OT, the coefficient of OT to OCB is 0.572. All of them are significant. The normalized regression coefficient of internal CSR to OCB is 0.021, which is not significant, indicating that the effect of internal CSR perception on OCB is totally mediated by OT. Hypothesis H4a is verified.
Table 7. Intermediary effect test results of OT between internal CSR perception and OCB

| Variable           | OCB | OT       |
|--------------------|-----|----------|
|                    | Model 1 | Model 3 | Model 3 |
| IV                 | .394*** | .652*** | .021 |
| Mediator variable  | OT    | .572*** |
| Control variable   |       |          |
| R²                 | .223  | .480     | .393 |
| Adjusted R²        | .199  | .463     | .371 |

Note: **,*** indicate significant at the level of 0.05 and 0.001

The OT's intermediary role between the employee's external CSR perception and OCB was verified. The results are shown in Table 8. From the specific regression coefficients, in model one, the normalized regression coefficient of external CSR to OCB is 0.606. In model two, the standardized regression coefficient of external CSR to OT is 0.426. In model three, that is, after controlling the intermediate variable OT, the normalized regression coefficient of external CSR to OCB is 0.437; the standardized regression coefficient of OT to OCB is 0.397. All of them are significant at the significant level of 0.001, indicating that the effect of external CSR perception on OCB is partially mediated by OT. Hypothesis H4b is verified.

Table 8. Intermediary effect test results of OT between external CSR perception and OCB

| Variable          | OCB | OT       |
|-------------------|-----|----------|
|                    | Model 1 | Model 2 | Model 3 |
| IV                | .606*** | .426*** | .437*** |
| Mediator variable | OT    | .397*** |
| Control variable  |       |          |
| R²                | .420  | .246     | .539 |
| Adjusted R²       | .402  | .222     | .523 |

Note: **,*** indicate significant at the level of 0.05 and 0.001

Summary

This study clarified the relationship between employee-perceived CSR, organizational trust and OCB by consulting the literatures. On this basis, a series of hypotheses were proposed and a theoretical model was constructed. All the hypotheses were verified by empirical analysis and the following conclusions were drawn:

1) Employee-perceived CSR has a significant positive impact on OCB.

In the analysis of the effect of employee-perceived CSR to OCB, both hypotheses H1a and H1b were verified, that is, the employee-perceived internal CSR and external CSR can have a significant positive impact on OCB. Whether the enterprise cares about different internal and external stakeholders is one of the important bases for employees to implement altruistic behaviors. These behaviors may be manifested in helping colleagues to solve problems spontaneously, assisting
colleagues in completing their work, maintaining the company's image at all times and proposing constructive opinions for the company.

2) Employee-perceived CSR has a significant positive impact on organizational trust.

In the analysis of the effect of employee-perceived CSR to organizational trust, both hypotheses H2a and H2b were verified, that is, the employee-perceived internal CSR and external CSR can have a significant positive impact on organizational trust. Employees will enhance the trust of the company when they perceive that the company is actively fulfilling its responsibilities to internal stakeholders, especially themselves.

3) Organizational trust has a significant positive impact on OCB.

In the analysis of the effect of organizational trust to OCB, hypothesis H3 was verified, that is, the organizational trust can have a significant positive impact on OCB. Employees' increased trust in the company will increase their loyalty to the company. They will be willing to contribute their extra energy to the development of the company and make more OCB.

4) Mediating role of organizational trust.

Organizational trust plays a mediating role in the relationship between employee-perceived CSR and OCB. Organizational trust plays a full intermediary role in the internal CSR perception and OCB and a partial intermediary role in the external CSR perception and OCB.

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