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*Employee Prosociality, Corporate Social
Responsibility, and Organizational
Commitment in small
and Medium Enterprises:
Multilevel Moderated Mediation Analysis*

ABSTRACT

Successful management of employees' corporate social responsibility (CSR) perceptions requires insight into their determinants and antecedents. We integrate the previously studied determinants and antecedents of employees' CSR perceptions into a comprehensive framework. The purpose of the present study was to examine the effects of employees' prosociality, employees' awareness of CSR initiatives, and company's perceived motives on company's perceived social responsibility. We simultaneously examined how these micro-organizational reactions influence organizational commitment in our moderated mediational model at both the employee level (based on 1193 employees) and the company level (based on 133 companies). This study provides evidence that, at the employee level, prosociality, general attitude towards the social responsibility of business, and CSR initiative awareness influence affective organizational

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commitment via company's perceived social responsibility and that relationship is moderated by company's perceived motives for engaging in CSR activities. The theoretical and practical implications of the results of the study are discussed, suggesting future research directions.

KEYWORDS: corporate social responsibility; prosociality; organizational commitment; awareness of CSR initiatives; company's perceived motives; SMEs

INTRODUCTION

Corporate social responsibility (CSR) is a dynamically developing concept implemented in organizational management around the world (Jenkins, 2006). This is a very broad issue, in which different areas and levels of functioning can be distinguished. Every organization that undertakes CSR initiatives decides independently on the direction of its actions and defines the stakeholders who are the beneficiaries of the social initiatives implemented. Regardless of the stakeholders, area of operation, and the scope of CSR activities, a company's attitude towards engagement in CSR is important. The presented research is based on Jones' (1996) approach, according to which CSR truly exists in an organization only when it is voluntary and concerns such stakeholder groups as consumers, employees, suppliers, and local communities. CSR is understood as a company's obligation towards various groups in society that goes far beyond a policy determined by law or contract regulations.

CSR has been conceptualized as macro-level business practices that produce macro-level outcomes (Crifo & Forget, 2015; Orlitzky et al., 2003). Since academics started research on the subject of how CSR activities are perceived by employees in companies, CSR is no longer only a macro-level organizational issue (Weber, 2008) but also a micro-level issue (Aguinis & Glavas, 2012) that is essential in employee outcomes, such as organizational commitment (Ahsan & Khalid, 2025; George et al., 2020; Glavas & Piderit,

2009; Hernández-Arteaga et al., 2025; McCarthy et al., 2022; Peterson, 2004; Turker, 2009), job satisfaction (Ahsan & Khalid, 2025; Al Shbail et al., 2025; Valentine & Fleischman, 2008; Glavas & Kelley, 2014; Putri et al., 2025), organizational citizenship behavior (Ahmad et al., 2020; Tang et al., 2023), and job performance (Hernández-Arteaga et al., 2025). These employee reactions are also important to support an organization's socially responsible initiatives (Brammer et al., 2007). Due to the consequences of perceived CSR for organizational behavior, knowledge about the determinants of perceived CSR is also crucial (Cormier & Magnan, 1999; Reverte, 2009; Roberts, 1992). The idea of social responsibility on the organizational level is also in line with prosocial motivation on the individual level, which refers to the desire to help others (Bénabou & Tirole, 2010; Glavas et al., 2024). Research underlines that prosocial employees are valuable assets for organizations (Shao et al., 2017). Prosocial employees' attitudes have positive effects on organizational citizenship behaviors (Grant & Mayer, 2009) and job performance (Grant & Sumanth, 2009).

A complete understanding of the psychology driving CSR reactions requires that all organizational levels should be equally taken into account (Aguinis & Glavas, 2012; Gond et al., 2017; Vlachos et al., 2017). Therefore, there has been an increase in the number of studies analyzing the determinants and antecedents of perceived CSR simultaneously at various levels in order to control the variance resulting from differences between employees within companies (employee level) and between the companies employing these employees (company level) (Bauman & Skitka, 2012; Peterson, 2004), as well as exploring the influence of company-level variables at the employee level (Vlachos et al., 2017).

Recently, Szopiński et al. (2025) published a study demonstrating the impact of leaders' prosociality and attitudes toward corporate social responsibility (CSR) on organizational engagement in CSR activities from the perspective of management-level employees in Poland. In the present study, we aimed to explore

whether the general attitude towards CSR in business practice and perceived own company's social responsibility are mediators of the relationship between prosociality and organizational commitment. We also sought to establish whether this mediation is moderated by the awareness of CSR activities among employees within a company and by what they perceive to be their company's motivation for undertaking such initiatives. Proposed moderated mediation model will be tested simultaneously at the employee and company levels.

Literature review and hypotheses

Corporate social responsibility

The stakeholder approach is one of the most popular ways to conceptualize CSR. Based on the stakeholder theory, Clarkson (1995) suggests that companies mainly respond to stakeholders' needs. A stakeholder is an individual, group, or entity that an organization has to interact with to achieve its goal because they possess or control essential resources (Wherther & Chandler, 2006). Stakeholders treat the company's social responsibility as one of the indicators of its business success (Rasmus & Laguna, 2018; Ziętek-Kwaśniewska, 2024). Based on Clarkson's (1995) stakeholder perspective, D'Aprile and Mannarini (2012) proposed a multidimensional psychosocial construct incorporating the cognitive, affective, and behavioral dimensions according to stakeholders' expectations (i.e., employees, public institutions, future generations, customers, civil society, NGOs, the natural environment, local communities). They present the cognitive dimension as an organizational perspective rooted in a multi-stakeholder perspective, affective dimension as organizational involvement inducing business professionals to look after various stakeholders, and behavioral dimension as socially responsible and sustainable corporate behaviors aimed at various stakeholders.

The determinants of perceived CSR among employees can be divided into those related to the organization and those related to employees. The existing literature concerns organizational determinants more often than the predispositions, values, and social attitudes of employees in companies. The presented study was focused mainly on employee-related determinants such as prosociality as employees' trait, employees' general attitude towards CSR in business practice, and employees' awareness of CSR initiatives.

Prosociality

Scholars have been exploring the implications of prosociality in organizations for at least 30 years. Pro-social behaviour can be a protective factor against various types of negative social behaviour, such as marginalisation or alienation (Travaglini & Bocci, 2017). When looking at this issue from an employee's point of view, prosociality in organizations is an exclusive topic of scientific inquiry. The reason for this is that interrelated concepts, such as prosocial behaviors (voluntary actions undertaken to benefit others), prosocial motives (the desire to benefit others or expend effort out of concern for others), prosocial value (the degree of importance given to certain general goals, desirable end states, or ways of behaving), and prosociality in the strict psychological sense of the term (the individual's relatively stable tendency to behave prosocially) (Bolino & Grant, 2016; Caprara et al., 2010; Caprara et al., 2005; Grant & Mayer, 2009), are related to prosociality in organizations. The present research takes an individual differences' approach, according to which individual employee disposition is supportive of corporate social responsibility efforts. Prosociality is shown as stable tendency to share, empathize with, care for, and help others (Caprara et al., 2010).

It also seems likely that people who strongly believe in the prosociality of their group are convinced that the members of the

group will treat them with goodwill and kindness. This is consistent with what Sapouna (2010) termed collective effectiveness, which is strongly associated with trust (McKenzie et al., 2002). In relation to corporate social responsibility, trust also plays an important role. Trust in and towards the organization has a bearing on the perception of CSR-related alignment of employees and their attitude towards CSR activities (Alfaro-Barrantes, 2012). It can therefore be concluded that employees with higher prosociality will have more confidence in the organization and a more positive attitude towards the CSR activities implemented in it.

There is limited empirical evidence linking employees' prosociality as a trait in small and medium-sized enterprises (SMEs) to their attitudes toward socially responsible activities. However, research conducted at the leadership level has shown a positive relationship between leaders' prosociality and their general attitude toward CSR (Szopiński et al., 2025). Corporate social responsibility can be treated as a form of group prosocial activities, as its main principle is voluntary assistance to other stakeholders. Therefore, we formulated the following hypotheses:

H1: Prosociality is positively correlated with the general attitude towards CSR in business practice: the more prosocial a person's behavior is, the stronger their belief that companies ought to act in a socially responsible way.

H2: A company's perceived social responsibility depends on the prevailing attitudes toward CSR within business practice: the more positive these attitudes are, the more socially responsible a company engaged in prosocial activities is judged to be by its employees.

CSR Awareness

The problem of low awareness of CSR activities as the key factor in the development of organizational beliefs has been noticed in consumer research (e.g. Walker & Kent, 2012) as well as in studies concerning employees (Bhattacharya & Sen, 2004; Burke & Logsdon, 1996). In the case of CSR, consumers (Meijer & Schuyt, 2005) and employees (Turker, 2009) do not pay attention to the company's social behavior. In order for the organization to benefit from a potentially large spectrum of associations, it is necessary to generate an awareness of CSR (Walker et al., 2012). An organization's actual engagement in CSR activities is not accompanied by employee knowledge of the company's CSR efforts. As a result, even if a company is regarded by external stakeholders as socially responsible, this does not necessarily positively affect the company's employees (Chaudhary, 2017). Research results indicate that the awareness of CSR initiatives fosters task significance and positive work outcomes (Raub & Blunschi, 2014). CSR awareness has been reported to be significantly related to stakeholders' attitudes towards the organization (Sen et al., 2006). Therefore, in order for an employee's positive attitude towards CSR in business to be reflected in the perception of the company as socially responsible, CSR initiatives undertaken by the company must be known to employees. Hence, we hypothesized:

H3: The relationship between the general attitude towards CSR in business practice and the company's perceived social responsibility is moderated by the awareness of such initiatives in the company: the more aware employees are of such activities, the stronger this relationship.

CSR and organizational commitment

Organizational commitment is understood as the extent to which employees experience a sense of affiliation with the organization and maintain a psychological attachment to it. Allen & Meyer (1996) differentiate three dimensions of organizational commitment: affective commitment, continuance commitment, and normative commitment, which have an impact on an employee's likelihood to voluntarily leave or stay in the organization. Affective commitment is considered the most significant within the context of CSR research (Turker, 2009). Findings from numerous studies indicate that a company's perceived social responsibility is strongly associated with affective organizational commitment (Brammer et al., 2007; Collier & Esteban, 2007; Mory et al., 2016; Valentine & Fleischman, 2008). The results of the tested relationship between perceived CSR and organizational commitment indicate that a significant mediator of this relationship is employee-company identification (Farooq et al., 2014; Gupta, 2017).

According to social identity theory (Tajfel & Turner, 1985), individuals construct their sense of identity based on their membership in social groups. Affiliation with such groups, including the organization, affects an individual's self-esteem. Individuals tend to seek positive comparisons between their group and others, perceiving the achievements of their organization as personal accomplishments. Given that positive perceptions of a company's social responsibility enhance its corporate image and reputation, perceiving one's organization as socially responsible satisfies employees' need for self-enhancement and reinforces their organizational commitment (Brammer et al., 2007; Collier & Esteban, 2007; Maignan & Ferrell, 2001; Peterson, 2004). It is reasonable to expect the following:

H4: Perceptions of the company's social responsibility enhance employees' affective organizational commitment.

The current literature highlights the need for further research on the mediating role of perceived CSR in relation to organizational outcomes (Glavas & Kelley, 2014; Szopiński et al., 2025). It can be expected that individuals exhibiting higher levels of prosociality will demonstrate stronger affective organizational commitment when they perceive their organization as exemplifying a high degree of corporate social responsibility aligned with their own attitudes toward CSR in business practice. This effect may be attributed to the greater congruence between the organization's activities and the social attitudes, identity, values of employees (Ashforth & Mael, 1989; Peterson, 2004). Individuals identify with organizations that are perceived to be congruent with their beliefs or self-concept (Tajfel & Turner, 1985). Consequently, the more involved their organization becomes in CSR activities, the stronger the attachment of prosocial employees to the organization. We therefore proposed the hypothesis:

H5: The general attitude towards CSR in business practice (H5a) and perceived own company's CSR (H5b) are mediators of the relationship between employee's prosociality and his or her affective organizational commitment to a company that implements CSR practice.

Perceived motivation as a moderator of the relationship between CSR and organizational commitment

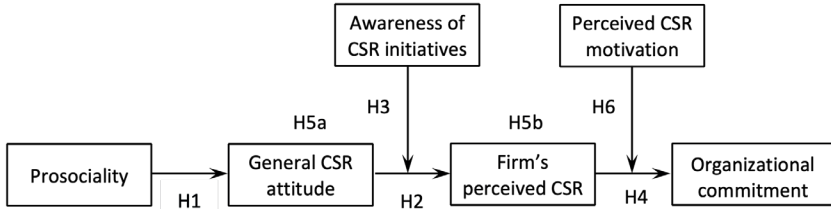
Employees' perception of CSR extends to beliefs concerning CSR driving motives. Perceived altruistic vs. instrumental motivation refers to which motives for engagement in CSR activities employees attribute to the company: enhancing the welfare of society vs. the company's own benefit. Research results indicate

that the public reacts differently depending on the company's perceived motives for engagement in CSR. Cause-related marketing studies indicate that assigning instrumental motives to companies contributes to the development of negative attitudes towards these companies (Bae & Cameron, 2006; Vlachos et al., 2009). This skepticism is well-founded, as companies frequently implement CSR activities in the aftermath of socially irresponsible actions (Ormiston & Wong, 2013). Regarding social issues, non-profit initiatives enjoy greater public trust than corporations. An organization may adopt a strategy of using the trustworthy image of a non-profit organization and its cause-supporting experience and, by doing so, enhance the public tendency to perceive these CSR initiatives as sincere and altruistic (Rim et al., 2016). Research results concerning perceived CSR indicate that external legitimacy reduces employees' perception of CSR authenticity, whereas internal legitimacy increases it (Lee & Yoon, 2018). We expect that employees' attribution of CSR motives has significant implications for organizational commitment (Martinko et al., 2011), with a potential to undermine CSR effectiveness. Thus, the sixth hypothesis was as follows:

H6: The relationship between company's perceived CSR and affective organizational commitment is moderated by the perceived motivation behind such activities: instrumental motivation weakens this relationship.

The overall moderated mediation model of the hypothesized relationship between prosociality and affective organizational commitment is presented in the Figure 1.

Figure 1. Moderated mediation model of the relationship between prosociality and affective organizational commitment.
Direct effects on DVs were also modelled



The role of micro-level CSR processes in SMEs

In small and medium-sized enterprises (SMEs), the internal perception and engagement of employees play a particularly central role due to the smaller scale and more relational structures characteristic of these organizations (Spence, 2014). Unlike large corporations, where CSR initiatives may be mediated by formal policies and specialized departments, SMEs rely heavily on micro-level processes, such as individual employee responses and everyday interactions, to translate CSR activities into tangible organizational impacts (Jenkins, 2006). The visibility and immediacy of CSR activities in SMEs enhance the influence of individual reactions, creating a feedback loop that can inform and refine ongoing initiatives (Kim & Rhee, 2011). Given the limited resources typically available in SMEs, leveraging internal engagement not only maximizes the impact of CSR efforts but also fosters a culture of shared responsibility and sustainable practice (Jenkins, 2006). In this context, it is particularly important to examine whether employees' general attitudes towards CSR in business practice and their perception of their own company's social responsibility act as mediators in the relationship between prosocial tendencies and organizational commitment in SMEs. Understanding these mediating mechanisms can shed light on how micro-level processes translate into stronger employee engagement and more effective CSR implementation.

METHOD

Sample and procedure

The study aimed to research small and medium enterprises, that is why the number of employees included from each company ranged from 8 to 10 people (the within level). We estimated the minimum required sample of companies (the between level) at 130, taking account of power $1 - \beta \geq 0.90$, error $\alpha < 0.05$, effect size $r \geq 0.15$, and interclass correlation coefficient $ICC = 0.20$. We selected only the companies that engaged in CSR initiatives based on CEOs' declarations.

The participants were 1193 employees from a sample of 133 companies located in different voivodeships throughout Poland. In every company we surveyed from 7 to 14 employees ($M = 8.9$, $SD = 1.7$). Seventy-eight companies were from the service sector and 55 were from the production sector. The response rate was over 80% due to personal contact with the companies and employees. Regarding sex, 51% of the participants were female. The participants' mean age was 35.9 years ($SD = 11.1$).

Measures

Each item, except the scale to measure of CSR initiative awareness and the prosociality, was rated on a scale from 1 (*strongly disagree*) to 5 (*strongly agree*). Internal consistency reliabilities (Cronbach's alpha) calculated on the individual level for each scale are presented in Table 1.

We used the short, five-item version of the Prosocial Behavior Scale (Caprara et al., 2005) to assess prosociality. The items captured behaviors and affective responses representing four categories of prosocial actions: helping, sharing, attending to others' needs, and empathizing with their emotions. For each prosocial behavior item, response options ranged from 1 (*never*) to 5 (*very often*). In the current study, Cronbach's alpha reliability coefficient for these prosocial behavior items was .82

Employee perception of company's CSR was measured using the Psychosocial Corporate Social Responsibility Scale developed by D'Aprile and Talò (2014), which consists of 24 items. It measures behavioral, cognitive, and affective aspects of own company's perceived social responsibility. The Cronbach's alpha reliability coefficient of the scale was .88.

In order to measure employees' general attitude towards CSR, we used a unidimensional 5-item scale by Alfaro-Barrantes (2012). The Cronbach's alpha reliability coefficient of the scale was .77.

Allen and Meyer's (1996) Organizational Commitment Scale was used to measure affective organizational commitment. In the study we used only the affective scale, measuring employees' emotional involvement in the organization and their personal bond with it. The scale consists of six items, and the Cronbach's alpha reliability coefficient was .89.

In order to measure the awareness of the corporate socially responsible activity, we developed a new scale. The scale is based on the international ISO 26000 standard concerning CSR initiatives. We selected CSR activities and divided them into 11 categories. The respondents read the introductory sentence: "As far as I know, my organization is involved in the following socially responsible activities" and marked each answer on a three-point scale (*Yes, No, I do not know*). The Cronbach's alpha reliability coefficient of the CSR Initiative Awareness Scale was .80.

The Perceived CSR Motivation Scale by Alfaro-Barrantes (2012) was used to measure the company's perceived motivation for engaging in CSR activities. The items on the scale represented two dimensions of perceived motivation behind CSR activities: altruistic motivation regarding social issues and instrumental motivation regarding the company's benefits. The Cronbach's alpha reliability coefficient was .87 for the perceived altruistic CSR motivation subscale and .70 for the perceived instrumental CSR motivation subscale.

Statistical analyses

We conceptualized the data as a two-level structure, with employee-level measures nested within companies. Because the primary goal was to analyze the data at the individual level, we computed the Intraclass Correlation Coefficients (ICCs) to assess the extent of company-level effects. ICC values ranged from .156 to .414 (see Table 2). Consequently, between 15.6% and 41.4% of the variance in the dependent variables can be accounted for by differences between companies, whereas the remaining 58.6% to 84.4% of the variance arises from differences among employees within the same companies. Company was an important variable to control in the analysis.

To test the hypotheses, first we performed path analysis using Mplus Version 7 (Muthén & Muthén, 2017). Mplus does not currently allow bootstrapping of two-level models with indirect effects, so we used MLmed computational macro for SPSS for this analysis, which simplifies the fitting of multilevel moderated mediation model (Rockwood & Hayes, 2017). Bootstrapping with 10,000 samples was used to obtain standard errors, estimates, and bias-corrected 95% confidence intervals (CI). The direct effect on the dependent variables was also modelled.

RESULTS

Means, standard deviations, reliability estimates, and intercorrelations among the variables describing variance caused by individual differences between employees inside organizations are presented in Table 1 (the within or employee level). Table 2 presents ICCs and study variable intercorrelations at the between (company) level describing variance caused by differences between companies.

Table 1. Descriptive statistics, reliability estimates, and study variable intercorrelations at the within (employee) level

Variable	M	SD	1	2	3	4	5	6
(1) Prosociality	3.99	0.73	0.82					
(2) General CSR attitude	3.58	0.69	0.30***	0.77				
(3) Firm's perceived CSR	3.45	0.70	0.32***	0.40***	0.90			
(4) Organizational commitment	3.58	0.82	0.36***	0.30***	0.50***	0.89		
(5) Awareness of CSR initiatives	3.10	2.88	0.26***	0.29***	0.54***	0.41***	0.80	
(6) Instrumental motivation	2.90	0.91	-0.07*	-0.19***	-0.23***	-0.12***	-0.18***	0.70

Note. Cronbach's alpha coefficients are shown in the diagonal. M = mean, SD = standard deviation.

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table 2. Intraclass correlation coefficients and variable intercorrelations at the between (company) level

Variable	ICC	1	2	3	4	5
(1) Prosociality	0.16	-				
(2) General CSR attitude	0.20	0.36*	-			
(3) Firm's perceived CSR	0.41	0.09	0.44***	-		
(4) Organizational commitment	0.27	0.44**	0.44***	0.67***	-	
(5) Awareness of CSR initiatives	0.41	0.30	0.58***	0.85***	0.68***	-
(6) Instrumental motivation	0.31	-0.13	0.02	0.30**	0.14	0.17

Note. ICC = Intraclass correlation coefficient.

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

The overall two-level mediation model shown in Figure 1 presents acceptable fit on both levels, taking into account the direct effect of prosociality on general CSR attitude and affective organizational commitment on the individual level as well as the direct effect of prosociality on affective organizational commitment at the company level. The root mean square error of approximation (RMSEA) was .038 ($c^2(3) = 8.068, p < .05$). The standardized root mean square residual (SRMR) for the model was .021 for the within level and .026 for the between level. The comparative fit index (CFI) for the model was .990 and the Tucker and Lewis Index (TLI) was .959. The indirect effect of prosociality \rightarrow general CSR attitude \rightarrow company's perceived CSR \rightarrow affective organizational commitment was statistically significant at the employee level ($b = 0.141, SE = 0.019, p < .001$) as well as at the company level ($b = 0.142, SE = 0.058, p < .05$), which confirms hypotheses H5a and H5b. In particular, the results of the study confirm hypothesis H1: prosociality is positively correlated with general attitude towards CSR both at the employee level ($b = 0.277, SE = 0.043, p < .001$) and at the company level ($b = 0.379, SE = 0.117, p < .001$). The more often a person behaves prosocially at the individual level, the more positive is his attitude towards CSR practices in business.

To test the two-level moderated mediation model of the relationship between general CSR attitude and affective organizational commitment, presented in Figure 1, we used MLmed computational macro. Table 3 reports direct effects with unstandardized estimates, corresponding standard errors, and corresponding bias-corrected 95% CIs for moderated mediation of general CSR effect \rightarrow perceived company's CSR \rightarrow affective organizational commitment by awareness of CSR activities and perceived instrumental motivation of CSR activities.

Table 3. Results of 2-level moderated mediation tests predicting employee affective organizational commitment: indirect effects of the general CSR attitude through firm's perceived CSR (unstandardized coefficients)

Direct, moderated and indirect effects	Estimate	SE	95% CI	
			Lower	Upper
Within				
Direct effects				
General CSR attitude → Firm's perceived CSR	0.1381***	0.0389	0.0618	0.2144
General CSR attitude → Organizational commitment	0.1606***	0.0329	0.0960	0.2251
Firm's perceived CSR → Organizational commitment	0.8689***	0.1250	0.6286	1.1093
Moderated effects				
General CSR attitude ' Awareness of CSR initiatives → Firm's perceived CSR	0.0169*	0.0078	0.0016	0.0322
Company CSR attitude ' Instrumental motivation → Organizational commitment	-0.0829*	0.0357	-0.1530	-0.0128
Indirect effects				
General CSR attitude → Firm's perceived CSR → Organizational commitment	0.1200**	0.0381	0.0515	0.2009
Between				
Direct effects				
Awareness of CSR initiatives → Firm's perceived CSR	0.0832	0.0534	-0.0216	0.1880
General CSR attitude → Firm's perceived CSR	0.1794	0.0990	-0.0153	0.3742
Instrumental motivation → Organizational commitment	0.0209	0.1527	-0.2787	0.3205
General CSR attitude → Organizational commitment	0.1659*	0.0966	-0.0251	0.3569
Firm's perceived CSR → Organizational commitment	0.5959***	0.1711	0.2599	0.9319
Moderated effects				
General CSR attitude ' Awareness of CSR initiatives → Firm's perceived CSR	0.0110	0.0149	-0.0130	0.0461
Firm's perceived CSR ' Instrumental motivation → Organizational commitment	-0.0017	0.0433	-0.0867	0.0834
Indirect effects				
General CSR attitude → Firm's perceived CSR → Organizational commitment	0.1069	0.6860	-0.0063	0.2588

Note. SE = standard error, CI = confidence interval.

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table 4. Index of 2-level moderated mediation (unstandardized coefficients)

Moderator	Estimate	95% CI	
		Lower	Upper
Within			
Awareness of CSR initiatives	0.0147	0.0013	0.0297
Instrumental motivation	-0.0114	-0.0250	-0.0015
Between			
Awareness of CSR initiatives	0.0065	-0.0110	0.0264
Instrumental motivation	-0.0003	-0.0201	0.0184

The research results presented in Table 3 indicate that the general attitude towards CSR in business correlates positively at the individual level with the company's perceived social responsibility ($b = 0.138$, $SE = 0.039$, $p < .001$), which confirms hypothesis H2. The higher the company's perceived social responsibility, the stronger the employees' affective organizational commitment both at the individual level ($b = 0.869$, $SE = 0.125$, $p < .001$) and at the company level ($b = 0.596$, $SE = 0.171$, $p < .001$), which confirms hypothesis H4.

Hypothesis H3 concerned the moderating role of CSR awareness in predicting affective organizational commitment. The results show that high awareness of CSR activities implemented by a company increases the degree to which the general CSR attitude translates into the company's perceived social responsibility ($b = 0.017$, $SE = 0.008$), $p < .05$) and also increases the power of mediation between the general attitude towards CSR in business and affective organizational commitment (see Table 4). It is worth pointing out that the analyzed moderation is statistically significant only at the employee level. This highlights the importance of an employee's subjective perception of CSR activities conducted by a company regardless of the objective state of affairs.

According to hypothesis H6, the level of company's perceived social responsibility translated into affective organizational commitment depends on the degree to which an employee perceives

CSR activities as a means of achieving higher profits ($b = -0.083$, $SE = 0.036$, $p < .05$). The more instrumental motivation is attributed to the company, the weaker the correlation between company's perceived social responsibility and affective organizational commitment, which reduces the strength of the relationship between the general attitude to CSR in business and affective organizational commitment to a given company that implements such activities (see Table 4). In this case, moderated mediation was also confirmed only at the individual level, which indicates the importance of subjective attribution of intrinsic motives for engaging in CSR activities to the company.

DISCUSSION

The purpose of the present study was to examine the effects of employees' prosociality, employees' awareness of CSR initiatives, and company's perceived motives on company's perceived social responsibility; simultaneously, we examined how these micro-organizational reactions influenced organizational commitment in our moderated mediational model at the employee and company levels. Previous studies repeatedly tested the relations between perceived CSR and organizational commitment (Ahsan & Khalid, 2025; Al Shbail et al., 2025; Brammer et al., 2007; George et al., 2020; Mory et al., 2016; Valentine & Fleischman 2008), but they did not take into account the role of employees' prosocial attitudes and the moderating influence of employees' awareness of CSR activities and company's perceived motives behind CSR activities on this relationship. In particular, the variance resulting from the differences between companies was not monitored in the majority of those studies. Previous research by Szopiński and colleagues (2025) examined the relationship between prosociality and general attitudes toward corporate social responsibility in the context of leaders. However, their study did not address employees' aware-

ness of CSR initiatives, perceived CSR motivation, or company's perceived CSR, highlighting a gap in the literature that needs to be addressed, to better understand the subject. Our study addresses this gap in the literature and provides evidence that, at the employee level, prosociality, general attitude towards social responsibility of business, and CSR initiative awareness influence affective organizational commitment via own firm's perceived CSR and that this relationship is moderated by company's perceived motives for CSR activities.

The results of the study confirm the findings of previous research that there is a close relationship between perceived CSR and affective organizational commitment (Ahsan & Khalid, 2025; Al Shbail et al., 2025; Brammer et al., 2007; Collier & Esteban, 2007; George et al., 2020; Mory et al., 2016; Valentine & Fleischman, 2008). A new element is the conclusion that attributing an instrumental motivation to a company partially weakens this relationship, which is indirectly in line with the results of the previous studies, according to which an instrumental motivation reduced employees' perception of CSR authenticity, whereas internal legitimacy increased it (Lee & Yoon, 2018; Martinko et al., 2011). It is worth emphasizing that there is a direct positive relationship between the perceived CSR of one's own company and organizational commitment, regardless of the perceived motivation behind CSR activities. The identified negative interaction effect is relatively much weaker than the direct effect.

Previous studies indicate that employees' prosocial attitudes in organizations engaging in CSR initiatives may be linked to stronger organizational attachment (Shao et al., 2017; Szopiński et al., 2025). Grounded in social identity theory (Tajfel & Turner, 1985), such prosocial tendencies are thought to emerge from the alignment between employees' altruistic behavior in personal life and their perception of the organization as socially responsible. The findings of the present study support these propositions, demonstrating that CSR mediates the relationship between employees'

prosociality and their affective organizational commitment at both micro- and macro-levels. These results show similar results as in previous studies concerning the group of leaders (Szopiński et al., 2025). The results of the present study suggest not only that more prosocial employees are more attached to their organization (variance at the employee level), but also that organizations involved in prosocial initiatives are characterized by a generally higher level of prosocial attitudes in employees and a higher level of employee attachment to the organization (effect at the company level), which actually makes prosociality the most valuable asset in such organizations (Shao et al., 2017). Simultaneously, it should be noted that employees exhibiting lower levels of prosocial behavior tend to perceive their organizations as less socially responsible, which in turn is associated with weaker organizational attachment.

Many researchers underline (Chaudhary, 2017) or prove (Raub & Blunschi, 2014) that the awareness of CSR initiatives fosters task significance and positive work outcomes. An important contribution to the current knowledge on the determinants of CSR effectiveness is providing evidence that, on the one hand, the relationship between employees' prosociality and company's perceived CSR is mediated by the belief that a participatory attitude towards the external and internal environment is the responsibility of every company on the market, and, on the other hand, that this relationship is moderated by the extent to which employees are aware of the CSR initiatives of their companies. A greater degree of awareness strengthens the impact of the general attitude towards CSR on company's employee-perceived social responsibility and, consequently, on affective organizational commitment, reducing employee turnover intentions (Hansen et al., 2011).

The primary theoretical contribution of this study lies in emphasizing the importance of micro-organizational factors and employees' subjective perceptions in examining corporate social responsibility within small and medium-sized enterprises. The

observed significant associations among employees' prosocial dispositions, general attitudes toward CSR, perceived organizational CSR, and organizational commitment at both individual and organizational levels provide support for social identity theory (Tajfel & Turner, 1985). Notably, the mediating effect of perceived CSR on the link between prosociality and organizational commitment at the organizational level may reflect the long-term impact of CSR initiatives, whereby employees' decisions to remain with the organization are influenced by the alignment between organizational values and their personal traits and social attitudes. Employees with strong prosocial tendencies are more inclined to join or remain in organizations perceived as socially responsible, whereas they are more likely to leave organizations that prioritize profit over social concerns. In addition, the higher prosociality among employees in companies perceived as more socially responsible (organizational level) provides indirect evidence supporting the theory of social learning (Bandura, 2001): in the companies where CSR activities are implemented, the prosocial attitude among employees may strengthen.

This study offers several practical implications for organizational implementation. Companies should be interested in increasing their employee-perceived corporate social responsibility, as CSR activities are related to employee recruitment (Jones et al., 2014), company's financial outcomes (Orlitzky et al., 2003), and employees' behaviors (Stancu et al., 2011; Lee et al., 2013). Employees' perceptions of their organization's socially responsible initiatives are dependent on the information they receive about their company's CSR activities, and such information is usually disseminated through internal corporate communication (Duthler & Dhanesh, 2018). We recommend the promotion of CSR initiatives implemented by companies among employees, at the same time emphasizing that the prosocial attitude is the responsibility of both individuals and business entities, which may favor the growth of prosociality among employees as well as an increase

in employee appreciation of the company's involvement in CSR activities at the individual level, and in the long-term perspective – also at the group level.

The findings indicate that effective communication of corporate social responsibility initiatives in small and medium-sized enterprises should primarily focus on the internal organizational context and on clearly linking CSR activities to everyday operational practices (Kim & Rhee, 2011). Unlike large organizations, SMEs appear to achieve greater communication effectiveness by relying on simple and informal communication channels, combined with the regular dissemination of concrete and measurable outcomes of CSR activities (cf. Jenkins, 2006; Spence, 2014). Employee engagement is further enhanced when staff are actively involved in the selection and implementation of CSR initiatives, which contributes to the perception of these actions as authentic and aligned with organizational values. From a practical perspective, these results suggest that SMEs do not need to adopt complex communication strategies; rather, they should prioritize transparency, consistency of messaging, and the demonstration of tangible impacts of CSR initiatives on both the organization and its local environment.

Limitations and future directions

The decision about which explanation of the positive relationship of prosociality with perceived CSR and affective organizational commitment at the macro level – provided by the social identity theory (Tajfel & Turner, 1985) or the social learning theory (Bandura, 2001) – will be more accurate and possible only in longitudinal studies of organizations that are just beginning to engage in CSR activities. The results of such research will make it possible to draw causal conclusions. While our analyses are consistent with a causal order in which prosociality has an effect on organizational commitment through general attitude towards

CSR and perceived CSR, causal conclusions cannot be drawn from our study.

This study focuses primarily on the desirable aspects of CSR implementation and employee performance. Therefore, future research should consider the potential risks associated with CSR implementation (Yassin & Beckmann, 2025). Despite these limitations, we believe our study provides useful findings about the relationship of employee prosociality, general attitude towards social responsibility of business, and perceived own company's social responsibility with affective organizational commitment and its moderators.

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