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Corporate Social Responsibility and Value Co-Creation:
Exploring dynamic interactions between firms and employees

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UMinho | 2019

Universidade do Minho
Escola de Economia e Gestão

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Doctoral Thesis Marketing and Strategy

Conducted under the supervision of:
Professor Cláudia Simões
Professor Minoo Farhangmehr

August 2019

DIREITOS DE AUTOR E CONDIÇÕES DE UTILIZAÇÃO DO TRABALHO POR TERCEIROS

AGRADECIMENTOS

Às minhas queridas orientadoras, Professora Minoo Farhangmehr e Professora Cláudia Simões, pelo seu compromisso com a superação e por serem uma inspiração. Pelo apoio académico e científico e amizade em igual medida. Agradeço a marca incontornável que deixam no meu percurso, a aprendizagem constante, a enorme compreensão e generosidade.

À Escola de Economia e Gestão da Universidade do Minho e aos professores do Programa Doutoral em Marketing e Estratégia das Universidades do Minho, Aveiro e Beira Interior. Em particular, ao Professor José Carlos Pinho, enquanto director do núcleo de investigação que me acolheu numa primeira fase, e à Professora Ana Maria Soares, enquanto directora do Programa Doutoral na Universidade do Minho, pelo apoio e disponibilidade. À Fundação para a Ciência e Tecnologia, que proporcionou o apoio financeiro, permitindo a realização deste trabalho através de uma bolsa individual de doutoramento.

Às empresas que disponibilizaram o seu tempo e recursos para colaborar com este estudo na fase de entrevistas, assim como a todos quantos se mostraram disponíveis para divulgar e preencher o questionário elaborado no decorrer da investigação, essenciais para este trabalho.

A todos os colegas e amigos que contribuíram para o meu crescimento pessoal e académico durante esta fase. Aprendi muito com a imensa generosidade da Liliana Alves e a determinação do Eduardo Oliveira. À Ana Sousa por ser a companheira, orientadora informal e psicóloga acidental que, pela amizade e alegria, tornou este percurso numa festa.

Aos meus pais pelo suporte familiar, pela preocupação e cuidado. À minha irmã Rita, em quem confio as minhas dúvidas existenciais e as outras.

Ao meu marido Mário, que me contagiou com a ideia do doutoramento. Por ser paciência e sacrifício. Por ser colo e casa. As minhas conquistas são sempre nossas. A maior de todas aconteceu durante este episódio bélico e chama-se Júlia.

STATEMENT OF INTEGRITY

I hereby declare having conducted this academic work with integrity. I confirm that I have not used plagiarism or any form of undue use of information or falsification of results along the process leading to its elaboration.

I further declare that I have fully acknowledged the Code of Ethical Conduct of the University of Minho.

RESPONSABILIDADE SOCIAL CORPORATIVA E CO-CRIAÇÃO DE VALOR: EXPLORANDO AS DINÂMICAS DA INTERACÇÃO ENTRE EMPRESAS E COLABORADORES

RESUMO

A relevância do estudo da Responsabilidade Social Corporativa (RSC) reflecte a necessidade de compreender o papel da empresa na sociedade contemporânea. uma vez que esta é tradicionalmente entendida e estudada como um fenómeno disseminado a partir da gestão de topo ao longo da estrutura interna da empresa, dirigindo-se aos consumidores, media, entre outros *stakeholders* externos. Considerar as interacções entre as partes interessadas no contexto da RSC é por isso fundamental para ampliar o espectro do conceito assim como a sua abrangência. Adicionalmente, a literatura sugere a necessidade de uma micro-análise do fenómeno de RSC, incluindo os colaboradores, que muitas vezes são arredados da discussão. Assim, a presente tese intersecta os conceitos de Responsabilidade Social Corporativa e Co-Criação de Valor (CCV) de forma a permitir um estudo aprofundado dos aspectos interactivos e dinâmicos da experiência de RSC entre as empresas e os seus colaboradores. O objectivo da tese é duplo. Primeiro, apresentar um entendimento aprofundado acerca do processo de co-criação de valor no enquadramento de RSC empresa-colaborador. Segundo, pretende apresentar evidências empíricas à sua dinâmica, considerando a adopção de um modelo específico de co-criação de RSC, adoptado da literatura de Serviço. Para isso, dois estudos foram desenvolvidos, dentro de uma abordagem *mixed method.* O primeiro é um estudo qualitativo, necessário para fornecer dados detalhados sobre como ocorre a co-criação de valor de RSC. O segundo é um estudo quantitativo, concebido para investigar a extensão do fenómeno e testar o modelo conceptual desenvolvido de co-criação de valor de RSC entre empresas e colaboradores. Os resultados revelam que há evidências empíricas para apoiar a ideia de RSC como uma construção co-criada, ao nível micro de análise. Existe um impacto ao nível do marketing interno sobre o qual as empresas devem agir, tendo em consideração o diálogo, o acesso e a avaliação do risco das iniciativas de RSC.

PALAVRAS-CHAVE: Co-criação de Valor, Marketing Interno, Responsabilidade Social Corporativa, Serviço.

CORPORATE SOCIAL RESPONSIBILITY AND VALUE CO-CREATION: EXPLORING DYNAMIC INTERACTIONS BETWEEN FIRMS AND EMPLOYEES

ABSTRACT

The relevance of studying Corporate Social Responsibility (CSR) reflects the need to understand the role of the firm in contemporary society. Addressing CSR as a co-created reality is a recent approach since it is traditionally seen and studied as a static phenomenon disseminated from the top management throughout the firm's internal structure, to target consumers, media, and other external stakeholders. But considering the interactions among stakeholders in the CSR context is key to broadening the concept's spectrum and increase its scope. Furthermore, the literature suggests the need for a micro-level analysis of the CSR phenomenon, implying the inclusion of employees, which are often left out of the discussion. Thus, the aim of this thesis is the intersection of CSR and Value Co-Creation (VCC) to allow an in-depth study of the interactive and dynamic aspects of the CSR experience between firms and their employees. The objective of the thesis is twofold. First, it attempts to provide a deeper understanding of the CSR co-creation of value process in a firm-employee context. Second, it intends to present empirical quantitative evidence to its dynamics considering the adoption of a specific CSR co-creation model, emerged from the Service literature. To do so, two empirical studies were developed, within a mixed-method approach. The first is a qualitative study, necessary to provide in-depth insights on how CSR value co-creation occurs. The second is a quantitative study, conceived to investigate the extent of the phenomenon and test the developed conceptual model of CSR value co-creation between firms and employees. The findings reveal that there is empirical evidence to support the idea of CSR as a co-created construction at a micro-level of analysis. There is an internal marketing impact that firms should act upon, considering dialogue, access and risk assessment regarding CSR initiatives.

KEYWORDS: Corporate Social Responsibility, Internal Marketing, Service, Value Co-Creation.

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List of Abbreviations and Acronyms

AVE - Average Variance Extracted

CFA – Confirmatory Factor Analysis

CSR – Corporate Social Responsibility

EFA – Exploratory Factor Analysis

GDL – Goods Dominant Logic

GRI - Global Reporting Initiative

MLE - Maximum Likelihood Estimation

NGO – Non-governmental organization

SDL – Services Dominant Logic

SEM – Structural Equation Modeling

WBCSD - World Business Council for Sustainable Development

VCC – Value co-creation

1. General Introduction

1.1 Introduction

This chapter provides an overall presentation of the theme under study, featuring Corporate Social Responsibility (CSR) and Value Co-Creation in a firm-employee relational context. The rational and scope for the study of CSR at the internal level are presented. The research problem emerged from the gap identified in the literature review and supported by the research background, as well as the main research questions and objectives developed, were highlighted. The expected contributions of the thesis are briefly addressed. Finally, at the end of the chapter, an overview of the global structure and organization of the thesis is provided.

1.2 Presentation of the Topic and Research Motivation

The link between firms and society has been defined by the fast and profound transformations of the contemporary world. In recent history, business ethics and responsibilities have become a major concern for society (Wang, Tong, Takeuchi, & George, 2016). There is a continuous public debate to understand the role of firms regarding social and environmental issues. Firms' behaviour is deeply scrutinized as media, consumers, employees, governments and Non-governmental organization (NGOs) are more alert than ever (Carroll & Shabana, 2010; Sabadoz, 2011). These stakeholders are seemingly willing to take part of the business activities more assertively. For that reason, along with practice (eg. Maon, Swaen, & Lindgreen, 2015), Corporate Social Responsibility (CSR) research arena has become extremely popular in the past decades. CSR naturally has become a theme of discussion in the management and marketing literature since it represents an important challenge for business nowadays (Wang et al., 2016). In this study CSR is considered from an internal perspective as a co-created reality.

The growing relevance of the study of CSR reflects the need to understand the role of the firm in the contemporary society. The idea of CSR has profoundly changed the traditional perspective of business where profit was the only and exclusive purpose to achieve (Carroll & Shabana, 2010). Indeed, the modern comprehension of private organizations typically agrees that CSR implies going beyond pure economic and financial objectives (McWilliams & Siegel, 2001). Although the topic is not new, the social role of the company is still a matter of great discussion both in theory and practice (Louche, Idowu, & Leal Filho, 2010; Salzmann, Ionescu-somers, & Steger, 2005). Faced with the fast-paced global economy world, this discussion has been amplified (Marwa, Keoy, Piew, Ling, & Hassan, 2011). For this reason, the efforts of academia to understand CSR phenomenon have been increasing over the last decades (Vaaland, Heide, & Grønhaug, 2008a).

The interest in investigating CSR goes beyond business, encompassing different academic fields. According to Sheehy (2015), CSR concerns both of economics and business researchers, but also law, exploiting the regulatory implications in CSR (Papasolomou, Kountouros, & Kitchen, 2012), political science and institutionalism (Rupp, Ganapathi, Aguilera, & Williams, 2006), and communication sciences (Zyglidopoulos, Georgiadis, Carroll, & Siegel, 2012), especially concerned with in the public sphere occupation of CSR (Pope & Wæraas, 2016). More recently other fields of knowledge present the same preoccupation, such as human resources, where CSR impact in human resources practices is a major issue of concern (Voegtlin & Greenwood, 2016). Therefore, the contributions that integrate different perspectives of CSR, provide new directions on how to approach CSR. Nonetheless, they also added noise to CSR conceptualization.

For many years, management and marketing researchers have been pursuing a consensual definition of CSR (Dahlsrud, 2008; Godfrey & Hatch, 2007). However, as CSR has become more common in academic and business narratives, more difficult it seems to establish a unique conceptualization. It has not also been possible to achieve yet a consensus on its legitimacy and importance. Moreover, business actors have added important practical contributions to CSR that increase the fertility of the field. In fact, companies are increasingly willing to integrate social and environmental concerns into the development of their business (Wang et al., 2016). This interest can be partially explained by the attention that consumers, media and society at large currently attribute to the impact businesses have in their lives (Aguilera, Rupp, Williams, & Ganapathi, 2007; Carroll & Shabana, 2010; Sabadoz, 2011). Undeniably, many firms appear to encompass stakeholders' worries in their business operations worldwide (Cai, Jo, & Pan, 2012).

Despite the popularity of CSR today, many questions arise regarding the engagement of companies in socially responsible activities. The authenticity of CSR is often questioned (Wang et al., 2016). Moreover, the importance of the context to CSR success, as well as the role of the stakeholders in responsible business, are often examined (Aguinis & Glavas, 2012). Considering these issues, it is essential to broaden the spectrum of the CSR study to a new level of understanding, with new lenses and approaches.

In this study, an interactional approach to the concept of CSR is adopted, based on the concept of Value Co-Creation (VCC). CSR is conceived as a shared phenomenon between the firm and concerned consumers, media, stockholders, employees, governance, among other stakeholders. The support for this viewpoint is in the recent progress in CSR literature that emphasizes the collaborative profile of stakeholders handling social and environmental issues with organizations (eg. Biggemann, Williams, & Kro, 2014; Korschun & Du, 2013). Thus, a static vision of CSR needs to be challenged. Nevertheless, the understanding of CSR as a shared reality is very recent (eg. Bhattacharya, Sen, & Korschun, 2011b). CSR is traditionally understood and studied as a widespread phenomenon suggested from top management to the bottom of the firm structure (eg. Maon, Lindgreen, & Swaen, 2008; Vaaland, Heide, & Grønhaug, 2008b).

The repercussions of CSR initiatives and programs are also essentially viewed outside the firm, targeting consumers, media, non-governmental organizations (NGOs) and other external stakeholders. Meta-analysis of responsible business shows that the focus is mostly on the impact of CSR in the company image and reputation on consumers (Vaaland et al., 2008a). Thus, CSR is mainly understood as a unidirectional deliberation, from firms to society, as a response to media pressure and external expectations in general. Interactions between stakeholders and firms are often left aside in the study of CSR. However, the adoption of a sharing-responsibility vision is key to broadening the concept's spectrum and, ultimately, increasing its scope. It is therefore pertinent to consider the interactions among stakeholders in this domain to perceive their suitable role in the CSR equation, and therefore, in the creation of mutual value, i.e. value co-creation.

Recent research supports the need of dialogues and interactions between firms and stakeholders as fundamental assets to value creation (Maas & Boons, 2010). Indeed, to promote the practices of value co-creation it is important to look and learn from the broad societal context in order to support the dynamic that occurs between firms and stakeholders (del Bosco, 2010). Firms need to know how to engage in this process of mutual creation of value with their stakeholders. Prahalad and Ramaswamy (2004c) advanced that one of the implications of the study of co-creation is related to re-thinking of the resource's management. Moreover, the reconceptualization of CSR as a shared phenomenon can benefit from deepen the analysis about how CSR co-creation occurs.

This notion of Value Co-Creation is a relevant topic the CSR domain. Recent research have been adopting the value co-creation concept to issues such as sustainable development (eg. Kruger, Caiado, França, & Quelhas, 2018) and CSR (eg. Aquilani, Silvestri, Ioppolo, & Ruggieri, 2018; Iglesias, Markovic, Bagherzadeh, & Singh, 2018). The concept of value co-creation is related to the understanding that value is not created exclusively by the firm but created together with the individuals inside and outside that are willing to participate in the co-creation process of products, services and experiences (Ramaswamy & Ozcan, 2018)

Hitherto, studies of CSR which have approached the idea of co-creation of value assumed that CSR is a mean to achieve co-creation of value (Camilleri, 2012; Jamali, El Dirani, & Harwood, 2015). Thus, considering the perspective of co-creation of value through responsible business, CSR is mostly seen as a management instrument. As a management instrument, the main objective of performing CSR initiatives and programs is to achieve external value creation, related to economic profit and public relations' strategic goals (Iglesias et al., 2018).

Regarding the two concepts under study, CSR and co-creation of value, the fact that so far the research has taken an external perspective approach might restrict the contribution to the field (Glavas, 2016). Nevertheless, the process of co-creation itself is almost ignored. Conversely, the proposed perspective of CSR as a co-created construction between firms and society assumes that CSR is necessarily a reality co-created between firms and its stakeholders. The responsibility does not stay exclusively on the top management firms' side. The responsibility is shared, namely with their concerned consumers, media, stockholders, employees, governance, among others. Thus, it is important to understand the process of CSR as a co-created construction. The starting point of the present research is the understanding of CSR as an active construction between firms and society.

The literature likewise suggests that the internal dimension of CSR is understudied and needs further development. There is support for CSR as an organizational process that values employees in its core (Bolton, Kim, & O'Gorman, 2011). However, so far there has been little discussion regarding the ordinary employees' role in the responsible business context (Aguinis & Glavas, 2012; Glavas, 2016). Additionally, literature in the past years is claiming that it is fundamental to understand CSR beyond its external dimensions. Indeed, the focus of the attention should be throwing light on its internal foundations (Aguinis & Glavas, 2012). When considering the internal context, most of the times, only top management is considered (eg. Basu & Palazzo, 2008). There is a research gap regarding the internal CSR dynamics and less is known about the role of employees in the responsible business.

Nevertheless, there is a recent growing body of literature that recognizes CSR practices and policies relevant to the development of firms' internal environment (eg. Glavas, 2016; Haski-Leventhal, Roza, & Meijs, 2017; Kim, Rhou, Uysal, & Kwon, 2017). Beyond management and marketing literature, also organizational behaviour theories (Bauman & Skitka, 2012; Rupp et al., 2006; Rupp, Shao, Thornton, & Skarlicki, 2013) as well as human resources field of knowledge (eg. Jamali et al., 2015) have devoted rising attention to the theme. The contributions of academia in the late years were fruitful regarding the internal dimension of CSR and its importance. Especially in order to understand CSR performance of the firm (Hansen, Dunford, Boss, Boss, & Angermeier, 2011; Kim, Lee, Lee, & Kim, 2010), and in combination with other stakeholders' perspectives (Maignan & Ferrell, 2004).

However, employees, as an internal stakeholder, are mostly strictly viewed as recipients of firms' initiatives and programmes of social and environmental responsibilities (Aguinis & Glavas, 2012). The employees have a very low active role in CSR. This affects the conceptualization of employees as active stakeholders in CSR. According to Jamali et al. (2015), the internal dynamics of the firm are indeed what truly can differentiate CSR.

The referred emergent body of literature regarding internal perspectives of CSR reflects the importance of going beyond consumers on the study of CSR. However, focusing on employees is a difficult theoretical task and a practical challenge. Although the employees constitute part of the firm and reveal a high level of interdependency, they are also separate entities and can be addressed separately, as shown by the stakeholder theory applied to CSR contexts (Clarkson, 1995). The result-oriented nature of the existing approaches, in which external outcomes of CSR are expected to enhance the organizational performance, although relevant are still narrow. Thus, literature faces many issues and challenges regarding this topic, too. To face the challenges above presented, the present study investigates CSR specifically as a co-created reality between firms and their employees.

1.3 Research Problem and Objectives

According to the research background, the lack of analysis regarding CSR dynamics and the role of the employees in the co-creation process is an important issue to overcome. In the present study it is argued that CSR can be a co-created reality between firms and their employees. Nevertheless, the effective willingness of employees to become part of the process, partially suggested by the literature (Aguinis & Glavas, 2012), is one of the fundamental aspects that this investigation wants to verify. The starting point of the present study is the following research question:

Q1: How is CSR value co-created between firms and employees?

The focus of the study encompasses the relevance of employees as co-creators of value in a CSR scenario. It aims to understand how firms and employees co-create value within the organizational context they are inserted in, regarding responsible business efforts. The importance of the context, specifically the environment and culture embedded in the organization and at the individual level, will condition the CSR value propositions of both firm and employees. The creation of mutual value only happens if direct interactions occur, which corresponds to the CSR value co-creation experience itself.

Considering the previous lines, the present study suggests that CSR value co-creation experience can be studied as an integrated construct. The proposed definition of CSR value co-creation experience is supported by Ramaswamy (2011) and Ramaswamy and Ozcan (2018) definition of value creation as well as the contributions o McColl Kennedy, Vargo, Dagger, Sweeney, and van Kasteren (2012) on customer value co-creation (VCC). Therefore, the CSR value co-creation experience can be understood as the process by which value is the result of the intersection between the firm CSR value proposition and the employee CSR value proposition, in a given platform of interaction.

The outcomes of these interactions can be the creation of:

i) internal value to the firm;

ii) internal individual value for the employee;

iii) external value to the firm; and

iv) value for the embraced cause.

Although the understanding of how the phenomenon occurs is a challenging task, it was essential to highlight the extension of CSR value co-creation experience between firms and employees. Therefore, the second research question of the study is:

Q2: To what extent is CSR value co-created between firms and employees?

Reporting to the second research question above presented, three additional questions emerged. Not only was imperative to understand the extent of the phenomenon, but also to explore the CSR value co-creation outcomes. Considering specifically the internal value creation dimension, namely the internal value to the firm and the internal individual value for the employee, two subsequent research questions emerged:

- Q2a: What is the impact of CSR value co-creation experience in internal value creation?
- Q2b: What is the impact of CSR value co-creation experience in employees' individual value creation?

Moreover, the relevance of the employees' perceptions of CSR as an antecedent of employees and firms' interactions regarding responsible business was also relevant for the study. This culminate in the following research question:

- Q2c: What are the antecedents affecting CSR value co-creation experience between firms and employees?

Given the previous research questions, the objective of the thesis is twofold. First, it attempts to provide a deeper understanding of the CSR co-creation of value process in a firm-employee context. The focus is the analysis of the CSR value co-creation experience between the firm and the employees as internal stakeholders. It also addresses the internal value which is generated at the firm and at the individual level. To achieve this objective, three specific objectives were designed. First, to explore the context of the firm regarding CSR to frame the employees' role regarding this topic. Second, to access the management perceptions regarding the existent dynamics between firms and stakeholders – specifically employees – regarding CSR efforts. Third, to examine how the interactions between firms and employees occur, analysing how value propositions are presented and what platforms of interaction are involved.

Second, it intends to identify the process of CSR co-creation between firms and employees providing empirical quantitative evidence to its dynamics taking into consideration the adoption of a specific CSR co-creation model. This second main objective of the study is related to the operationalization of the process of CSR value co-creation. To achieve the second objective, two specific objectives were designed.

First, to develop a specific CSR value co-creation model between firms and employees. Second, to test the CSR co-creation model conceived for the CSR context, considering the internal value generated for the employee individually.

Following these main objectives two empirical studies were respectively developed, within a mixed methods methodological approach (Denscombe, 2008). The first corresponds to an empirical qualitative study. The decision to perform this empirical study was based on the need to provide in-depth insights into the CSR value co-creation, which is a topic in a very infancy stage of research. For that reason, a look into practice was expected to enrich the discussion about CSR interactive dynamics.

The second is a quantitative empirical study. It was developed to test the conceptual model of CSR value co-creation between firms and employees considering the arguments sustained by the literature review. The combination of qualitative and quantitative data allowed deepening the analysis but also statistically verify the developed model.

For the comprehension of the phenomenon under study, the research background was grounded in Corporate Social Responsibility literature and Value Co-creation research, supported by Service Logic principles. Additionally, Internal Marketing theoretical insights were addressed to properly provide the marketing context for the study. The study encompasses the relevance of employees as co-creators of CSR mutual value and the unit of analysis is the CSR co-creation experience considered at the individual level.

1.4 Expected Contributions

The purpose of the present study is to intersect Corporate Social Responsibility (CSR) and Value Co-Creation to allow a detailed study of the interactive and dynamic aspects of the CSR experience between companies and their employees. The focus is on the process of co-creation of value in CSR in an internal marketing context. The expected contributions of the study regarding theory are three-fold:

i) to advance a CSR interactive and dynamic conceptualization;

ii) to provide an underexplored context for the study of value co-creation; and

iii) to strengthen the importance of CSR in the internal marketing scope.

The first and most important contribution of the study is related to provide a deeper understanding about CSR as an interactive and dynamic construction. This approach is expected to contribute for advancing CSR theory and research. By understanding the CSR as co-created reality, we are opening the scope of CSR study to embrace the process as a hole. The understanding of the stakeholders' role in a CSR context, specifically employees, is determinant to address the problematic of CSR adoption and integration. As we focus on the process of CSR value co-creation, it is possible to understand how stakeholders are involved in the process and how actively they contribute for CSR initiatives and programmes. Thus, we further contribute to explore the relationship between firms and employees in a CSR context.

The second contribution of the present research is providing the study of value co-creation with a new context such as CSR in a firm-employee dynamic, which, to the best of our knowledge, has not yet been subject of scientific discussion and empirical examination. The specific context proposed provides a challenge to the adoption and adaption of value co-creation theoretical basis. The test of the pervasive nature of value co-creation related to responsible business is intended to contribute to the advance of the value co-creation literature.

The third contribution of the study is strengthening the importance of CSR to internal marketing. By considering the internal marketing context, within which the CSR value co-creation occurs. We also offered indications that, when conditions allow, might promote the positive associations to CSR activities.

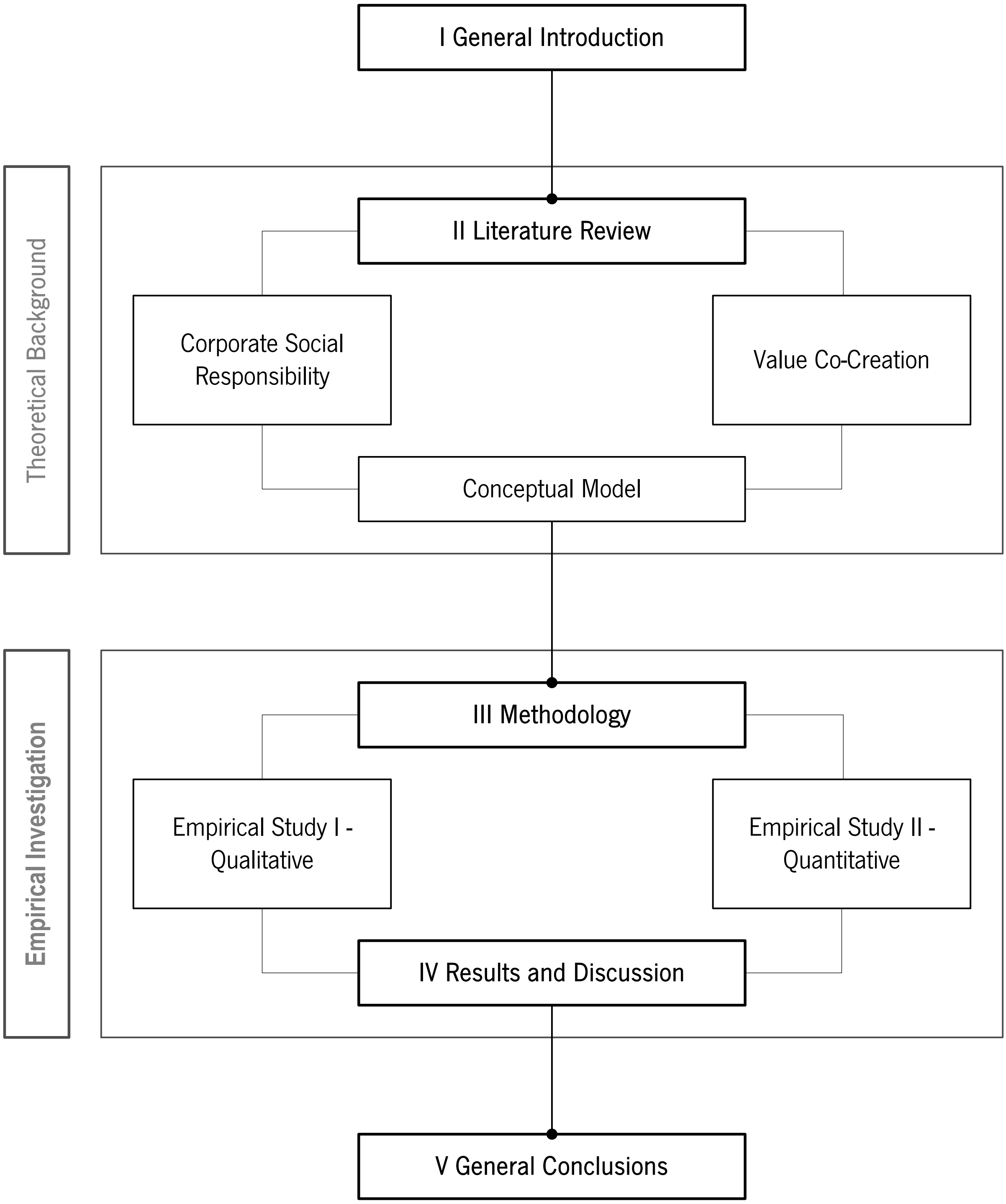
Challenging the conceptual view of responsible business and how it is perpetuated throughout the firm will allow organizational actors to reorganize CSR strategies and policies. At the same time, it is predictable that addressing CSR in these terms would lead to different discussions on social and environmental issues, its provenance and solution. In this case, the discussion is also opened to policy makers who can benefit from rethinking the CSR dynamics.

Finally, it is expected that the results from this study also have implications for the responsible business teaching activity. The study of CSR at this level will provide new guidelines to interpret the dynamic perspective regarding responsible business. This can be especially useful when studying practical cases from industry. The discussion of CSR through the new lenses of co-creation is comprehensive and is predictable to have a positive impact to broad the discussion of CSR.

1.5 Thesis Structure

The overall structure of the study takes the form of five chapters. After the present General Introduction chapter, Chapter II presents the Literature Review that sustains the theoretical arguments of the thesis. In this chapter the two main constructs – Corporate Social Responsibility and Value Co-Creation are addressed. At the end of the chapter, based on the previous theoretical background, the conceptual model is presented as well as the research hypothesis. Chapter III corresponds to the methodology section. After presenting the research design, we develop the two empirical studies that compose our approach to the investigation. Chapter IV analyses the results and provides a discussion regarding the main findings. Finally, in Chapter V the main conclusions of the study are discussed, and limitations and future research directions are pointed out. The thesis outline is presented in Figure 1.1.

Figure 1.1. Thesis outline diagram.



2. Literature Review

2.1 Introduction

The Literature Review chapter is divided into three main sections. The first addresses one of the main constructs under study, which corresponds to Corporate Social Responsibility (CSR). A reflection on its notion, scope and relevance is first provided, as well as a perspective on its evolution throughout the time. The literature review also focuses on broadening the CSR understanding and finally, an outlook departing from CSR external dimensions to its internal foundations is proposed.

The second section focuses on the other main construct of the study which corresponds to Value Co-Creation (VCC). Its definition and relevance are explored, and the Service Logic context is provided. The interaction as the basis for VCC is highlighted and the value co-creation experience is also addressed. The idea of platforms of interaction is likewise explored.

The last section is devoted to the presentation and development of the conceptual model of Corporate Social Responsibility Value Co-Creation. To provide the specific context for the model, the internal marketing broad context is introduced and then the focus is on the contributions of VCC to understand CSR as a relational process. The arguments for a CSR value co-creation process between firms and employees are enlightened. In the end, the conceptual model of this study is presented.

2.2 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is not a new theoretical avenue for academia. Firms are part of the modern society and its rights and duties are naturally a major issue of concern. The interest of study the firms' responsibilities beyond legal requirements is evident in literature since de middle of the 1900s (Frederick, 1960). Indeed, CSR has been studied for decades, by several theoretical lenses and approaching distinctive features of the construct. The theoretical material surrounding the concept is therefore extensive. Many disciplines considered CSR as a matter of interest and relevance, such as economics, business, law, political science and institutionalism, as pointed out by Sheehy (2015). Despite so many contributions, or due to so many contributions, the evolution of CSR as a field of study within organizational studies is complex (Dahlsrud, 2008). Different approaches to the concept as well as the inclusion of stakeholders other than customers, such as the employees, have been a very recent approach. Definitely, the evolution of studies on internal CSR witnessed a fast-growing increase in the last years (Morgeson, Aguinis, Waldman, & Siegel, 2013).

2.2.1 Notion, Scope and Relevance of Corporate Social Responsibility

The notion of business having social and environmental responsibilities towards society is not new at a conceptual level (Aguinis & Glavas, 2012; Dahlsrud, 2008). It exists since the beginning of the modern world where transactions became the centre of human activities. Several authors have devoted their time discussing if the company and its decision-makers should be occupied with social well-being beyond the profitability of the business and the owners and stockholders' demands (eg.: Friedman, 1970; Mulligan, 1986). Several social sciences disciplines adopted Corporate Social Responsibility (CSR) as a topic of concern. With their own lenses, concepts and definitions. Inevitably, the literature on this topic provided a miscellaneous of completely different perspectives (van Marrewijk, 2003).

To have at least a suitable starting point regarding the meaning of CSR, several authors point out Bowen's book *Social Responsibilities of the Businessman* (Bowen, Bowen, & Gond, 2013), originally published in 1953. It is usually highlighted as one of the first systematic contributions to the topic. The pioneering author explained CSR as to: "*Pursue [of] those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society*" (p.6).

Nevertheless, the roots of CSR can be found in earlier debates, as shown by Husted (2015). In his research of CSR practices, the author emphasizes the need to go back to the 1800s and to several parts of the world, beyond the USA, to fully understand the concept's history. The author argues that the early CSR discussions and practices are still relevant: "*My hope is that the retelling of these stories from the past may spur my contemporaries to search more broadly for alternatives and think more freely in the discovery and creation of solutions to the social and environmental problems of business in our day*" (p. 138). The author argues that the problems that businessman faced in the past are not so different from nowadays. The early experiences represent a freer attempt to respond to the social and environmental problems surrounded the firms' activities. One example provided by the author is the story of Robert Owen, which in 1810 conducted a social experience at New Lanark Mill, in the United Kingdom. After some structural changes regarding the fair treatment of workers, he concluded that CSR had important returns to the firm (50 to 100 percent of the money invested).

Besides these considerations regarding the history of CSR, it was in the mid-20th century that the boom of CSR studies happened. Since then, a lot of contributions emerged, particularly in the 1970's (Carroll & Shabana, 2010). Not only literature provided many definitions, but also several organizations provided their own conceptual understanding of CSR. In Table 2.1 we present a non-exhaustive list of the most relevant definitions found in the literature based on Dahlsrud (2008)'s work. It is important to notice that, according to the author, the definitions have not changed substantially over time.

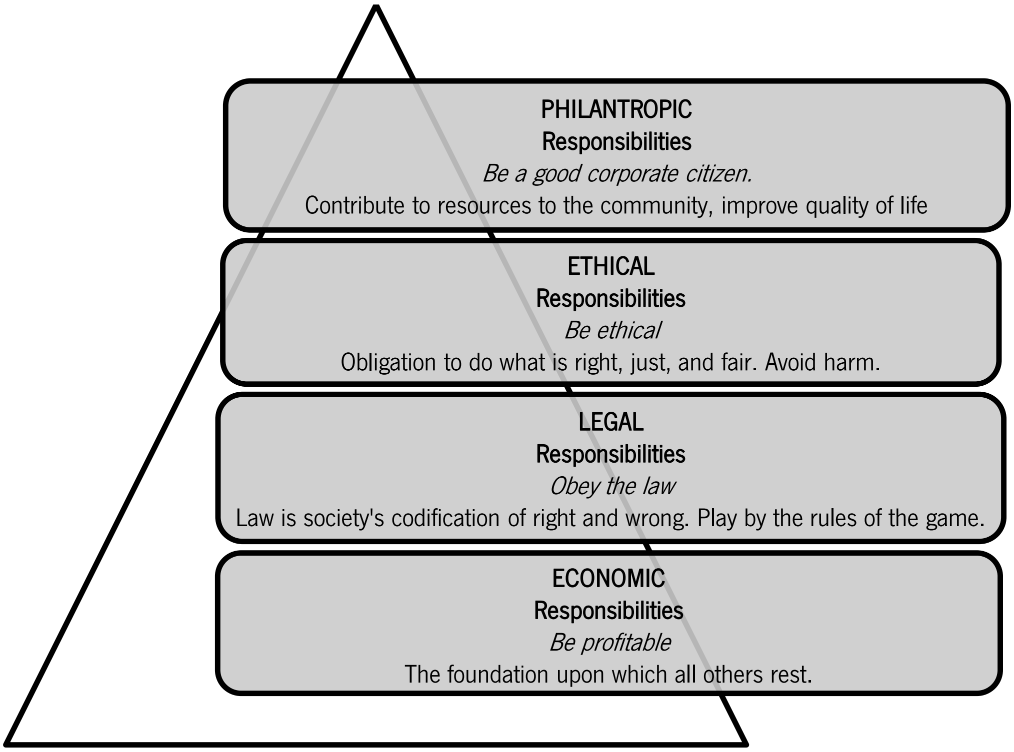
Table 2.1. Definitions of CSR.

Author (Year)	Definition
Davis (1973, p. 312)	Corporate Social Responsibility refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm.
Carroll (1979, p. 499)	The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time.
Jones (1980, p. 59)	CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract, indicating that a stake may go beyond mere ownership.
Kilcullen and Ohles Kooistra (1999, p. 158)	CSR is the degree of moral obligation that may be ascribed to corporations beyond simple obedience to the laws of the state.
Piacentini et al. (2000, p. 459)	CSR is the voluntary assumption by companies of responsibilities beyond purely economic and legal responsibilities.
McWilliams and Siegel (2001, p. 117)	Actions that appear to further some social good, beyond the interests of the firm and that which is required by law.
Mohr, Webb, and Harris (2001, p. 47)	The company's commitment to minimizing or eliminating any harmful effects and maximizing its long-run beneficial impact on society.
van Marrewijk (2003, p. 102)	In general, corporate sustainability and CSR refer to company activities – voluntary by definition – demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders.

Source: List based on Dahlsrud (2008).

The presented definitions about CSR contributed to the contemporary view of the construct. One of the key aspects is the idea that CSR encompasses firms going beyond legal and economic requirements (eg. Davis, 1973; Jones, 1980). It is understood that the legal and economic aspects are already mandatory, so firms must be concerned with additional social issues. Therefore, the way firms face those social issues must be voluntary. Which leads to another key aspect: the voluntary essence associated to CSR (eg. Piacentini, MacFadyen, & Eadie, 2000; van Marrewijk, 2003). This is relevant to frame CSR as independent and not formal answer to social concerns. It is also relevant to notice that in some references the term ‘social’ implicitly includes several facets related to stakeholders’ concerns. While in other definitions it is relevant to detail which responsibilities are included, for example social, environmental, economic, legal, among others (eg. Carroll, 1979; van Marrewijk, 2003). Indeed, Carroll (1979) provided one of the most widespread definitions of CSR, that includes economic, legal, ethical and discretionary responsibilities. Those responsibilities are organized in a pyramid format as shown in Figure 2.1 highlighting the weight of economic responsibilities above the other ones. As the author portrays, the CSR pyramid intends to be a metaphor, stressing the importance of the different components which in the end represent CSR as a holistic idea. This means that the firms must be focused on being profitable, obey the law, being ethical and finally, act like a good corporate citizen (Carroll, 1991, p. 43).

Figure 2.1. The Pyramid of Corporate Social Responsibility.



Source: Carroll (1991, p. 42).

Beyond the academic definitions, CSR guidance documents of institutional organizations are active providers of CSR insights to its definition. For this purpose, the widespread definition of European Commission (CEC, 2002, p. 3) is one of the most cited according to Dahlsrud (2008). Although recently reformulated to a more simplified definition of CSR (EC, 2011)[1], the former definition adds some

[1] *Since 2011, the Commission has defined CSR as "the responsibility of enterprises for their impact on society".*

important features to the CSR concept such as interactions and volunteerism: The definition of CSR provided by the European Commission reflected the importance of interactions in its core. This is a widespread definition, used both in academic and professional environments. "*A concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis*" (CEC, 2002, p. 3).

On the top of the non-academic definitions, the World Business Council for Sustainable Development (WBCSD) is also often referred in the literature (cited by Camilleri, 2012, p. 34). The organization devoted to sustainability addresses CSR as: *"The continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large"*.

Beyond the academic and organizational and governmental definitions, Angus-Leppan, Metcalf, and Benn (2010) refer that another major problem of CSR conceptualization is the variety of names addressing CSR's notion. CSR is viewed as an *"ambiguous and complex umbrella term of contested meaning*" which gives rise to some identity problems (p.190). CSR has been mixed with other important concepts identified in the literature such as corporate responsibility, corporate sustainability, sustainable development, corporate citizenship, sustainable entrepreneurship, Triple Bottom Line, business ethics (e.g. Angus-Leppan et al., 2010; and van Marrewijk, 2003). Although sometimes only a semantic deviation is underlined, such diversity leads to misconceptions of the notion of CSR.

Additionally, it is usual to find references to CSR in firms' websites, reports and other sources of organizational information. Norms and indices encompassing CSR proliferated in recent years (Maas & Boons, 2010). For example, in a recent survey of global trends in sustainability reporting and policy[2] provided an effort to gather the information of sustainability reporting, in which CSR disclosure is also included (Carrots&Sticks, 2016). Recently, the data collected in more than 60 countries showed that the number of formal reporting instruments dramatically increased. In 2016, the research found 400 sustainability reporting instruments in 64 countries versus 180 instruments identified in 44 countries in 2013's report. This compilation of trends shows that only one third of the instruments is voluntary, and despite its variety, most of them only apply to large firms. Accordingly, frameworks such as United Nations

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2 Produced jointly by KPMG International, Global Reporting Initiative, United Nations Environment Programme and The Centre for Corporate Governance in Africa.

Global Compact principals, norm ISO 26000, OECD Guidelines for Multinational Enterprises and Global Reporting Initiative (GRI) Standards, often support most international initiatives regarding sustainability reporting. The KPMG Survey of Corporate Responsibility Reporting (KPMG, 2017) also corroborates the previous study highlighting the inclusion of non-financial information on reports as the new "normal" for firms' financial reporting. The two mentioned surveys also underlie the existence of overlapping definitions considering the fragmented reporting scenario. We can conclude that this fragmentation also contributes to the discussion about the CSR concept.

Moreover, many authors stressed the misunderstandings regarding the CSR concept (Carroll, 1999; Dahlsrud, 2008). As mentioned before, literature and practitioners present a massive number of definitions. According to van Marrewijk (2003), these definitions are often biased, offering increased chaos both for theory and practice. Nevertheless, the study of Dahlsrud (2008) reveals that possible misinterpretations derive not from the definition *per se* but from how CSR is socially constructed in a specific context. Dahlsrud (2008), in his content analysis, concluded that the overlaps between definitions are more abundant than what it is expected. The author provides an exhaustive analysis of definitions available in literature and established by important institutional organisms in the development of responsible business directives. Although almost forty definitions were examined, it was not found significant incongruences between them. Essentially, according to the author, the definitions provide a CSR phenomenological description without addressing specific contextual guidance to manage its challenges. *"It is not so much a confusion of how CSR is defined, as it is about what constitutes the social responsibility of business*" (Dahlsrud, 2008, p. 6). Which ultimately does not represent a problem; otherwise, the concept would not be possible to be applied at large scale. According to the author, CSR should then be understood throughout a social construction approach, considering the specific context in which is applied. Thus, it is not possible to develop an unbiased definition. The existence of a single definition will not be useful to fit all the possible contexts. Table 2.1. shows several CSR definitions describing different aspects of CSR.

This study adopts the definition of Mohr et al. (2001), and considers the inputs of the work carried out by Petkus and Woodruff (1992). The later considered the concept of CSR to include both avoiding harm and doing good. Since the departure of the notion of CSR present in this study is the understanding of business going beyond legal and economic requirements in a voluntary basis, it was important to find a pragmatic vision of the construct. The definition proposed by Mohr et al. (2001) is also broad enough to include different dimensions of CSR, such as social and environmental. It is a well stablished definition, that considers both negative and positive impacts of firms in society. The definition also supports the idea of long run applied to responsible business, which is relevant to understand the value underneath CSR. Therefore, the adopted definition of the present study understands CSR as: "*The company's commitment to minimizing or eliminating any harmful effects and maximizing its long-run beneficial impact on society"*. (Mohr et al., 2001, p. 47).

2.2.2 Broadening the understanding of Corporate Social Responsibility

During the boom of management studies with CSR at its core, between the 1960s and 1970s, academia had become typically concerned with the financial impact of CSR in business (eg. Abbott & Monsen, 1979). As Margolis, Elfenbein, and Walsh (2007) noticed, almost 200 studies published since the 1970's have focused on the link between social performance and financial performance of firms. Eventually, the focus evolved to questions regarding the possible existence of social obligations beyond firms' profit objectives through CSR. The major objective then became to assess the legitimacy of business responsibilities and finally to pursuit a common definition of the concept (Vaaland et al., 2008a). Typically, according to Marwa et al. (2011), there is on the one hand, a normative case that corresponds to *"the right thing to do so"* of business (p. 156), and on the other hand, the business case that sustains that acting responsibly can generate financial and managerial returns. Additionally, it is interesting to notice that throughout the years scholars moved from a more restricted view of CSR as simply charity and philanthropy to a much more all-encompassing understanding including several aspects of marketing, recruitment, employee motivation and governmental policy (Fleming & Jones, 2013).

Maignan and Ferrell (2004) went further and established that literature conceived CSR mainly as: i) a social obligation, ii) a stakeholder obligation and iii) as a managerial process. As a social obligation, it means that CSR is understood as a duty to society. Firms are obliged to answer society as at a general level, regarding its demands on how business should be conducted. As a stakeholder obligation, the inherent logic is the same of the social obligation. The firms have the duty to answer the stakeholders' social demands. This implies to listen to consumers, stockholders, partners, among others, and act properly. As a managerial process, the idea of CSR is embedded in the managerial dynamics, and it is managed as any other management aspect of the firm, such as human resources, or marketing. Specifically, in what concerns to the marketing literature, the same authors consider that much more could be added. As they explained: "*They [marketing scholars] focused on the social duties attached to the marketing function and not on the overall social role of the firm*" (Maignan & Ferrell, 2004, p. 4). This narrow perspective is also stressed by Vaaland et al. (2008a), and this condition appears to be a large obstacle to better understand CSR. For the purpose of the present study, the study of CSR as a managerial process and as a stakeholder obligation will be further analysed.

As a managerial process, literature has strongly addressed CSR as a strategy to increase competitiveness, differentiation and innovation. The central aspect the strategic CSR is how firms can benefit from engaging in CSR activities, and in the meantime, social issues can be addressed. Indeed, the strategic approach to CSR comprehends the reinforcement of "*corporate strategy through social progress*" (Porter & Kramer, 2006, p. 84). Thus, the economic reasons (the business case) and risk management approaches of CSR are often behind the rationale of CSR engagement (Preuss, 2010).

Porter and Kramer (2006) have strongly suggested that companies should take a strategic approach to CSR. This means that not only CSR activities are integrated into the global strategy of the firm but also that firms should be ready to anticipate social and environmental concerns. Conversely, responsive CSR activities are adopted to respond to society lower expectations, as a good corporate citizenship. More recently the authors have brought to the discussion the concept of shared value, which is also based on strategic CSR (Porter & Kramer, 2011). According to Maas and Boons (2010), CSR is strategic if integrated with the strategy of the firm and if the firm has the means to measure and monitor the value created for business, society and ecosystems. Guzmán and Becker-Olsen (2010) added that clear motivation, appropriate initiative (strategic fit), right timing and right communication are also essential to strategic CSR. A successful CSR strategy, according to van Marrewijk (2003), has to be context specific for each individual business, i.e. what are the specific CSR issues to be addressed and how to engage with the stakeholders. Nonetheless, one thing seems to be clear: the need for a "*more humane, more ethical and a more transparent way of doing business*" (van Marrewijk, 2003, p. 95).

In 2010, Bhattacharyya (2010) presented the strategic perspective about CSR encompassing four different topics which prevailed in the literature, namely: i) firm internal and external stakeholders' management perspectives; ii) firm activities perspective; iii) the strategic traits of strategic CSR and iv) the business gains by doing CSR (p. 83). First, the firm internal and external perspectives and stakeholder management presents CSR as influencing both internal and external stakeholders. Internally, CSR contributes to employees' motivation and good management practice. Externally, CSR contributes to a good reputation and reduce risk. Second, the firm activities perspective discusses the concept of strategic CSR always through its practical activities. Third, the strategic traits of strategic CSR underlie the link between CSR activities and the objectives, mission, vision and goals of the firm. Fourth, the business gains by doing strategic CSR perspective is related to the business benefits, such as*: "helping a firm in following a generic strategy, developing strategic resources for the firm, creating new business opportunities and helping a firm manage stakeholder-related risks better"* (p.86).

More recently, studies have focused on other features of strategic CSR. One feature is the importance of implicit and explicit CSR (Matten & Moon, 2008). According to Angus-Leppan et al. (2010) firms can engage both in explicit and implicit CSR, and try to balance those extremes. Explicit CSR corresponds to the business case of CSR and it is intended to be publicized. The objective is to be rewarded by the different stakeholders surrounding the firm. Conversely, the implicit CSR is not meant to be publicized although staff engagement and commitment, for instance, can be reinforced. Moreover, Misani (2010) identified two different types of CSR related to how firms practice socially responsible business in order to overcome or not their rivals. Thus, the author introduced convergent CSR in opposition to divergent CSR. On one hand, convergent CSR corresponds to firms adopting pre-existing practices in the industry as well as collaborations between the firm and its rivals. It may be seen as an open-source type of CSR. Furthermore, divergent CSR views social performance as a mean to achieve competitive advantage. Firms are looking to develop unique CSR practices and keep them unreachable to their rivals. Indeed, according to previous literature, it is often stated that if a firm can get a financial return from CSR it is imperative to develop a unique CSR strategy, in order to achieve competitive advantage over its rivals.

Since the study of the managerial dimension of CSR is a major question for scholars, literature has been providing some evidence regarding a positive return to business engaged in CSR (e.g. Becker-Olsen, Taylor, Hill, & Yalcinkaya, 2011; Carroll & Shabana, 2010; Sen & Bhattacharya, 2001; Sen, Bhattacharya, & Korschun, 2006). The cited authors refer that CSR efforts may be a differentiating factor for businesses and that improving CSR might enhance stakeholder's perceptions, especially if perceived as coherent with the firm overall behaviour. For instance, literature provided evidence regarding consumers and their relationships with socially responsible brands (e.g. Ferrell, Harrison, Ferrell, & Hair, 2019; Xie, Bagozzi, & Grønhaug, 2019).

Previous research has shown that stakeholders are becoming more aware to ethical, social, and environmental issues. This contributes to a positive support to socially responsible business or, on contrary, punishing the 'bad' companies. As Sen and Bhattacharya (2001, p. 126) highlighted, "*CSR initiatives can, under certain conditions, decrease consumers' intentions to buy a company's products*".

Which means that consumers other stakeholders can be critical and judgemental regarding the firms' CSR if perceived as fake. Nonetheless, much more could be added to this discussion, specifically in what concerns to broadening the spectrum of stakeholders.

However, the impact of CSR variables on marketing outcomes for the organization, namely company image, reputation, sales, consumer purchase intentions or other marketing goals, is still one of the biggest concerns for researchers (eg. Hur, Kim, & Jang, 2016; Kim, 2019) . This seems to be narrowing a broader perspective about CSR. As Windsor (2013, p. 101) defended *"A narrowly economic or instrumentalist conception is insufficient, and counterproductive for society and firm"*. Therefore, it is important to provide new information not only regarding the marketing outcomes, but also the processes that involve the phenomenon.

A parallel stream of research has also been concerned with all stakeholders that can affect or be affected by the organization's activity, stressing the importance of trying to correspond to their expectations (Roeck & Delobbe, 2012). Not only consumers and managers, but also media and employees have been in the centre of several studies (Collier & Esteban, 2007; Maignan, 2001; Zyglidopoulos et al., 2012). The focus on stakeholders, with the background of stakeholder theory, became an important perspective regarding CSR research mostly in the past decade (Roeck & Delobbe, 2012).

The CSR understanding also benefits from the scrutiny of what triggers the firm's interest to engage CSR (Angus-Leppan et al., 2010; Haigh & Jones, 2006; Hemingway & Maclagan, 2004). As mentioned before, a narrower perspective of CSR, which comprehends the focus on the economic outcomes, needs to be challenged. Otherwise, it would lead the study of the motivations behind CSR to a minimum stage of development. Thus, commercial purposes should not be seen as the ultimate driver of CSR. Taking this view into account, and according to the empirical study carried out by Harwood, Humby, and Harwood (2011), new evidence could be added. In their study, several respondents (senior executives, directors or managers of several organizations) explained the main reason to engage CSR as the "*right thing to do*" (p. 289). This answer can be interpreted as business going beyond a limited instrumentalist motivation to CSR.

One of the recommendations that emerged from Margolis et al. (2007) meta-analysis of Corporate Social Responsibility (CSR) was the necessity of scholars to go beyond the link between social performance and financial performance of firms. The problem was that most of the studies focused on the financial benefits instead of analysing the conditions that allow firms to create value through CSR, not only financial, but also social (Margolis et al., 2007). In this perspective, CSR is considered more than simply a marketing tool aiming at achieving economic benefits (Chernev & Blair, 2015) or to minimize risks and avoid scandals (Louche et al., 2010).

Louche et al. (2010) also agreed that it is important to broad CSR to new perspectives. In the book "Innovative CSR: from risk management to value creation", the authors argue that the relationship between business and society captured by CSR is crucial to lead to innovation. As suggested by the authors, CSR must evolve from risk management to value creation. Accordingly, comprises the adoption of the strategic dimension of CSR towards a sustainable way of doing business and relate with the customers. Ultimately, the creation of value and innovation relies on this the willingness of embrace CSR. Nevertheless, this evolution has not yet been achieved.

2.2.3 From External Dimensions to Internal Foundations of CSR: A Systematic Literature Review

As recognized by previous research, Corporate Social Responsibility (CSR) has an impact on several stakeholders and it also affected by several stakeholders - being the stakeholders the interested actors of society that are affected by firms' actions (eg. Maignan & Ferrell, 2005). It seems to be useful to separate both internal and external stakeholders to better understand the phenomenon. Bhattacharya et al. (2011b) identified the internal stakeholders the ones within the boundaries of the firm, such as owners, managers and employees. The external stakeholders are outside the firms' boundaries, such as suppliers, customers, communities and government.

The interest of researchers to study CSR regarding employees is very recent (Aguinis & Glavas, 2012). In a late search on one of the well-known scientific citation indexing services, namely Web of Science[3], for titles containing "Corporate Social Responsibility" and "Employee" the rising of this new trend of research can be corroborated. Considering only journal articles published in management and business categories, it is possible to confirm the growing interest in the topic in the past few years. Results show that the first articles specifically considering CSR and employees in the title can be traced back to 2006. The number of publications has increased in the following decade, with a total of 89 titles until 2018. The number of

[3] https://www.webofknowledge.com/

citations has also naturally augmented in the last few years. As can be depicted in Figure 2.2 and Figure 2.3., these publications and citations are mostly traced in a very recent period[4].

Figure 2.2. Total publications per year.

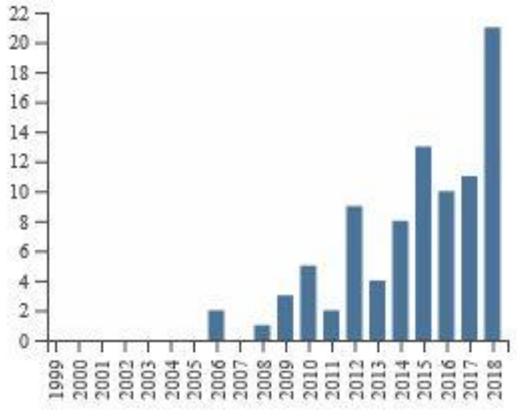
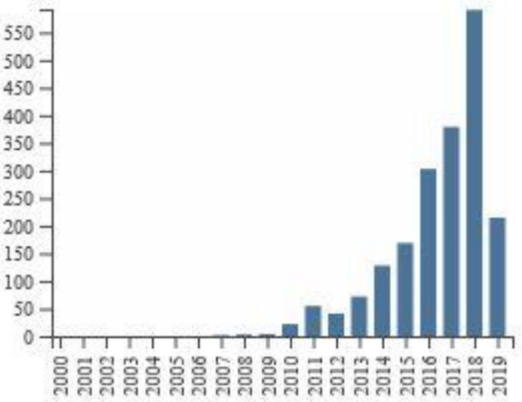


Figure 2.3. Sum of times cited per year.



In order to provide a comprehensive state of the art regarding the internal foundations of CSR, a literature review was developed considering: Corporate Social Responsibility and Employees at its core. The objective was to provide an examination of the internal approach to CSR, understanding its main points of interest, features and challenges. Although not exhaustive, it presents an overview of the most cited and recent contributions of the theme in journals of management and business. We followed the Aguinis and Glavas (2012) indications approach to perform the systematic literature review.

[4] The search presented was performed in 11.05.2019 and it is object of frequent updates.

The focus was on the results provided by the scientific citation index Web of Science (previously used to present the above figures of publications and citations about CSR and employees). The search considered only articles from journals, in Management or Business categories. Only journals with an international and relevant representation from a multidisciplinary nature of sources were considered. The examination included journal articles with 'Corporate Social Responsibility' and 'Employee' in the title. The decision to exclude results containing the terms in other structural items (such as abstracts, subjects or keywords) was due to the unrelated subjects that emerged in a first attempt. Nevertheless, other relevant articles based on previous research regarding CSR and employees were also included in the analysis. Although literature offers different designations to refer to CSR, it was important to focus on 'Corporate Social Responsibility' to avoid misconceptions. Articles containing 'internal' or 'inside', referring to CSR internal context of firms were also accounted, as well as the plural of employee. The analysis focused specifically on:

i) the discipline in which the article is framed;

ii) the type of article, if conceptual or empirical;

iii) the topic/object of analysis;

iv) the expected/verified and suggested outcomes;

v) the expected/verified and suggested mediators, and

vi) the expected/verified and suggested moderators of the studied relationships.

The results of the literature review are presented in Table 2.2 (empirical papers) and Table 2.3 (conceptual papers). Contributions from 2006 up to the first semester of 2019 were analysed. The articles were essentially framed in Marketing and Management fields of knowledge and Organizational Behaviour. Additionally, contributions from Psychology, Human Resources Hospitality Management and Communication were also a source of relevant inputs. As can be portrayed comparing both tables, empirical journal articles are in high number comparing to conceptual articles. The analysis will be first focused on the empirical articles and then in the conceptual articles.

In the case of empirical articles, the topic or object of study of the journal articles is often to explore and understand the employees' perceptions regarding the firm CSR (e.g. McShane & Cunningham, 2012; Rupp et al., 2006). This is one of the foremost topics under investigation. The employees' perceptions regarding reputation is also present in the form of employees' associations (e.g. Kim et al., 2010). Other authors focused their attention in the attitudinal and behavioural aspects of employees regarding CSR, such as: attitudes (e.g. Potocan & Nedelko, 2015), reactions (Du, Bhattacharya, & Sen, 2015; Rupp et al., 2013) and actions (Farooq, Farooq, & Jasimuddin, 2014) towards CSR. Objects of study also encompasses employees' participation (Kim et al., 2010), involvement (Supanti, Butcher, & Fredline, 2015) and engagement (e.g. Slack, Corlett, & Morris, 2015) of employees in firms' CSR. Additionally, performance (e.g. Hansen et al., 2011) and emotions (Onkila, 2015) are also assessed. Besides the employees' focus, the studies also reveal concerns with the firms' CSR efforts (Ong, Mayer, Tost, & Wellman, 2018) *per se* and the case of institutionalization of CSR (Sharma & Tewari, 2018).

As can be depicted from the summary of the literature review specifically focused on CSR and employees presented in Table 2.2 and Table 2.3, researchers are mostly concern with aspects related to the impact that the employees' perceptions of CSR have in the firms' performance, especially considering employees' organizational identification (e.g. Korschun, Bhattacharya, & Swain, 2014), commitment (e.g. Mueller, Hattrup, Spiess, & Lin-Hi, 2012) and engagement to the firm (e.g. Davies & Crane, 2010). Moreover, satisfaction and loyalty (e.g. McShane & Cunningham, 2012) to the firm are also outcomes analysed. Additionally, other aspects considering human resources attraction and retention expected outcomes of positive associations with CSR (e.g. Rupp et al., 2013). Citizenship behaviour is another expected outcome (e.g. Bravo, Buil, de Chernatony, & Martínez, 2017).

The efforts regarding the literature review also revealed a set of mediators and moderators usually included in the analysis or suggested (in the case of conceptual articles). Considering the relationship between employees and CSR, previous literature pointed out the several constructs as interesting mediators to test. It is possible to find personal and individual concepts such as personality (Boddy, Ladyshewsky, & Galvin, 2010), personal values (Potocan & Nedelko, 2015), emotions (Supanti et al., 2015), and attributed importance to CSR (e.g. Glavas & Godwin, 2013). Additionally, organizational concepts are also present, such as, customer satisfaction (Korschun et al., 2014), job satisfaction (e.g. Mueller et al., 2012), organizational identification (M. Farooq et al., 2014), trust (e.g. Hansen et al., 2011), commitment (e. g. Mory, Wirtz, & Göttel, 2016) and work engagement (Park, Lee, & Kim, 2018). Regarding corporate image and reputation, mediators such as organizational pride (Zhou, Luo, & Tang, 2018), organizational image (e.g. Barakat, Isabella, Boaventura, & Mazzon, 2016) and perceived external prestige (Bravo et al., 2017) could be found. Moreover, the role of supervisors (Gao & He, 2017) and CSR towards different stakeholders were also reflected (Chaudhary, 2017).

In the case of moderators, the type of moderators can also vary from individual to organizational aspects. For instance, individual specific beliefs (West, Hillenbrand, & Money, 2015), moral identity and self-interest (Donia & Sirsly, 2016) are aspects that were suggested as moderators. Moreover, age (Bravo et al., 2017) and gender (Chaudhary, 2017) were demographic characteristics also considered as having possible moderating effects. Additionally, in respect to organizational aspects, CSR proximity (or familiarity) (Du et al., 2015), strategic and performance (Vlachos, Panagopoulos, & Rapp, 2014), perceived organizational distributive justice (Gao & He, 2017) and ethical leadership (De Roeck & Farooq, 2018) were also pointed out. Moderators can further include broad ideas such as cultural aspects both in terms of nation (Mueller, 2012) or the respective organizational culture (M. Farooq et al., 2014). With respect to CSR activities, employees' volunteerism (e.g. Sheel & Vohra, 2016), CSR-specific relative autonomy (Rupp et al., 2018), CSR internal/external attributions (McNamara, Carapinha, Pitt-Catsouphes, Valcour, & Lobel, 2017) and task significance (Ong et al., 2018) were included.

With resemblance to the empirical articles, some of the study's authors that were already analysed have proposed conceptual articles supporting their line of investigation. For example, it is possible to find conceptual articles focused on employees' CSR perceptions (Rupp et al., 2006) as well as employees' responses to CSR (De Roeck & Maon, 2018), that were explored empirically. The role of mid-management in CSR (Godkin, 2015) and employees' volunteerism (Cycyota, Ferrante, & Schroeder, 2016) were also addressed. The expected outcomes are related to emotions, attitudes and behaviours (Rupp et al., 2006), such as organizational identification (Glavas & Godwin, 2013) and engagement (Godkin, 2015), but also with (De Roeck & Maon, 2018).

In the case of possible mediating effects, instrumental, relational and deontic motives/needs were pointed out as possible moderators (Rupp et al., 2006). The salience (or importance) of CSR for employees (Glavas & Godwin, 2013), and employees' perceptions of internal/external CSR, organizational identification, pride and trust, overall Justice, perceived external prestige and perceived organizational support (De Roeck & Maon, 2018) were admitted as possible mediators. Regarding the moderating effect, the organizations' social accounts (Rupp et al., 2006) and employees' moral identity and self-interest (Donia & Sirsly, 2016) were considered.

As can be confirmed, the range of studies is very broad, with multiple points of interest and streams of investigation. Since the study of internal foundations of CSR are in its infancy, several issues and challenges arise. Those challenges will be further discussed in the next section.

Table 2.2. Summary of literature review considering CSR and employees (empirical journal articles).

Reference	Discipline[1]	Object	Outcomes	Mediators	Moderators
Mcdonald and Liebenberg (2006)	HR	Employees' CSR perceptions	CSR understanding	NA	NA
MacPhail and Bowles (2009)	Mng	Employer support of employees' volunteering	Employees' volunteering	NA	Gender
Boddy et al. (2010)	OB	Employees' CSR perceptions	Employees' CSR perceptions Organizational commitment	Corporate Psychopaths (Personality)	NA
Davies and Crane (2010)	Mkt Mng HR	HR and CSR management	Employees' engagement in CSR management	RH practices (selection and socialization)	NA
Kim et al. (2010)	Mkt Mng	CSR associations CSR participation	Employee-company identification Employee-commitment	Identification through perceived external prestige (CSR associations) CSR participation	NA
Hansen et al. (2011)	Mkt Mng	CSR-firm performance	Employee attitudinal and behavioural outcomes	Employee trust (partially)	NA
Mueller et al. (2012)	OB	Employees' perceptions of firms' CSR	Affective organizational commitment	NA	Global Leadership and Organizational Behaviour Effectiveness (GLOBE) cultural value dimensions
McShane and Cunningham (2012)	Mkt Mng	Employees' perceptions of CSR authenticity	Organizational identification, Employees' connection	NA	NA
Rupp et al. (2013)	OB	Individuals' reactions to perceived corporate social responsibility (job applicants and internal employees)	Employee attraction (job-pursuit intentions) Employee citizenship	NA	First-party justice perceptions Moral identity
M. Farooq et al. (2014)	Mkt Mng	CSR actions	Knowledge sharing behaviour Organizational identification	Organizational identification	Employees' collectivist orientation
Glavas and Kelley (2014)	Mkt Mng OB	Employees' perceived organizational CSR	Organizational commitment Job satisfaction	Work meaningfulness Perceived organizational support	NA
Park and Levy (2014)	Mkt Mng HMng	Employees' perceptions of CSR activities	Organizational identification	NA	Employees' collectivist orientation

Table 2.2. Summary of literature review considering CSR and employees (empirical journal articles).

Reference	Discipline[1]	Object	Outcomes	Mediators	Moderators
Vlachos, Panagopoulos, and Rapp (2014)	OB	Employees' CSR judgements	Affective commitment Performance on extra-role CSR specific behaviour	NA	Directive leadership Deliberate Strategy
Vlachos, Panagopoulos, Theotokis, Singh, and Singh (2014)	HR OB	Employees' CSR performance perceptions	Customer-facing employees' behavioural outcomes	NA	Satisfaction with payment Satisfaction with the job itself Individualism
Zhu, Hang, Liu, and Lai (2014)	Mkt Mng	Employee perception of organizational CSR efforts	Employee loyalty	Employee satisfaction	Employee satisfaction
Ditlev-Simonsen (2015)	Mkt Mng	Employees' perceptions of CSR activities Positive organizational support	Affective organizational commitment	NA	NA
Du et al. (2015)	Mkt Mng	Employees' reactions to CSR	Job satisfaction Turnover intention	Ideological/development needs fulfilment	CSR Proximity
Newman, Nielsen, and Miao (2015)	HR	Employees' perceptions CSR	Job performance Organizational citizenship behaviour (OCB)	NA	NA
Onkila (2015)	Mkt Mng	Employees' emotions about CSR	Emotional arguments about CSR	NA	NA
Potocan and Nedelko (2015)	Psychology	Employees' personal values and attitudes towards CSR	Employees' personal values and attitudes towards CSR	NA	NA
Slack et al. (2015)	Mkt Mng	Employees' CSR engagement	Employees' CSR engagement	NA	NA
Supanti et al. (2015)	Mkt Mng	Managers' perception of engaging CSR	Employer-employee relationship	Potential mediating role of positive emotions, social capital and task-related skills	NA
West et al. (2015)	Mkt Mng	Employees' CSR perceptions	Behavioural intentions	Employee Trust and Distrust	Individual-specific beliefs, i.e. social axioms Social Cynicism and Reward for Application
Azim (2016)	Mkt Mng	Employees' perception about firms' external CSR	Affective organizational commitment Job commitment and engagement	Organizational commitment (affective and normative)	NA

Table 2.2. Summary of literature review considering CSR and employees (empirical journal articles).

Reference	Discipline[1]	Object	Outcomes	Mediators	Moderators
			Organizational citizenship behaviour		
Barakat et al. (2016)	Mng	Employees' CSR perceptions	Employees' job satisfaction Employees' commitment	Organizational image	NA
Mory, Wirtz, and Gottel (2016)	Mng	Employees' CSR perceptions	Organizational commitment	Affective Organizational Commitment	NA
Panagopoulos, Rapp, and Vlachos (2016)	Mkt Mng	Employees' CSR performance perceptions	Employees' affective organizational commitment	NA	Employees volunteering
De Roeck, El Akremi, and Swaen (2016)	Mng				
Sheel and Vohra (2016)	OB	Employees' CSR perceptions	Employees' CSR perceptions	NA	Employee volunteering Organizational cynicism
Bravo et al. (2017)	Mng	Employees' perceptions of brand identity management and CSR	Employees' commitment Brand performance Brand citizenship behaviour	Perceived external prestige Organizational commitment	Age
Carnahan, Kryscynski, and Olson (2017)	Mng	CSR investment	Employees' turnover	NA	NA
Chaudhary (2017)	Mng	Employees' CSR perceptions	Employees' engagement	CSR towards different stakeholders	Gender
Flammer and Luo (2017)	Mng	CSR impact in RH	Employees' engagement Mitigate adverse behaviour (e.g. absenteeism)	NA	NA
Gao and He (2017)	Mng	Employees' CSR perceptions	Employees' organizational citizenship behaviour	Supervisor ethical leadership	Perceived organizational distributive justice
Haski-Leventhal et al. (2017)	Mng	CSR and employee social responsibility	CSR engagement pattern of employees and employers	NA	NA
McNamara et al. (2017)	Mng	Employees' CSR perceptions	Employees' engagement Employees' affective commitment	NA	Employees' valuing of externally/internally-focused CSR activities
Vlachos, Panagopoulos, Bachrach, and Morgeson (2017)	OB	Employees' and managers CSR attributions	Employees' advocacy	Employees' causal attributions	Manager's organizational tenure

Table 2.2. Summary of literature review considering CSR and employees (empirical journal articles).

Reference	Discipline[1]	Object	Outcomes	Mediators	Moderators
Archimi, Reynaud, Yasin, and Bhatti (2018)	Mng	Employees' CSR perceptions	Employees' cynicism	Organizational trust	NA
De Roeck and Farooq (2018)	OB	Employees' CSR perceptions	Social and green behaviour	Organizational identification	Perceived ethical leadership
Duthler and Dhanesh (2018)	Com	CSR communication	Employees' perceptions Employees' engagement	NA	NA
Kim, Woo, Uysal, and Kwon (2018)	HMng	Employees' CSR perceptions	Quality of working life Job satisfaction Overall quality life	NA	NA
Ong et al. (2018)	OB	CSR efforts	Employees' organizational citizenship behaviours	Prosocial motivation	Task significance
Park et al. (2018)	HMng	Employees' CSR perceptions	Work engagement Innovative behaviour Intention to stay	Work engagement	NA
Rupp et al. (2018)	OB	Employees' CSR perceptions	Employees' engagement	NA	CSR-specific relative autonomy Individualism
Rosati, Costa, Calabrese, and Pedersen (2018)	Mng	Employees' attitudes towards CSR	Employees' attitudes towards CSR	NA	NA
Sharma and Tewari (2018)	Mng	Institutionalization of CSR	Employees' CSR perceptions Employees' perceptions of HR's Involvement in CSR	NA	NA
Tsourvakas and Yfantidou (2018)	Mng	CSR efforts	Employees' engagement Motivation Job satisfaction	NA	NA
Youn, Lee, and Lee (2018)	HMng	Employees' CSR perceptions	Employees' commitment	Job satisfaction	Employees' CSR perceptions
Wisse, van Eijbergen, Rietzschel, and Scheibe (2018)	Mng	Employees' CSR perceptions	Employees' satisfaction	NA	Age (chronological and subjective)
Zhou et al. (2018)	OB	Employees' CSR perceptions	Organizational pride Job satisfaction Affective commitment	Organizational pride	NA
Appiah (2019)	HMng	Employees' CSR community involvement	Job satisfaction	NA	Gender *(no moderating effect)*

Table 2.2. Summary of literature review considering CSR and employees (empirical journal articles).

Reference	Discipline[1]	Object	Outcomes	Mediators	Moderators
Bouraoui, Bensemmane, Ohana, and Russo (2019)	Mng	Employees' CSR perceptions	Employees' commitment	Person-organization fit Organizational identification Perceived organizational support	NA
Liu, Shiue, Chen, and Huang (2019)	Mng	Employees' CSR perceptions	Employees' engagement, Motivation Job satisfaction	NA	NA
Ng, Yam, and Aguinis (2019)	Psy	Employees' CSR perceptions	Organizational pride and embeddedness, Decrease turnover	NA	NA
Su and Swanson (2019)	HMng	Employees' CSR perceptions	Organizational trust Organizational identification Well being Green behaviour	Organizational trust Organizational identification	NA

Notes: Whenever a parameter was not observed and/ was not reported by the authors is marked as Not Available (NA).
[1]The Disciplines acronyms correspond to: Mkt = Marketing; Mng = Management; OB = Organizational Behaviour; HR = Human Resources; HMng = Hospitality Management; Psy = Psychology; Com = Communication
Source: elaborated by the author.

Table 2.3. Summary of literature review considering CSR and employees (conceptual papers).

Reference	Discipline[1]	Object	Outcomes (suggested)	Mediators (suggested)	Moderators (suggested)
Rupp et al. (2006)	OB	Employees' perceptions of CSR	Emotions, attitudes, and behaviours Employees' justice perceptions	Instrumental, relational, and deontic motives/needs	Organizations' social accounts
Glavas and Godwin (2013)	Mkt Mng	Employees' perceived corporate social responsibility image	Employee's organizational identification	Salience of CSR to employee	NA
Godkin (2015)	Mkt Mng	Mid-management role in CSR	Employees' engagement	NA	NA
Donia and Sirsly (2016)	Mkt Mng	Employees' attributions of CSR (*genuine* vs *greenwashing* CSR)	Employee attitudes and behaviours	NA	Employee moral identity Employee self-interest
Cycyota et al. (2016)	Mng	Employee volunteerism	NA	NA	NA
De Roeck and Maon (2018)	Mng	Employees' responses to CSR	Employees' attitudes and behaviours Organizational performance	Employees' perceptions of internal/external CSR Organizational identification, pride and trust Overall Justice Perceived external prestige Perceived organizational support	NA

Notes: Whenever a parameter was not observed and/ was not reported by the authors is be marked as Not Available (NA).

[1]The Disciplines acronyms correspond to: Mkt = Marketing; Mng = Management; OB = Organizational Behaviour; HR = Human Resources; HMng = Hospitality Management; Psy = Psychology; Com = Communication.

Source: elaborated by the author.

2.2.4 Challenges of the Study of Employees and Corporate Social Responsibility

One of the major challenges that the study of employees and Corporate Social Responsibility (CSR) faces is the difficulty in distinguishing between 'internal CSR' and 'external CSR'. CSR initiatives and programs are often considered together, without a defined typology considering its distinctive features. Kim et al. (2010) characterized internal CSR as activities including employees' welfare and business ethics, and external CSR (or corporate citizenship) as the involvement with charity and non-profit organizations. However, the boundary between external and internal CSR is not that clear and studies on employees' perspectives can also benefit from analysing external CSR. Indeed, external CSR activities also influence employees' perspectives on CSR (Brammer, Millington, & Rayton, 2007). Little is known about the image that the employees hold about the firms' image or its perceived external prestige. According to Brammer et al. (2007) studies that analysed employees and overall CSR concluded that it is easier to attract new employees for firms which support responsible business. This translates into a willingness to make an effort to become part of the company as well as to be more committed, as they are prouder of the company they work with. In line with this investigation, are other contributions focused on the employee acquisition and retention based on CSR perceptions (e.g. Bhattacharya, Sen, & Korschun, 2008). However, research stresses that these assumptions require further attention and deeper investigation (eg. Panagopoulos et al., 2016).

A second issue is related to the main topics regarding employees' perceptions and attitudes towards CSR. Research agenda on internal CSR encompasses two levels: organizational and individual. At the organizational level, meaning that the outcomes of engaging in CSR are directly related to the firms' performance. Studies in this field have mostly been concerned with the relationship between CSR and employees' commitment (Brammer et al., 2007; Maignan, Ferrell, & Hult, 1999; Rego, Leal, Cunha, Faria, & Pinho, 2010), and identification to the firm (Berger, Cunningham, & Drumwright, 2006; Collier & Esteban, 2007; Rodrigo & Arenas, 2008). Indeed, literature focusing on employees' commitment and identification presenting CSR as a driver to establish a positive relationship between the employees' perspective and firms' responsibilities. In most cases, observations suggest an improvement concerning time, energy and dedication that employees devote to firms (Maignan & Ferrell, 2004). Previously, Maignan et al. (1999) stated that corporate citizenship might be an important tool for internal marketing as it can promote motivation, keep the employees informed and create bonds. Other studies focused on the employee engagement (Caligiuri, Mencin, & Jiang, 2013) and participation (Chen & Hung-Baesecke, 2014). Fewer studies contemplate the individual level, which can be related to the personal value created for the employees. Those studies include concerns regarding the overall well-being of the employees related to CSR (Aguilera et al., 2007) or the fulfilment of psychological needs (Bauman & Skitka, 2012). However, the literature suggests that further investigation at individual-level is necessary (Glavas & Godwin, 2013).

A third issue comprises the necessity to throw light on the lack of knowledge about the antecedents of CSR employees' perceptions (Rupp et al., 2006), as well as the role of individual differences moderating the effects of CSR. The fourth issue relies on broadening the understanding of internal CSR considering the individual perceptions and, most important, their behaviour, about CSR initiatives (Kim et al., 2010). The emphasis on the participation on CSR activities rather than access the employees' opinions could also leverage the discussion on internal CSR.

A fifth issue is related to the conceptualization of CSR by employees. Employees rarely have the opportunity to describe or even identify their own definition of CSR (Maignan, 2001). Related to this topic is the assumption that employees are familiar or even interested in social responsibility achievements of firms (Kim et al., 2010). Future research should evaluate the accuracy of these assumptions.

Regarding the main issues and challenges that can be found in past literature, although contributions on employees' and CSR study are evolving in several streams of literature, much more could be added. Employees can also be considered as being beneficiaries of organisation's internal CSR while also being part of the firms' effort to embrace CSR for other stakeholders. As explained by Camilleri (2012, p. 111), employees are in the end double agents, which explains their importance to firms' CSR.

2.2.5 Summary

In this section the construct of Corporate Social Responsibility (CSR) was addressed taking into consideration five main issues. First, a reflection on its notion, scope and relevance was provided. The lack of consensus regarding a single definition was overcome with the insights provided by different literature perspectives. The prominence of CSR in the modern narrative of business was supported by the relevance both in practice and theory. Nevertheless, new perspectives on the study of CSR are required to understand the dimensions of this complex construct that involves so many societal layers. Second, a deeper analysis on the theoretical evolution of the CSR was employed, from a more instrumentalist perspective to a broader perspective. It was especially relevant to notice the differences and the complementarities between stakeholders' approach and managerial approach to CSR, to conduct to a value creation approach. Additionally, in order to broad the CSR understanding, a reflection on the main objections of CSR provided by literature, was considered. Fourth, the claims of academia to deepen the internal dimensions of CSR were also reflected in a state of the art regarding CSR and employees' insights from literature. Fifth, finally the results from the state or art provided support to a reflection regarding the challenges of study employees and CSR. The analysis of the issues and challenges referring to this topic then culminated in relevant insights about CSR and employees. After the presentation of the first main construct of the study, the next section will be focused on the second main construct: Value Co-Creation.

2.3 Value Co-Creation

The present study relies on the idea of Corporate Social Responsibility (CSR) as a co-created reality. To support this perspective, it is essential to focus on the concept of Value Co-Creation (VCC). As explained by one of the pioneering authors of co-creation of value in management context, the new paradigm of value lays on the idea of firms and customers creating value simultaneously (Prahalad & Ramaswamy, 2004a). The creation of value typically accounts for the firm developing valuable products and services inside its boundaries. Then, those products and services are offered to the market and consumers receive the value created. In the context of VCC, the value-in-exchange perspective loses its importance to a new unique value-in-use or value-in-context perspective. Both firms and consumers are involved in value creation. The conceptual basis of VCC is grounded in the firm–customer dyad. This is the starting point to adopt and adapt VCC to a different theoretical framework and context such as CSR. Furthermore, VCC is also grounded within the service logic context, which will be discussed to provide an overall dimension of the concept. This theoretical background encompasses a new understanding of value creation and marketing (Vargo & Lusch, 2008b), but also includes contributions from the studies about social construction, which will be next described.

2.3.1 Value Co-Creation and the Service Logic Context

Service Logic as a formal perspective to conceive value creation and marketing can be tracked back to Vargo and Lusch (2004) study's contributions. In their work, the authors advocate for a new view of service. In fact, as noticed by Grönroos (2011) that was the first time that service as a sub-discipline reached mainstream academia. The interest in the "new dominant logic" allowed the adoption of value creation and value co-creation features described by the authors (Vargo & Lusch, 2008b). Indeed, resources such as services and products do not have value embedded in its features. Value is co-created with customers when used, in a specific context, where firm and customers interact.

The importance of services in marketing literature was specially highlighted during the 50s of last century. With the emergence of services marketing as a discipline, services – often intangible, were fundamentally different assets from goods - often tangible. Thus, earlier studies were frequently concerned with the analysis of those differences (Vargo & Lusch, 2004). At the same time, the previous goods dominant logic did not answer services marketing concerns. According to the authors, a new paradigm was urgently needed. Although recognizing the important efforts of services marketing scholars, the authors went further regarding services conceptualization. They defended that the real issue was not regarding the differences between services and goods. Instead, the main issue is that all goods are indeed a service. Accordingly, marketing should go beyond the goods dominant logic (GDL) (Vargo & Lusch, 2004). This means that service becomes the fundamental basis of exchange, in opposite to a goods. Firms and customers actually exchange services for services, since products are mostly the physical evidence of the service process.

Thus, in 2004, Vargo and Lusch proposed a "fundamental shift in worldview" of marketing by defending the service dominant logic (SDL). The prevailing view of GDL was mostly focused on tangible products produced by the firm which *a priori* determined its value. The possible intervention of the consumer in the process was not even considered. Therefore, marketing was above all concerned with trade and products' distribution. This perspective left aside aspects such as interaction and the importance of people as the interface of the firm and the experience of the consumer.

Vargo and Lusch (2004) went even further and considered that all firms are service firms. For that reason, marketing thought, and practice should be grounded in service logic principles and theories. The focus of exchange necessarily changes, as well as the role of customers. "*The central concept in S-D logic is that service – the application of resources for the benefit of another party – is exchange for service*" (Vargo & Lusch, 2011, p. 184). For the authors, services can then be defined as *"The application of specialized competences (knowledge and skills) through deeds, processes, and performances for the benefit of another entity or the entity itself"* (Vargo & Lusch, 2004, p. 2). According to the authors, the presented services' definition was meant to address all kinds of business and industries.

To better explain this perspective, Vargo and Lusch (2004) explained the concepts of operand and operant resources. According to the authors, *operand resources* are those resources *"on which an operation or act is performed to produce an effect"* (p.2). In other way, *operant resour*ces are those resources *"which are employed to act on operand resources (and other operant resources)"* (p.2). The focus is mostly on human skills and knowledge which are considered to be operant resources (Vargo & Lusch, 2011). The integration of consumer capabilities into the service process allows the integration of new inputs that ultimately will lead to value co-creation and even conduct to competitive advantages (Zhang & Chen, 2008).

In this scenario, Vargo and Lusch (2004) proposed eight propositions to ground their theory. These propositions were then updated to ten foundational propositions (FP) to better understand SDL (Vargo &

Lusch, 2004, 2008a). In the article entitled "Service-dominant logic: continuing the evolution" (Vargo & Lusch, 2008b, p. 7), the propositions are presented as replicated below:

FP1. *The application of skills and knowledge are the fundamental basis of exchange;*

FP2. *Indirect exchange masks the fundamental basis of exchange;*

FP3. *Goods are a distribution mechanism for service provision;*

FP4. *Knowledge is the fundamental source of competitive advantage;*

FP5. *All economies are service economies;*

FP6. *The customer is always a co-producer;*

FP7. *The enterprise can only make value propositions;*

FP8. *A service-centred view is inherently beneficiary oriented and relational;*

FP9. *Organizations exist to integrate and transform micro-specialized competences into complex services that are demanded in the marketplace;*

FP10. *Value is always uniquely and phenomenologically determined by the beneficiary.*

According to the aforementioned foundational propositions, in particular, the FP6 "*The customer is always a co-producer"*, SDL considers that the customer is always a co-producer of value (Vargo & Lusch, 2004, 2008a). However, in 2008, the original proposition was reformulated to "*the customer is always the co-creator of value*", without further specifications, as noted by Grönroos (2008).

Later, the authors considered that "*a service centred dominant logic implies that value is defined by and co-created with the consumer rather than embedded in output"* (Vargo & Lusch, 2011, p. 184). Therefore, for SDL, value is always co-created, and firms 'merely' introduce a value proposition into the value creation process (FP7). "*The provider cannot unilaterally create value but rather can only offer value propositions that provide the prerequisites for value"* (Edvardsson, Tronvoll, & Gruber, 2011, p. 327).

Grönroos (2011) also recognized the importance of SDL for marketing and business, since it simultaneously allows firms to go beyond more restrict frameworks and models and offers a different perspective on consumers' role. Indeed, service logic pays attention to the service process as a whole, which means that service production and consumption are equally relevant.

However, Grönroos and Ravald (2011). challenged some of the propositions highlighted in a deep critical analysis in their work. The idea that the "*the customer is always the co-creator of value*" is refused to put across a key element on the equation: the interaction. "*What a service perspective on business (service logic) uniquely offers as a logic for value creation is not that customers become co-creators of value"*, but rather that the firms when performing as service providers get opportunities to become co-creators of value with their customers*, "but only if direct interactions between service provider and customers exist"* (Grönroos & Ravald, 2011, p. 291). This new insight is extremely important to really comprehend the process of co-creation of value. The reformulation adds the notion of the creation of opportunity instead of the mandatory perspective of customers as co-creators.

According to Grönroos and Ravald (2011, p. 285) "*reciprocal value creation is the basis of all business*". As stated before, SDL expands the perspective of exchange and value creation. Vargo and Lusch (2011) explained that *"all social and economic actors engaged in exchange (e.g. firms, customers, etc.) are service providing, value creating enterprises (...)*". According to the authors, this complex and dynamic system of actors develops a relationship exchange where value happens to be co-created. These actors also provide *"the context through which 'value' gains its collective and individual assessment"* (p.182). This leads to the idea of a systems orientation and it *"has different implications for understanding and applying principles of value co-creation, as is particularly essential in an increasingly interconnected, and thus increasingly dynamic, world"* (Vargo & Lusch, 2011, p. 184).

Hence, Vargo and Lusch (2004) explained that SDL involves a closer relationship with the customer, taking into account their individual and dynamic needs. Indeed, the customer is an imperative element of value creation. As McColl Kennedy et al. (2012) synthesized, the idea of the consumer as an active part of the value creation relationship is not new. The novelty is that the service providers are half of the equation, and the customer will actively participate in the value-creating process. The customers will provide different inputs: from other sources and from customers' individual activities, in a specific social context.

The theoretical background of value co-creation of the present study is based on Services Logic, or the Marketing Service context, as introduced before. Nevertheless, the notion of the importance of context for understand value co-creation is also crucial. According to Edvardsson et al. (2011) the relevance of including social forces that affect he creation of mutual value are also of high importance to understand value co-creation processes. The fact that the firm-customer value co-creation process occurs within a specific social context is determinant for understand the phenomenon. The authors suggested that value co-creation follows social structures established in social systems. Following the example of the co-creation process at a university provided by Edvardsson et al. (2011), the value it is not considered the teaching/educating process as usually understood. In fact, the co-creation process corresponds to the learning process, since it implies an active role of the students using their resources and interacting with other actors, such as instructors, in a very particular social context.

Moreover, considering the McColl Kennedy et al. (2012) study, when referring to business activities, "*all activities, including customer value co-creation, take place within social systems, and that individuals have the potential to learn, adapt and make choices based on their perceptions of their socially constructed world*" (p. 10). The idea that value co-creation happens in a specific context, with actors with defined roles, underlies the relevance of social interactions. Considering the study of the social interactions is crucial to understand firms and employees' interactions. It is possible to verify that focus on social interactions is compatible with SDL, as argued by the authors. Therefore, it is determinant to the holistic perspective of Service Marketing and customer value co-creation.

2.3.2 The Notion, Scope and Relevance of Value Co-Creation

Literature refers countless times to value creation and its major importance to better comprehend marketing and management (Lindgreen, 2005). It appears to be a very solid concept and theory rarely questions its relevance, assuming an implied definition that is not object of debate. However, a deeper analysis reveals that although very popular, there is a lack of understanding regarding the definition and processes involved in value creation and in service logic (Grönroos & Ravald, 2011). The same issues can be extended to value co-creation.

Departing from value creation, the concept can be described as elusive, since literature has met serious obstacles providing a clear approach (Sánchez-Fernández & Iniesta-Bonillo, 2007). One stream of research understands value from an economic value perspective where exchange value is accountable and measurable on costs and scarcity basis (Woodall, 2003). Another stream of research regards value as value-in-use reality, adopting a broad utilitarian basis. Thus, this means that "value imply some form of assessment of benefits against sacrifices" (Grönroos, 2011, p. 282). Other authors defend a more philosophical and abstract perspective, including human values within the equation (Woodall, 2003). However, the overlap between value and personal values have also led to some misinterpretations although the concepts are completely different (Sánchez-Fernández & Iniesta-Bonillo, 2007). The difficulty to define and measure value goes beyond academy and also affects firms. (Lindgreen, 2005). Consequently, a unique definition remains unclear.

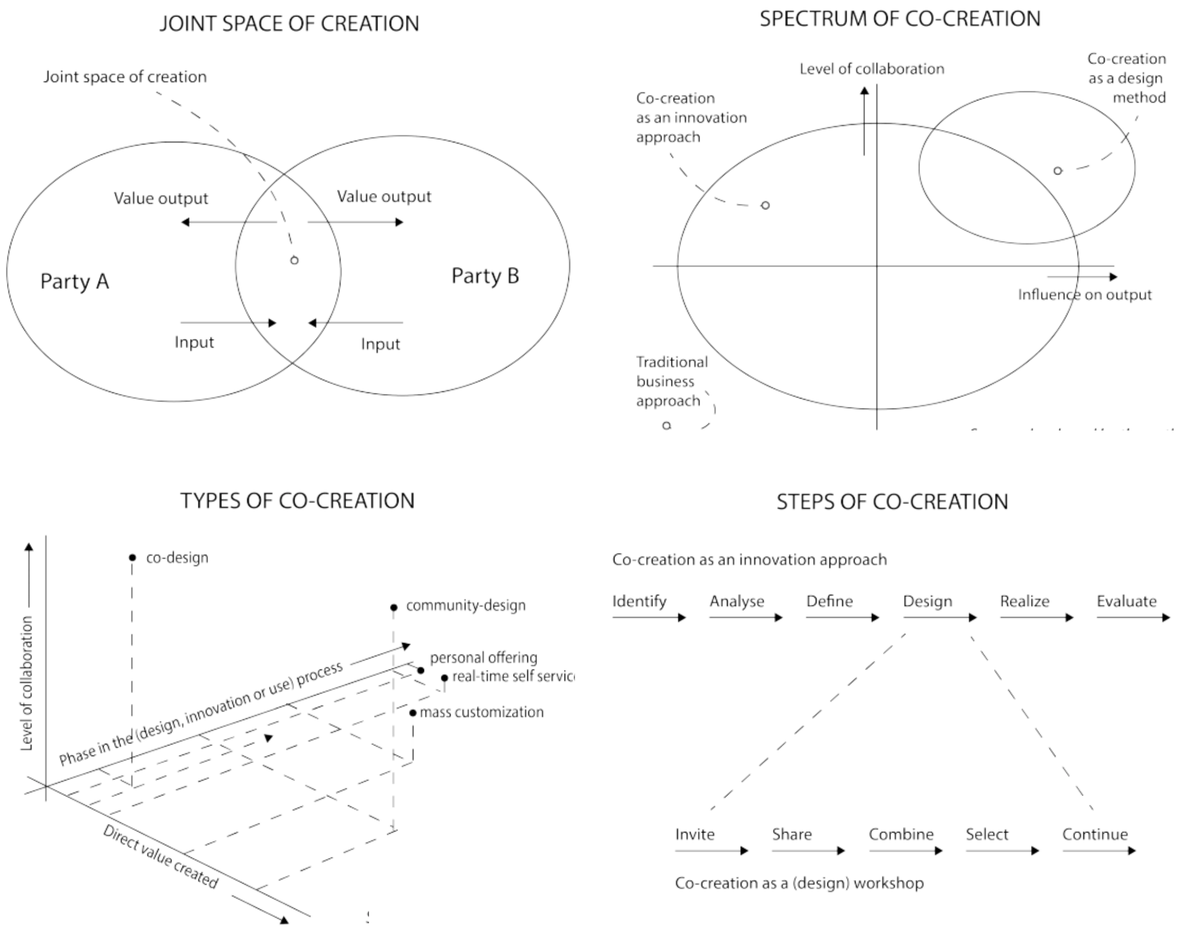
Grönroos (2011) in his critical analysis towards value creation and value co-creation in service logic, emphasized the misinterpretations derived from the confusion surrounding the concept. Thus, the author understands that it is important to clarify in the first place what does include value co-creation (VCC). In his analysis, Grönroos (2011) identified that the academics exploring VCC might take into account the economic value, the social value, the environmental value, among others. Additionally, the author also underlies that in some extent, the literature is including all of these 'values' at the same time in a more holistic perspective.

From unidimensional definitions, based on consumers' perceptions of utility or price or quality or satisfaction, to multidimensional definitions, literature has proposed several conceptualizations of VCC throughout the years (see the meta-analysis contribution from McColl Kennedy et al. (2012). While the unidimensional definitions are simpler and allow a more workable basis, the complexity of multidimensional definitions reveals ambiguity and more difficulty to work with. According to the authors' systematic review of the topic, words like complex, multifaceted, dynamic and subjective are used to characterize value co-creation.

More recently, De Koning, Crul, and Wever (2016) have been working upon a meta-analysis about co-creation models and found fifty models in literature that attempted to capture a visual representation of co-creation. The authors suggest that several representations allow a better understanding of the meaning, the dimensions and the intertwined profile of the construct. The results provided content to develop four meta-models of co-creation: i) joint space of creation; ii) spectrum of co-creation, iii) types of co-creation and iv) steps of co-creation. The four meta-models based are presented on Figure 2.4. The first category of models, identified as joint space creation, includes the overlap of two actors and the space between them are de co-creation. The second category of models is related with the overlapping between other fields of knowledge, such as open innovation and participatory design. The third category of models includes the models focused on the identification of types of co-creation. The authors identified five types 1) personal offering, 2) real-time self-service, 3) mass-customization, 4) co-design and 5) community design, organized by three criteria a) level of collaboration, b) phase in the process and c) direct value created. The fourth category of models addresses the steps of the co-creation process.

Another important issue is the blur surrounding the processes involved in value creation, and therefore in value co-creation. According to Grönroos (2011), the study of value creation is also very inaccurate regarding this aspect. Little attention is given to the moment it starts and the moment it ends, and what is in between. Generally, it can be said that is expected that after a process of value creation the user/customer became better off than before (Grönroos, 2011). The fact that the value creation is not accidental, emerging spontaneously between the entities, indicates the need to know how conscious and deliberate value is created.

Figure 2.4. Meta-models of co-creation.



Source: De Koning et al. (2016, p. 274).

Regarding value-creation, the process has at least a significant foundation: interaction (Grönroos, 2011). The author assumes that "*although customers are in charge of their value creation and fundamentally are the value creators, during direct interactions, provided that the firm makes use of the opportunities of such an interactive process, the firm also co-creates value with customers*" (p.290).

According to Vargo and Lusch (2004), co-creation goes beyond the exchange process. They suggest a new frame of reference for value creation which considers the co-creation experience as the basis of value. Thus, the focus is on individuals and their co-creation experiences. Prahalad and Ramaswamy (2004c) advanced with the importance of co-creation experience as a personalized experience, mediated by events, the context of events, individual involvement and the derivation of personal meaning. An example could be the professional learning example of Coursera[5] and the co-creation of intellectual capital. Lego[6] and its programming platform for users to develop Lego's software is another example.

To simplify this complex concept, Prahalad and Ramaswamy (2004c, p. 16) explained what co-creation is not: "*It is neither the transfer nor outsourcing of activities to customers nor a managerial customization of products and services. Nor it is a scripting or staging of customer events around the firm's various offerings. That kind of company-customer interactions no longer satisfies consumers today*". Although applied to customers, it is possible to extend these considerations to other stakeholders. Indeed, the firm and employees and other stakeholders became convergent. Thus, this new approach to co-creation reveals that not only the firm's aspirations matter. Every participant in the process collaborates in value creation which leads to a value co-creation experience.

2.3.3 Understanding Value Co-Creation Experience

To understand value co-creation (VCC) experience, it is relevant to firstly examine how firms when involving customers, co-create value. Considering the Prahalad (2004) practical example, the value co-creation experience comprises a series of steps performed by the firms and customers. First, the firms might involve the customer in the firms' activities with a persuasive communication strategy that leads to customer engagement. Second, the firm invites the customer to be involved in the activities as being part of the construction of the service. Third, the firms provide the context to the participation of the customer. Four, the firm assists the customer in the customer experience. Five, the customer is integrated in the activity, designing and producing the service or the product, being part of the creation of value with the firm.

[5] https://www.coursera.org/

[6] http://www.lego.com/

To address the value co-creation experience, Prahalad and Ramaswamy (2004c) suggested the idea of a conceptual model corresponding to the components of VCC. The DART model, introduced by the authors and further developed in other researchers' works (e.g. Albinsson, Perera, & Sautter, 2011; Becker & Nagel, 2013; Mazur & Zaborek, 2014; Taghizadeh, Jayaraman, Ismail, & Rahman, 2016), became one important contribute to understand the elements encompassing co-creation of value and how businesses are involved in the phenomenon. The authors claim for a focus on the "*total co-creation experience*" (p. 23) and a deeper understanding of the process of co-creation through DART model. The DART model includes four building blocks of the co-creation experience between a consumer and a firm, namely: i) Dialogue, ii) Access, iii) Transparency iv) Risk assessment. According to the authors, to create a new dynamic of co-creation, the building blocks can be combined in different ways by the firms. Since the beginning of the 2000's, Prahalad and Ramaswamy have been working upon this idea of the four building blocks of value co-creation (e.g. Prahalad & Ramaswamy, 2000; Prahalad & Ramaswamy, 2002; Prahalad & Ramaswamy, 2004a). The elements of the DART model will be next present in detail.

The first building block is dialogue and it is related to mutual interactivity, deep engagement and propensity to act. This building block involves listening, empathic understanding and recognizing the emotional, social and cultural context of experiences. It requires having issues of interest between consumer and the firm, a forum in which the dialogue occurs, and explicit or implicit rules of engagement. Thus, the dialogue goes beyond sharing and implies new levels of understanding between consumers and firms, in which value from consumers' perspective is also seen. The authors also refer that dialogue is related to the creation and maintenance of a loyal community (Prahalad & Ramaswamy, 2004c).

The second building block is access and it is related to information and tools provided by the firm to the customers. According to Prahalad and Ramaswamy (2004c), this second building block can also include the access to desirable experiences and on-demand resources. Most of all, access can transform the capacity for self-expression (the consumer can become author, publisher and manager of the value creation process) (Prahalad & Ramaswamy, 2004c).

The third building block is transparency. Transparency refers to the symmetry of information between consumers and the firm and is also related to the trust between firms and consumers. As explained by Prahalad and Ramaswamy (2004b), dialogue is not effective without access and transparency. The three building blocks are related and are crucial for a "meaningful dialogue" (Prahalad & Ramaswamy, 2004b,

p. 9). It is not possible to assure a dialogue between firms and individuals without the guarantee of access and transparency to information by the consumers.

The fourth building block is risk assessment and refers to the probability to harm the consumer. "*Can firms unilaterally manage risks in an environment of co-creation? On other hand, if consumers are active co-creators should they shoulder responsibility for risks as well?*" (Prahalad & Ramaswamy, 2004c, p. 27). The question might be related to the loss of consumers have to face in a co-creation context (e.g. discomfort by also being in charge of value creation). According to Prahalad and Ramaswamy (2004b), the understanding of risk-benefits is a personalized assessment (e.g. when the patient decide to change his own medication).

The authors also underlined the advantages of the combination of the different building blocks. "*Combining the building blocks of transparency, risk assessment, access, and dialogue enables companies to better engage customers as collaborators*" (Prahalad & Ramaswamy, 2004c, p. 31). The combination between the building blocks is presented in the following terms: access and transparency, dialogue and risk assessment, access and dialogue and transparency and risk assessment. Transparency and dialogue are not combined. "*They contribute to the debate, both technically and in terms of their expectations and views of value. In so doing, they are co-shaping the future*" (Prahalad & Ramaswamy, 2004c, p. 27). In addition, "*consumers must trust the firms with which they engage in co-creation*" (p.33).

Additionally, the authors highlight the importance of interaction between the consumer and the company as the virtual dimension "*where the co-creation experience occurs, where individuals exercise choice, and where value is co-created. Points of interaction provide opportunities for collaboration and negotiation, explicit or implicit, between the consumer and the company – as well as opportunities for those processes to break down*" (p.33). According to Albinsson, Perera, and Sautter (2016) the DART components are co-dependent conditions for the development of VCC.

The DART model proposed by Prahalad and Ramaswamy (2004c) also inspired some attempts to develop a scale to measure value co-creation. Accordingly, DART is one of the currently most complete frameworks (Mazur & Zaborek, 2014) as the model includes four building blocks of the co-creation experience between a consumer and a firm, namely, Dialogue, Access, Risk assessment and Transparency. As noticed by the literature, there is a lack of quantitative studies regarding this particular model (e.g.Mazur & Zaborek, 2014; Taghizadeh et al., 2016). The referred authors also underlined that the few qualitative attempts to study DART model, such as case study analysis, as insufficient.

Another pioneering attempt of developing a comprehensive measurement of value co-creation is attributed to Yi and Gong (2013). The authors proposed a customer value co-creation behaviour scale, specifically focusing on the customer involvement in value co-creation. The scale comprises two dimensions: the customer participation behaviour and the customer citizenship behaviour, with each dimension having four components. The customer participation behaviour includes information seeking, information sharing, responsible behaviour and personal interactions. The customer citizenship behaviour includes feedback, advocacy, helping and tolerance. In an initiative to illustrate the complete multidimensional theoretical nature of value co-creation, Ranjan and Read (2016) developed a measurement instrument including the two main dimensions of VCC, in align with theory: co-production and value-in-use. The co-production includes: knowledge, equity and interaction. The value-in-use includes: experience, personalization, and relationship.

2.3.4 From Value Co-creation with Customers to the Internal Marketing Context

To provide a setting to the analysis for the present study, it is relevant to track its purpose within the internal marketing context. Payne and Holt (2001) suggested that the consumer has been the only key stakeholder of the value creation process. However, to increase the understanding of value-creation it is necessary to include other stakeholders. The internal marketing context is intrinsically related to the service logic context. According to Gronroos (1997, p. 331),"*if internal marketing is neglected, external marketing suffers or fails*". Although the importance of internal marketing is not new, the concept was only introduced in literature in the late 1970s, emerging naturally within the new and integrative approach that focus the attention in long-term relationships in business, going beyond a transactional exchange perspective (Gummesson & Gronroos, 2012) and the ambition to deliver consistent high service quality (Rafiq & Ahmed, 2000).

Kotler and Keller (2014) identify internal marketing as an element of the holistic perspective of marketing which embraces all the interdependencies of marketing environment. The authors define internal marketing as "*the task of hiring, training, and motivating able employees who want to serve customers well*" and it is a guarantee that the overall organization is adopting the marketing principles (p.19).

Notwithstanding this starting point, much more could be added in terms of the components and outcomes of internal marketing. For example, in Kim, Song, and Lee (2016) analysis, the authors emphasized the components of internal marketing as: quality of welfare systems, training, compensation, communication, and management support. The authors also identify that the literature has not only confirmed that internal marketing is positively related to business performance indicators but also with employees' attitudes. This includes organizational commitment, job involvement, work motivation and job satisfaction. The importance of the employees' psychological connection with the firm is one of the aspects that Kim et al. (2016) stress. As the authors explained, the firm will benefit from this connection and a good relationship with the employees will be assured.

A deeper analysis of the concept of internal marketing can be found in Rafiq and Ahmed (2000). To clarify the several contributions of the literature, the authors developed a list including the key criteria often reported in internal marketing conceptualizations (p.453):

1. Employee motivation and satisfaction.
2. Customer orientation and customer satisfaction.
3. Inter-functional co-ordination and integration.
4. Marketing-like approach to the above.
5. Implementation of specific corporate or functional strategies.

According to Rafiq and Ahmed (2000), a definition of internal marketing should include all the listed items. The objective was to broad the internal marketing to other areas of knowledge, other than the services context. The definition combines Rafiq and Ahmed (2000) previous works as well as Gronroos (1985) study's contributions (Rafiq & Ahmed, 2000, p. 454): "*Internal marketing is a planned effort using a marketing-like approach to overcome organizational resistance to change and to align, motivate and interfunctionally co-ordinate and integrate employees towards the effective implementation of corporate and functional strategies in order to deliver customer satisfaction through a process of creating motivated and customer orientated employees*."

In a similar perspective, the Nordic School refers to the employees as part-time marketers (e.g. Gummesson & Gronroos, 2012). The concept of *part-time* marketers, was firstly introduced by Gummesson (1991) and calls into attention the importance that non-marketing-people have to improve the firms' marketing function. This concept refers to employees of a firm that influence customer experience at a certain point and are not part of the marketing and sales department. For Gronroos

(1997) this *part-time* marketers should be prepared for the marketing tasks as well, since marketing starts from the organizations inner and spreads to the outside environment. The author posits that it is beneficial for marketing to introduce an active marketing approach to the internal market of employees.

In the same sense, Ballantyne (2003) suggests that internal marketing can create value not only for the organisation and its customers but also for its employees. The author presents a relationship-mediated theory to understand internal marketing as a relationship development strategy. The ultimate purpose of internal marketing is to promote the continuous renovation of knowledge to stay relevant in the market. The objective is to provide internal marketing with legitimacy. This perspective puts employees at a spotlight and extends its original functions to marketing through a learning process, although that might not be its core activity. The emergence of new internal knowledge as a result of learning activities might have consequences on the external market performance as well.

2.3.5 Summary

In this section, the concept of Value Co-Creation (VCC) was addressed, considering the importance of its understanding regarding Corporate Social Responsibility (CSR) as a relational process. First, the Service Logic Context was presented in order to frame the idea of VCC. The focus was on framing the VCC in the broader context of the new marketing paradigm. This allowed to go from the understanding of value as exchange to value-in-use, which is a key aspect of VCC. Second, the notion, scope and relevance were explored. The relevance of the interactions as the basis of VCC was emphasized. Third, the VCC experience was highlighted and the DART model was addressed to understand the components of the co-creation process. In the end, the internal marketing context was provided. After the presentation of the second main construct of the study, the next section will introduce the proposed model of Corporate Social Responsibility Value Co-Creation.

2.4 A Model of CSR Value Co-Creation

To ground the idea of Corporate Social Responsibility (CSR) as a co-created reality in this study, contributions from Value Co-Creation (VCC) are considered, embedded in the Service Dominant Logic (SDL) perspective. As already mentioned, the applicability of SDL theory and concepts have been recently addressed to other scenarios and contexts, as for example the case of the study of Luca, Hibbert, and McDonald (2016). The authors found the service-oriented approach potentially relevant to explain contemporary social marketing and, consequently, social change. The interest in translating and adapting the SDL approach to different realities and areas of knowledge as the originally thought can be explained by the plasticity of its nature. It allows capturing the dynamic processes of human experiences in corporate contexts. Indeed, this approach to business provides a new understanding of value creation and marketing between firms and customers, going beyond strict exchange of goods (Vargo & Lusch, 2008b).

The proposed interchangeability of the value co-creation concept offers the opportunity to question if value co-creation ideas can be applied to corporate social responsibility. This can be related to the attempt to broad the marketing ideas to a wider social spectrum. In the 1970s, Kotler and Zaltman defied the established knowledge about marketing questioning if marketing concepts and techniques could be applied to the social marketing activities (Kotler & Zaltman, 1971). A similar conceptual effort is now being done by scholars providing validation for value co-creation theoretical foundations to be extended to different academic contexts.

In this study, value co-creation is understood as relevant beyond the fields of were the concept was developed, similarly to other authors (e.g. Jamali et al., 2015). However, as opposed to the view of Jamali et al. (2015), co-creation of value is not understood as an exclusively strategic phenomenon but also as a relational and social phenomenon. Moreover, value co-creation is considered beyond an unconscious and spontaneous process. Indeed, it is conceived as a conscious and explicitly process (Vargo & Lusch, 2008b), where interaction happens in order to create mutual value.

The basis of the co-creation of value is therefore interaction (Grönroos, 2011). Grönroos (2011, p. 290) assumed that "*although customers are in charge of their value creation and fundamentally are the value creators, during direct interactions, provided that the firm makes use of the opportunities of such an interactive process, the firm also co-creates value with customers*". These considerations should be taken into account in the context of firm and employees (similarly to other stakeholders), where their roles create value, becoming convergent. Additionally, in the SDL, relevance is given to the points of interaction where value is co-created.

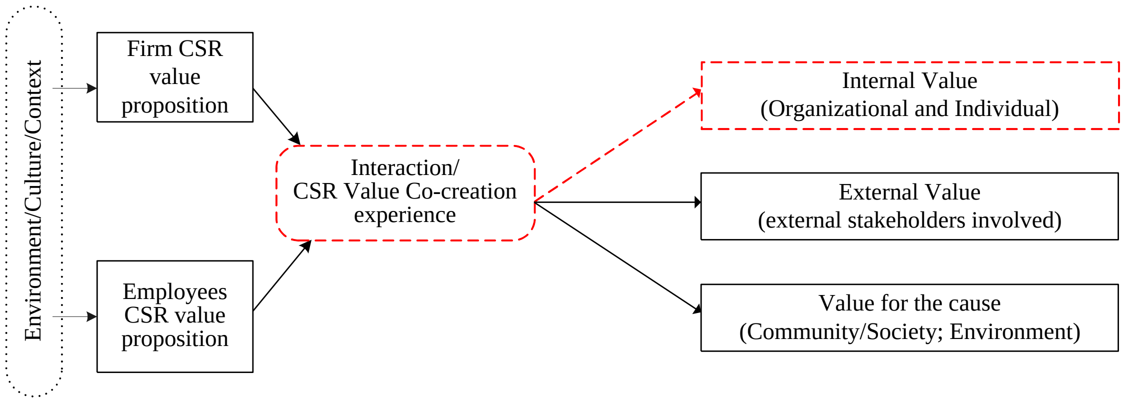
As previously addressed, it is essential a deeper comprehension on what VCC experiences are, and for instance the focus should be on individuals and their co-creation experiences (eg. Prahalad & Ramaswamy, 2004b; Ramaswamy, 2009). The attention is on the importance of the co-creation experience as a personalized experience. According to the example provided by Prahalad and Ramaswamy (2004c, p. 10): "*Value lies in the co-creation experience of a specific patient, at a specific point in time, in a specific location, in the context of a specific event*". Based on the same argument, value is related to the co-creation experience of a specific individual, in a specific organizational context. According to the authors, co-creation goes beyond the exchange process and encompasses four stages. The four stages are dialogue (interactivity, deep engagement, propensity to act), access (information and tools), risk assessment (probability to harm the consumer) and transparency (equity between the parts involved) and constitute the DART model. The four building blocks of co-creation were already presented in a previous section of the study (see section 2.3.3).

In the qualitative study carried out by Biggemann et al. (2014), the process of value co-creation was analysed considering the development of programs of social responsibility. The purpose was to achieve sustainability calling for the stakeholders' participation. This constitutes an example of the VCC process and a visible outcome consists in the increase of transparency and trust in the firms' day-to-day life. As Prahalad and Ramaswamy (2004a, p. 7) mentioned, "*no matter how the future unfolds in terms of roles, rights, and responsibilities of companies and consumers, companies will have to engage consumers in co-creation of value*". It is expected that this necessity can also be extended to other stakeholders, such as employees, and in different contexts – such as CSR.

Furthermore, the present study considers the internal marketing context fundamental to understand how CSR is developed within the firm. The focus on the relationship development can be put into perspective regarding internal marketing insights, such as the participation in CSR activities. According to the analysis performed in the Literature Review chapter, it is possible to notice that individual outcomes directly related to employees (e.g. well-being, personal satisfaction, enjoyment) are often left aside, which also needs further investigation.

The emphasis of the study encompasses the relevance of employees as co-creators of value in a CSR scenario. It aims at specifically understand how firms and employees can co-create value within the organizational context they are inserted in, regarding responsible business efforts. The importance of the context, specifically the environment and culture embedded in the organization and at the individual level, will condition the CSR value propositions of both firm and employees. The creation of mutual value only happens if direct interactions occur, which corresponds to the CSR value co-creation experience itself. The outcomes of those interactions are the creation of internal value (to the firm and to the individual internal stakeholders), external value, and value for the embraced cause. The overall framework of the process of value co-creation between firms and employees is presented in Figure 2.5. As can be depicted by the dashed line, the present study efforts are concentrated in the CSR value co-creation experience and the internal value originated by the interaction between employees and the firm in a responsible business context.

Figure 2.5. The overall framework of CSR value co-creation process between firms and employees.



Source: elaborated by the author.

Therefore, the premise of the study is that co-creation of value should be understood as value-in-social-context and that value is a social construction. The roles played by the actors involved are framed by the social context derived from the environment and cultural social aspects, as well as perceptions and behaviour in a co-creation context.

2.4.1 The CSR Value Co-Creation Experience Between Firms and Employees

The study of CSR can benefit from changing its emphasis from the firm to the firm-employee dynamic as a co-created experience. The idea of experience is relevant because it impels to action (McColl Kennedy et al., 2012), going beyond perceptions and attitudes. Therefore, and taking into account Ramaswamy (2011) proposed definition of value creation as well as the contributions of McColl Kennedy et al. (2012) on customer VCC, in the context of the present study CSR value co-creation is: the process by which value is the result of the intersection between the firm CSR value proposition and the employee CSR value proposition, in a given platform of interaction.

CSR value can be understood in three different perspectives, considering the outcomes of the interactions between the businesses' parts involved. Therefore, CSR value is translated into: i) internal value (to the firm and to the employees), ii) external value, and iii) value for the embraced cause (community/society; environment) (see Figure 2.5).

As the previous literature highlighted, CSR is traditionally viewed and studied as a top-down reality, from top management and then spread across the organization. The present study advances that there is preliminary indication in the literature to consider firm and employees as value co-creators in a CSR context. Thus, it is determinant to understand how firms and employees actively participate in the process of value co-creation, regarding responsible business. Thus, it is important to understand:

(i) how the initiatives/programs of CSR are put into practice;

(ii) which are the stakeholders involved – specifically employees – and how they are involved in the design and implementation of CSR initiatives/programs;

(iii) how does the interaction between them occur;

(iv) how the CSR co-creation process happens;

(v) what is the relevance of this involvement.

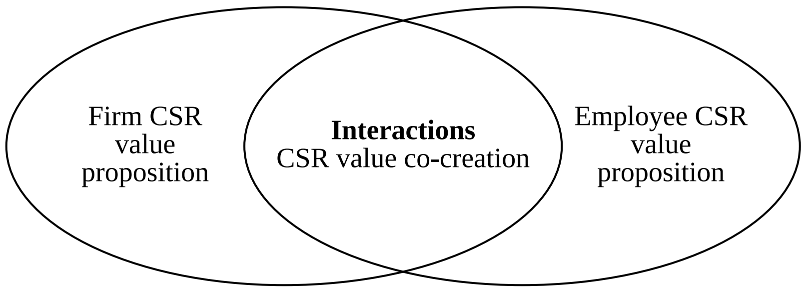
The different aspects above mentioned were in the centre of the research problem developed in the present study. The focus of the study encompasses the relevance of employees as co-creators of value in a CSR scenario. It aims at understanding how firms and employees can co-create value within the organizational context they are part of. The importance of the context, specifically the environment and culture embedded in the organization will condition the CSR value propositions of both firm and employees. The creation of mutual value only happens if direct interactions occur, which corresponds to the CSR value co-creation experience itself.

The first main objective of the study is to provide a deeper insight of how the CSR co-creation process occur between firms and employees, considering both value propositions. To address this objective, three specific objectives were designed.

1. First, to explore the context of the firm regarding CSR to frame the employees' role regarding this topic.
2. Second, to access the perceptions that firms' managers hold about the dynamics between firms and stakeholders – specifically employees - regarding CSR efforts.
3. Third, to examine how the interactions between firms and employees occur, analysing how value propositions are presented and what platforms of interaction are involved.

Figure 2.6. presents a general framework of the experience of value co-creation between firms and employees, based on the value-in-use creation model proposed by Grönroos and Ravald (2011). The authors' model also displays the interactions at its core, having in one side the production value creation and in the other side the customer value creation. The CSR value co-creation experience model proposed includes the firm CSR value proposition and simultaneously the employee CSR value proposition. The core of the interaction between both propositions correspond to the CSR value co-creation experience.

Figure 2.6. CSR VCC experience between firms and employees.



Source: elaborated by the author.

The second main objective of the study is related to the identification and investigation of the experience of CSR co-creation between firms and employees, providing empirical quantitative evidence to its dynamics. The purpose is to take into consideration the adoption of a specific CSR co-creation experience model, that was already presented, the DART model (see section 2.3.3). It is intended to verify the suitability of applying the DART model to the CSR context, providing empirical quantitative evidence. To achieve the second objective, two specific objectives were designed:

1. First, to adopt and adapt a specific CSR value co-creation experience model between firms and employees.
2. Second, to test the CSR co-creation model conceived for the CSR context, considering the internal value generated, regarding the employee individually.

In order to work upon the objectives developed for the study, a conceptual model was developed. The conceptual model is presented in detail in the next section.

2.4.2 Conceptual Model

In line with the modern understanding of business, the present study considers that firms have social and environmental responsibilities towards society (cf. section 2.2). Going beyond economic transactions and law requirements is essential to address these responsibilities. Many firms appear to encompass stakeholders' concerns in their business operations as they are committed to minimize or eliminate the bad effects and maximize the good effects of firms' activities on society. This idea, based on Mohr et al. (2001) CSR definition, is the basis for the CSR understanding within the proposed model.

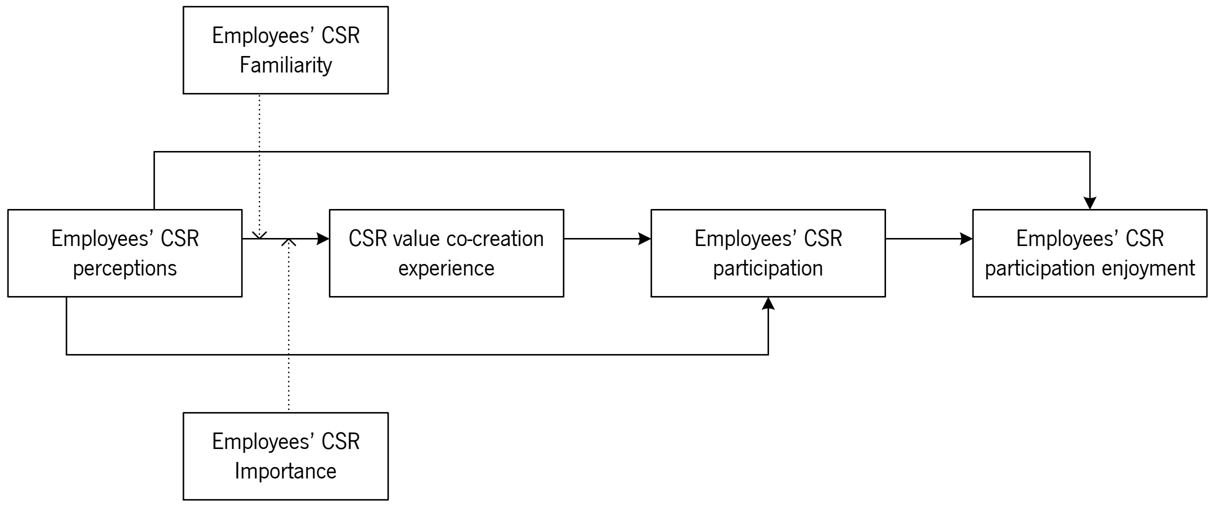
Nevertheless, CSR is generally addressed as a unidirectional deliberation, from firms to society, as a response to media pressure and overall external expectations. Interactions between stakeholders and firms are often put aside in the study of CSR. Literature considers that to overcome scepticism and other forms of distrust it is essential to broad the spectrum of the study of CSR to a new level of understanding (e.g. Christensen, Morsing, & Thyssen, 2013). Thus, the comprehension of these interactions and, consequently the mutual value creating process of CSR appears to be crucial.

The proposed perspective of CSR advances that CSR is a reality co-created between firms and its stakeholders. The responsibility is shared with their concerned consumers, media, stockholders, employees, governance, among others. Recent CSR literature progresses emphasize the collaborative profile of stakeholders handling social and environmental issues with organizations (e.g. Iglesias et al., 2018). For that reason, a static vison of CSR needs to be challenged. The argument of this study is supported by service logic principles of value co-creation.

The starting point of the present study encompasses the understanding of *how* CSR value is co-created between firms and employees (previously mentioned in section 1.3). The study will address this question with an exploratory approach in section 3.3. Additionally, it also encompasses a deeper knowledge on *what extent* is CSR value co-created between firms and employees (mentioned in section 1.3).

Given the last question, the next step of the study is twofold. Firstly, it attempts at providing a conceptualization of the CSR co-creation of value experience in an employee-firm context. Secondly, it intends to operationalize this process, providing empirical evidence to its dynamics. The focus is on the CSR value co-creation experience between the firm and this internal stakeholder and the internal value generated at the individual level (Figure 2.7).

Figure 2.7. Conceptual Model of CSR Value co-creation experience at the internal level.



Source: elaborated by the author.

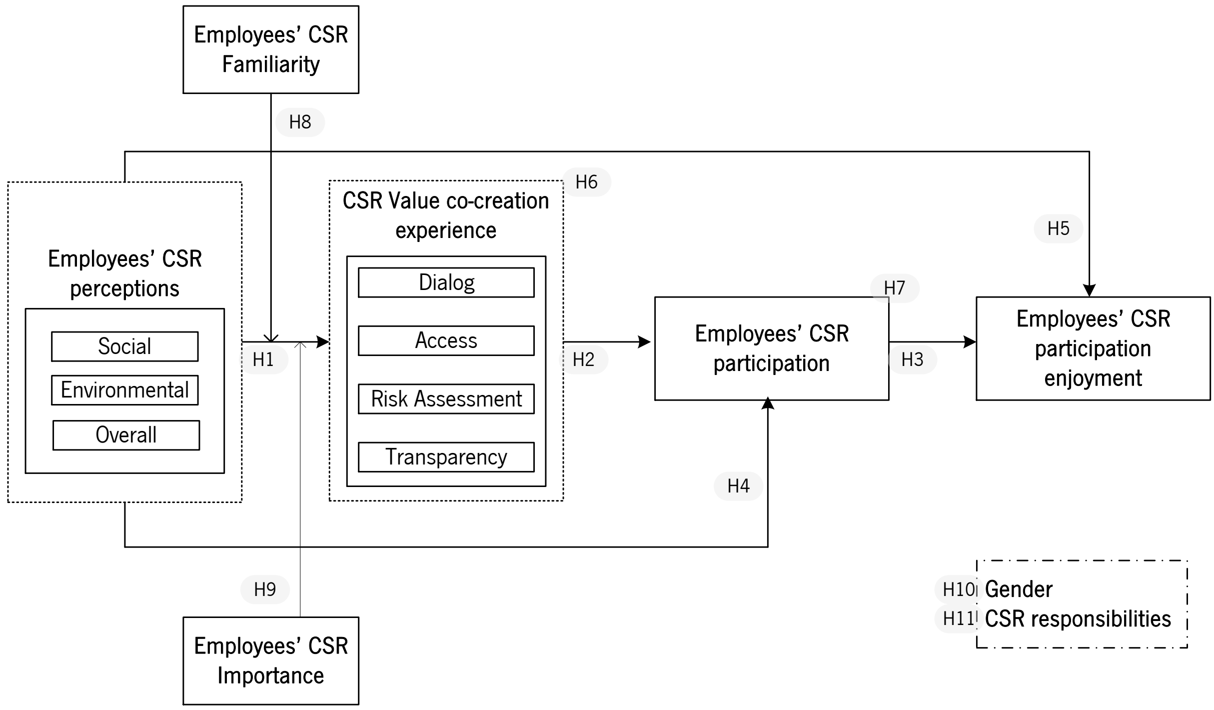
2.4.3 Operational Model

This study assumes a micro-level approach to the CSR value co-creation process, as previously referred in the beginning of section 2.3. The focus is in the interaction, which means the CSR co-creation experience and the evaluation of the internal value co-created at two levels: the organizational and the individual. The starting point of the proposed model is the existence of a CSR value co-creation experience environment provided within the firm. The focus is on the process of CSR value co-creation as contextual dependent of the firm environment instead of relying exclusively on general considerations of CSR. For that reason, the unit of analysis is the CSR co-creation experience placed at the individual level. The dimensions of CSR co-creation experience are studied considering the specific information of CSR environment of each firm, by the employees.

The starting point of the conceptual model is the CSR employees' perceptions regarding the firm's programs and initiatives of CSR. The employees' CSR perceptions are expected to have a positive relationship with employees' CSR co-creation experience. At the same time, it is also expected that the CSR co-creation experience have a positive relationship with the employees' CSR participation and the employees' enjoyment in the participation of the firm's CSR initiatives. It is also argued that CSR co-creation experience mediates the relationship between employees' perceptions and the employees' CSR participation (at behavioural and decision-making levels).

Although positive perceptions of employees regarding CSR may exist (Glavas & Godwin, 2013), there is not enough evidence to ensure CSR participation. Consequently, the impact of CSR co-creation experience in the relationship is important to be explored. Moreover, CSR value co-creation includes the collaboration in the design and execution of CSR experiences (programs and initiatives). Which means it goes beyond of employees' being present in the CSR initiatives, and might have a positive impact on participation. As a dynamic view of CSR is adopted, the impact of employees' CSR participation is also important to mediate the relationship between employees' CSR value co-creation experience and the participation enjoyment. Cognitive assessment of CSR corresponds to the employees' perceptions of CSR and behavioural assessment of CSR have correspondence with employees' CSR participation. It was also important to include an emotional understanding of the outcomes of mutual value creation which will be assessed by employees' CSR participation enjoyment. The moderating effects of employees' CSR familiarity and attributed importance to CSR were also considered. The operational model of CSR value co-creation experience at the internal level is presented in Figure 2.8. All the constructs present in the model are next presented individually.

Figure 2.8. Operational Model of CSR Value co-creation experience at the internal level.



Source: elaborated by the author.
Note: (h) correspond to each developed hypothesis.

Employees' CSR Perceptions

Perceptions are the process to which people select, organize and interpret the information collected through its senses in order to provide an understandable meaning to the world (Alvarado-Herrera, Bigné-Alcañiz, Currás-Pérez, & Aldás-Manzano, 2010). According to Parker et al. (2003), perceptions of employees regarding their work environment have been explored by researchers to understand individual and organizational outcomes. Considering the individual level of analysis, the authors stressed the relevance of the study of job satisfaction, burnout, job involvement, organizational citizenship behaviour, and job performance. Regarding the organizational level, Parker et al. (2003) highlighted the study of perceptions and how impacts accident rates, customer satisfaction, and financial performance.

Taking into account the perceptions in the context of organizational psychological climate, Parker et al. (2003) definition of perceptions is highlighted, similarly to Leal and Rego (2011). The authors describe the understanding of perceptions as the "*individual's psychologically meaningful representations of proximal organizational structures, processes, and events*". This indicates that the reality *per se* does not represent the employees' perceptions since it is object of individual subjectivity. This process of perceptions is affected by their individual differences, learning and situational differences. Rego, Leal, and Cunha (2011) provided elements to support that the employees' perceptions regarding the firm CSR are related to the individual performance.

It is interesting to notice that one of the most usual topics of CSR and employees study is the examination of CSR perceptions (see the literature review of CSR and employees in section 2.2.3). Due to the relevance of CSR perceptions, it was determined that they should be one of the constructs to be explored. Regarding the CSR context, the CSR employees' perceptions are understood with the lenses of Lee, Park, and Lee (2013, p. 1717). Hence, in this study employees' perceptions of CSR are *"the degree to which employees perceive a company supports the activities related to a social cause*".

CSR Value Co-Creation Experience

The value co-creation experience is the core construct of the conceptual model. Although the literature review has provided several conceptualisations of value co-creation, this study adopts the DART model with four building blocks namely, Dialogue, Access, Risk and Transparency. The DART model is one of the most cited and accepted conceptual models of co-creation, firstly developed with a customers' focus in a marketing service context (Prahalad & Ramaswamy, 2004a, 2004b, 2004c). The general aspects of its conceptualization provided a broad understanding of co-creation which allowed a higher permeability to other contexts and concepts, such as CSR. Therefore, the DART model, firstly proposed by Prahalad and Ramaswamy (2004c) and further qualitatively developed in other researchers works' (e.g. Albinsson et al., 2011; Becker & Nagel, 2013; Mazur & Zaborek, 2014; Taghizadeh et al., 2016), became one important contribute to understand the elements encompassing co-creation of value and how businesses are involved in the phenomenon.

As previously explored in section 2.3.3, the model includes four building blocks of the co-creation experience between a consumer and a firm, namely, dialogue, access, risk assessment and transparency. According to the authors Prahalad and Ramaswamy (2004b), dialogue is related to interactivity, engagement, and propensity to act. A key aspect is that both firm and employees are at the same level so effective communication exists. And this is impossible if there is no access and transparency to information, which constitute two other building blocks. To overcome the information asymmetry is fundamental. The last building block is risk, which corresponds to the perceived risk (or benefit) of having an active role in value creation. According to the authors, to create a new dynamic of co-creation, the building blocks can be combined in different ways by the firms.

Efforts have been made to develop and test a scale considering the building blocks of DART (Albinsson et al., 2016). The development of operational instruments considering the importance of co-creation of value between firms and consumers is a topic of major importance. Nevertheless, the degree of progress is still in its early stages. Literature had provided limited attempts to develop quantitative approaches to understand value co-creation. Regarding co-creation with different stakeholders other than customers, the scenario is even more underdeveloped. Nevertheless, in very recent years, efforts have been made in order to propose frameworks to develop measure and validate customers' value co-creation processes (e.g. Ranjan & Read, 2016; Yi & Gong, 2013).

CSR Participation

In the business context, the efforts and energy invested in a particular behaviour can be designated as participation (West et al., 2015, p. 11). Moreover, the notion of employees' participation in firms' activities can be enhanced by the concept of customer participation. According to Chan, Yim, and Lam (2010), literature conceives customer participation in several perspectives, with a varying active role of the customer. For the authors, customer participation is "*a behavioural construct that measures the extent to which customers provide or share information, make suggestions, and become involved in decision making during the service cocreation and delivery process*" (p.49). As can be seen, participation involves more than being present in the firms' activities.

Employees' participation in CSR can also be referred to the behavioural and decision-making involvement in the firms' CSR experiences. Literature considers that the employee participation in CSR activities is essential to the good results of CSR activities and programs (Chen & Hung-Baesecke, 2014). The practical involvement of employees provides a basis to overcome the perceptions of external pressure, since the beginning of the action involves the firms' internal public. Additionally, it offers an opportunity to develop long-term practices that can positively change the firm but also society (Chen & Hung-Baesecke, 2014). Moreover, according to Chen and Hung-Baesecke (2014) literature has provided evidence that the CSR participation, as a result of employees' involvement in the firms CSR activities, enhances several organizational and individual features, such as employee morale, self-development, job satisfaction, positive perception of organizational performance, identification with the organization, and commitment and emotional attachment to the organization.

CSR Participation Enjoyment

Employees' participation enjoyment is the emotional result of the CSR participation in firms' CSR experiences. Similarly to Chan et al. (2010), the focus is on the attention in the intrinsic aspects of the co-creation experience. Thus, as employees have an active role in CSR experience, it reveals important to address the personal enjoyable experience. As mentioned by Davidson (2018), there are several definitions of enjoyment in literature based on distinct psychological and philosophical roots. In an attempt to provide a unique definition of this key construct, the author developed a scale to access enjoyment universally (i.e. across different conceptual domains).

The scale developed by Davidson (2018) has five dimensions, namely: i) pleasure, ii) relatedness, iii) competence, iv) challenge/improvement and engagement. A total of 25 items were developed in order to compare enjoyment between people or within people across different activities. After testing the proposed model, the author corroborated the following definition for enjoyment: "*a positive feeling, when engaged in a pleasurable and challenging activity, which allows for skill improvement, makes you feel connected to others, and makes you feel proficient with the activity"* (p.158).

Although a more general conceptualization of enjoyment is useful, the enjoyment construct has also been specifically studied in the customer value co-creation and service arenas (eg. Chan et al., 2010). Accordingly, customers are willing to participate in service delivery and find joy and happiness for the involvement in service's activities.

Chan et al. (2010) argue that the enjoyment construct has also studied regarding several aspects as human interactions, in respect to activities such as music, games, among others. The idea of study the participation enjoyment is to address the *experiential nature* of an activity, which is considered to be rewarded for itself (Chan et al., 2010, p. 124). Taking these considerations into account, the definition of CSR participation enjoyment is based on the authors definition. Chan et al. (2010, p. 124) adapted a definition of enjoyment to the context of customer and employee participation in service: "*Customer (employee) participation enjoyment" as a psychological construct that measures a customer's (an employee's) level of positive affective experience as a result of his or her (his or her customer's) participation during the service process that reflects generalized feelings of pleasure, enjoyment, and fun.*"

To answer the purpose of the study, the previous definition for the CSR context is adapted, only considering the employees' enjoyment. Therefore, employee's CSR participation enjoyment is as a psychological construct that measures an employee's level of positive affective experience as a result of his or her participation during the participation in CSR activities that reflects generalized feelings of pleasure, enjoyment, and fun.

Familiarity with CSR and Importance of CSR

The familiarity that the employees present regarding the notion of CSR is considered as it plays a crucial role, since it represents the "*employees' level of awareness and familiarity with their organizations' CSR programs*" (Du et al., 2015, p. 326). In the present study, the same conceptualization of familiarity is adopted.

The importance attributed to CSR has been studied considering different stakeholders. Literature shows that there is varying importance on CSR initiatives (Korschun et al., 2014). This variation is in line with the personal values of the individuals regarding CSR, that culminates in different responses to firms' CSR initiatives. In the context of the authors' study, which is focused on the frontline employees, CSR importance is defined as "*the extent to which a frontline employee considers CSR to be of significance in defining his/her self-concept"* (p.9). The definition of CSR importance in the context of the present study is adapted to include ordinary employees, as the extent to which an employee considers CSR to be of significance is his/her self-concept.

2.4.4 Hypotheses Development

After introducing the conceptual and operational model, the hypotheses to be tested are presented. The rationale behind the hypotheses formulation is explained considering the relationships of the constructs that were previously conveyed, namely: CSR perceptions (PCSR), CSR value co-creation experience (DART), CSR participation, CSR participation enjoyment. Additionally, mediating effects of CSR value co-creation experience and CSR participation are also assessed, likewise, the moderating effects of familiarity with CSR and the attributed importance of CSR. The hypothesis development also considered the multi-group differences regarding gender and CSR responsibilities role. The hypotheses are next present in detail.

CSR Perceptions and CSR Value Co-Creation Experience

The perceptions that employees hold about CSR activities correspond to their view about the commitment that their firms have towards a social cause. The study of CSR employees' perceptions is one of the main topics that theory has addressed in the past (eg. Rupp et al., 2013; Shin, Hur, & Kang, 2016; Zhu et al., 2014). Literature has provided evidence for a positive relation between CSR employees' perceptions and perceptions of organizational justice (Rupp et al., 2006), organizational commitment (Boddy et al., 2010), organizational identification (Glavas & Godwin, 2013), job satisfaction (Du et al., 2015) among other organizational outcomes. Therefore, it is expected that employees' perceptions of the firm CSR are positively related to the CSR Value Co-Creation Experience. Hence, it was expected that:

> ***Hypothesis 1:*** *Employees' perceptions of CSR have a positive relationship with employees' CSR Value Co-creation experience.*

CSR Value Co-Creation Experience and CSR Participation

The proposed model includes the CSR value co-creation experience. It is expected to provide a conceptualization and measurement of the readiness of the CSR experience environment considering corporate social responsibility value co-creation as a construct formed by four components: Dialogue, Access, Risk Assessment and Transparency. Although it is the first time that the DART model is translated into a firm-employee CSR environment, past research had provided empirical evidence regarding the DART importance in organizational contexts. For instance, DART was found to be positively related to shared responsibility (Albinsson et al., 2016), partially related to customers' trust (Becker & Nagel, 2013), and positively related to innovation strategy (Taghizadeh et al., 2016). The context of co-creation is therefore understood as having a relevant role in employees' CSR participation. Value co-creation impels to action (McColl-Kennedy, Hogan, Witell, & Snyder, 2016), and, therefore, it is expected that a CSR value co-creation experience is positively related to employees' participation in the firm's CSR. Hence, it was expected that:

> ***Hypothesis 2:*** *CSR value-co-creation experience has a positive relationship with employees' participation in CSR initiatives.*

CSR participation and CSR participation enjoyment

In recent years, literature have focused its attention on the enjoyment concept in the business context. Since it is "*a positive feeling, when engaged in a pleasurable activity*" (Davidson, 2018, p. 159), it was found relevant to study considering organizational impacts, similarly to other constructs that translate personal results of interactions, such as pride and satisfaction (McShane & Cunningham, 2012). Indeed, according to Davidson (2018) it was already found in the literature, evidence to a positive relationship between career satisfaction and performance. Since the positive connection with the firms can be improved by a better-quality of the positive feelings associated to the firm and its activities, it is expected that employees' CSR participation in firms' CSR activities is positively related to employees' CSR participation enjoyment. Hence, it was expected that:

> ***Hypothesis 3:*** *Employees' participation in CSR initiatives has a positive relationship with employees' CSR participation enjoyment.*

CSR Perceptions, CSR participation and CSR participation enjoyment

Literature suggests that the employees' perceptions of CSR have a positive relationship with several organizational dimensions, such as identification to the firm, commitment and engagement, among others (see section 2.2.3). Several outcomes of positive perceptions have been explored in the literature, including participation (Chen & Hung-Baesecke, 2014). For that reason, it is expected that employees' perceptions of the firm CSR are positively related to employees' CSR participation in the CSR and also positively related to employees' CSR participation enjoyment. Therefore, it was expected that:

> ***Hypothesis 4:*** *Employees' perceptions of CSR have a positive relationship with employees' participation in CSR initiatives.*

> ***Hypothesis 5:*** *Employees' perceptions of CSR have a positive relationship with employees' CSR participation enjoyment.*

2.4.4.1 Mediation Hypotheses

A specific case of relationships between constructs that was considered is mediation. According to Hayes (2009), "*mediation refers to a sequence of causal relations by which X exerts its effect on Y by influencing intervening variables*" (p.415). The mediation analysis will be presented in detail in section 3.4.3.4.

Nevertheless, the rationale for the study of the mediation effects of Corporate Social Responsibility (CSR) value co-creation experience and CSR participation are next presented.

The mediating effects of CSR value co-creation experience

One of the core constructs of the advanced model of this study is CSR value co-creation experience. Departing from the DART model, and considering the rationale of the Service Logic Context, to the best of our knowledge the mediating effects of the DART constructs have not been investigated (Prahalad & Ramaswamy, 2004a). Moreover, there is not enough evidence for the mediating effects of the employees' involvement in CSR regarding employees' perceptions and its consequences in terms of firms' internal marketing. Indeed, related concepts such as involvement or engagement in CSR are usually studied as outcomes of CSR, since CSR is typically seen as an exclusive responsibility of the top-management (e.g. Godkin, 2015). Nevertheless, a recent study found a mediator between employees' perceptions and their involvement in the firm (Chaudhary, 2017). This relationship was found to be positively mediated by the employees' perceptions of CSR initiatives towards different stakeholders. This result might indicate that CSR perceptions, organizational and internal marketing outcomes might be mediated by a more active role of the employees in the process. Therefore, it is expected that higher levels of employees' CSR perceptions lead to higher levels of CSR employees' participation, through the experience of CSR co-creation between firms and employees. Therefore, it was expected that:

> ***Hypothesis 6:*** *CSR value co-creation experience mediates the influence of employees' CSR perceptions on employees' participation in CSR initiatives.*

The mediating effects of CSR participation

Likewise, the previous mediating effect presented, the construct of CSR participation was considered. As a behavioural aspect of the topic under study, CSR participation was advanced as a possible mediator between employees' CSR perceptions and the emotional dimension regarding CSR participation, which corresponds to the employees' participation enjoyment. Although literature typically focused on individual attitudinal CSR constructs as mediators (e.g. identification, satisfaction, among others), the fact is that action-oriented constructs are often left aside (Farooq, Payaud, Merunka, & Valette-Florence, 2014; Zhu et al., 2014). Nonetheless, the potential role of tasked-related skills regarding CSR should also be approached. Making a parallel to the employees' perceptions of firms' CSR performance, it is expected that higher levels of employees' CSR perceptions lead to higher levels of CSR employees' participation enjoyment, through the effective CSR participation. Thus, it was expected that:

> ***Hypothesis 7:*** *Employees' participation in CSR initiatives mediates the influence of employees' CSR perceptions on CSR employees' participation enjoyment.*

2.4.4.2 Moderation Hypotheses

Besides mediation, moderation as a specific case of relationships between constructs was also considered. According to Hayes (2009), moderation describes a situation in which "*X's effect on Y varies as a function of some third variable M, the moderator variable*" (p.415). In the present study, two moderating effects were analysed. The moderation analysis will be presented in detail in section 3.4.3.4. Though, the rationale for the study of the moderation effects regarding the familiarity of the employees with the Corporate Social Responsibility (CSR) initiatives of the firm and the attributed importance to CSR are presented below.

The moderating effects of Familiarity

Recent literature contributions provided evidence for a moderating effect of the proximity with the concept of CSR and the employees' reactions to CSR and organizational related constructs, such as job satisfaction and turnover intention (Du et al., 2015). The construct of proximity reported by Du et al. (2015), also includes a familiarity dimension, which is explored in the context of the proposed model of this study. Considering this insight, it was hypothesized that the effect of employees' CSR perceptions in CSR value co-creation experience will increase if a third variable intersects the relationship, namely the degree of familiarity with CSR. Therefore, it was expected that:

> ***Hypothesis 8.*** *Familiarity with the CSR concept moderates the effect of employees' CSR perceptions in CSR value co-creation experience.*

The moderating effects of CSR Importance

The effects of CSR importance have been recently explored by the literature, particularly as a mediator construct. Glavas and Godwin (2013) adopted the term "salience of CSR to the employee", but also the "task significance advanced" by Ong et al. (2018) indicated that there is an impact of the importance of

CSR in the relationships established between employees and firms in the context of responsible business. Moreover, Korschun et al. (2014) found that there is a variation regarding the importance that employees place on CSR. Indeed, as the CSR importance increases a series of organizational and marketing outcomes become stronger. For that reason, it was hypothesized that the effect of employees' CSR perceptions in CSR value co-creation experience will increase if a third variable intersects the relationship, namely the degree of importance regarding CSR. Therefore, it was expected that:

> ***Hypothesis 9****. Importance attributed to CSR moderates the effect of employees' CSR perceptions in CSR value co-creation experience.*

2.4.4.3 Multi-Group Hypotheses

In addition to the raised previous hypotheses it was considered relevant to contemplate the hypothesis of differences between distinct relevant groups regarding the relationship between two constructs: CSR value co-creation experience and employees' CSR participation. The literature suggests that there are differences between gender regarding CSR, considering perceptions of employees (e.g. Rosati et al., 2018) and consumers (e.g. Hur et al., 2016) regarding responsible business. However, there is also evidence for a not significant impact of gender regarding CSR perceptions (e.g. Chaudhary, 2017; Ditlev-Simonsen, 2015). Additionally, the different type of employees approached – employees with and without a CSR management role – was also relevant to address in a multi-group analysis. Thus, it was possible to suggest that there are also differences between employees that have CSR responsibility roles and employees without CSR responsibility roles. Therefore, two hypotheses were formulated:

> ***Hypothesis 10.*** *The positive effect of CSR value co-creation experience in employees' participation in CSR initiatives is higher for women than for men.*

> ***Hypothesis 11.*** *The positive effect of CSR value co-creation experience in employees' participation in CSR initiatives is higher for employees with CSR responsibility roles than for employees without CSR responsibility roles.*

2.4.5 Summary

In this section, the study's model of CSR value co-creation between firms and employees, regarding internal value was presented. The key concept of CSR relies on the interaction and collaboration with stakeholders, and the role that employees assume on this relationship must be analysed. The understanding of employees' perspective of CSR can benefit from a broad knowledge about the importance of the relationships between employees and the firm, as indicated by the service logic context. The internal marketing context was highlighted, since the within-firm marketing outcomes are central to the developed model. The rationale and the objectives of the study where stressed in order to frame the conceptual model as well as the operational model. In the end, the hypotheses originated by the literature review analysis and the conceptual model development efforts were presented. Table 2.4 summarizes the hypothesis development.

Table 2.4. Summary of the hypotheses.

	Hypotheses
H1	Employees' perceptions of CSR have a positive relationship with employees' CSR Value Co-creation experience.
H2	CSR value-co-creation experience has a positive relationship with employees' participation in CSR initiatives.
H3	Employees' participation in CSR initiatives has a positive relationship with employees' CSR participation enjoyment.
H4	Employees' perceptions of CSR have a positive relationship with employees' participation in CSR initiatives.
H5	Employees' perceptions of CSR have a positive relationship with employees' CSR participation-enjoyment.
H6	CSR value co-creation experience mediates the influence of employees' CSR perceptions on employees' participation in CSR initiatives.
H7	Employees' participation in CSR initiatives mediates the influence of employees' CSR perceptions on CSR employees' participation enjoyment.
H8	Familiarity with the CSR concept increases the positive effect of employees' CSR perceptions in CSR value co-creation experience.
H9	Importance attributed to CSR increases the positive effect of CSR perceptions in CSR value co-creation experience.
H10	The positive effect of CSR value co-creation experience in employees' participation in CSR initiatives is higher for women than for men.
H11	The positive effect of CSR value co-creation experience in employees' participation is higher for employees with CSR responsibilities than for employees without CSR responsibilities.

Source: elaborated by the author.

3. METHODOLOGY

3.1 Introduction

The Methodology section presents the steps developed to answer: i) the research questions and objectives of the study, and ii) to test the hypotheses that emerged from the conceptual model. Firstly, the overall research design of the study is presented and discussed. Then, the two empirical studies, one quantitative and the other qualitative are described. The technical specificities regarding the collection of data, the scales and methods used to approach data in each study are advanced.

3.2 Research Design

The approach to empirical research adopted for this study is based on a mixed methods approach combining a qualitative study and a quantitative study. According to Denscombe (2008), considering mixed methods as a research paradigm has its roots in the 1990s, coexisting along quantitative and qualitative methodological and research paradigms. The mix-method approach involves to gather and analyse data using more than one different techniques or different kinds of inquiry designs in the same study (Greene, Kreider, & Mayer, 2005). The authors confirm that the advantages of using mixed methods are well documented as the number of studies adopting this approach is increasing. A synthesis of the advantages of combining both quantitative and qualitative data can be found in Creswell, Plano Clark, Gutmann, and Hanson (2003) work. The combination of different methods will allow a more complete and detailed understanding of the social phenomenon under study, neutralizing possible limitations of the use of the methods individually. In the context of the present study, the key advantages associated with the mixed methods methodology are related to the different levels of analysis proposed, as explained next.

Hence, the present study adopts the classic perspective of using different techniques such as narrative/qualitative and numerical/quantitative to approach the research problem. As previously mentioned, the objective is to obtain two complementary data sources to understand the phenomenon of CSR value co-creation. Indeed, the complexity of the phenomenon deserves a more complete analysis, with different perspectives and lenses. The first study is qualitative and is designed to achieve detailed data from the firms regarding the Corporate Social Responsibility (CSR) value co-creation process. The second study is quantitative and is designed to obtain data to understand the extension of the CSR co-creation process from the employees' perspective. The respective empirical designs of each study will be next presented in two different sections: 3.3 Empirical Study I and 3.4 Empirical Study II.

3.3 Empirical Study I

In order to understand how firms and employees co-create value within the organizational context they are part of, regarding responsible business efforts, a qualitative study was carried out. This study enables a new approach of the research on Corporate Social Responsibility (CSR). It combines a new theoretical approach to the CSR context considering value co-creation, and for that reason a methodology that allows new qualitative insights of the problem under study is recommended (Malhotra, 1999). The focus is on the individual experience of CSR and the specific conditions of each firm that allow this experience to emerge. Therefore, a descriptive and interpretative analysis was considered (McShane & Cunningham, 2012). In depth exploratory interviews were employed to obtain relevant qualitative data (Cramer, Van Der Heijden, & Jonker, 2006). The starting point of the Study I is therefore the following research question:

Q1: How is CSR value co-created between firms and employees?

A semi-structured interview was planned based on an interview guide (Malhotra, 1999). The interview guide contained a set of open-ended questions comprising a checklist of themes covered, that emerged from the literature review. Although concise in its extension, the planned interviews were considered to be sufficiently comprehensive focusing on the CSR firms' value creating process and the CSR employees' value creating process, as well as their interaction. The previous analysis of literature on CSR and value co-creation was essential to achieve and collect relevant and useful data, similarly to Reay and Seddighi (2012). The objective was to understand how employees and CSR can, together, build the firms CSR generating value. If the employees have the opportunity to do so, and under what conditions.

The collected data was processed through content analysis which allowed a deeper understanding of the meaning and significance of the interviews and the provided data (Frostenson, 2010). According to Kolbe and Burnett (1991), content analysis is "*an observational research method that is used to systematically evaluate the symbolic content of all forms of recorded communications. These communications can also be analysed at many levels (image, word, roles, etc.), thereby creating a realm of research opportunities*" (p.243). The content data analysis was performed manually with resource to an established mapping of the themes covered, following a systematization process (Kassarjian, 1977). Given the number of interviews, which corresponds to eleven, it was not considered necessary to use a data analysis software. A codification of the themes and terms was developed, and the intercoder reliability was assured using a different independent coder to evaluate the interviews, as recommended by Kassarjian (1977) and reinforced more recently by Lombard, Snyder-Duch, and Bracken (2002).

3.3.1 Interview Guide Development

To conduct the qualitative empirical study, an interview was developed to collect the data. The interview guide was prepared to be as broad as possible regarding CSR and value co-creation themes. In fact, the interview guide was flexible enough to address both for firms which have or have not formal CSR activities. The interview guide was pre-tested with three experts in the marketing field who provided guidance to clarify any possible misunderstandings. The interview guide was not strict and different combinations and orders of the questions where provided according to the needs of the interview. It was expected to collect as many as different topics regarding CSR value co-creation between firms and employees as possible. The interview was semi-structured, and divided in the main topics to explore:

i) General context of the firm

ii) Corporate Social Responsibility in the Firm

iii) Motivation of the existence of CSR

iv) Type of CSR approach (proactive *vs* reactive firm)

v) Process/Interaction with stakeholders

vi) Process/Interaction with employees

vii) Interaction platforms with employees

The questions were designed to access the above topics. Though, the interviewees were invited to explore any other additional topics they considered relevant. The interview script can be seen in the English version in Appendix I – Interview Guide | English and in the Portuguese version in Appendix II – Interview Guide | Portuguese.

3.3.2 Data Collection

To investigate CSR and value co-creation a set of Portuguese firms, as well as foreign firms operating in Portugal, across different industries and of different dimensions were assessed considering their public records of CSR and/or Sustainability Reports. This selection was carried out using several Portuguese business association's data, such as BCSD Portugal[7], APEE[8] and Grace[9]. In addition, other firms without public records of CSR and sustainability were also selected, considering their convenience in terms of proximity and availability to the authors. The firms are from the Northern region of Portugal. The inclusion of firms without public records of CSR at this stage was relevant to inquire the relevance attributed to CSR in the firm compared to others with CSR disclosure.

The selected firms were invited to participate in the study by e-mail and/or telephone. It was requested the participation of directors, managers and staff with relevant positions regarding CSR. It was important to assure that the interviewees had a leading role in the idealization/implementation of CSR. Nine individuals were interviewed from May 2014 to February 2015, and later two individuals where interviewed in February 2017. All interviews were conducted in-person, carried out in Portuguese, and with an average duration of approximately one hour per interview. The interviews where digitally recorded and then fully transcribed, with the key ideas translated to English. Only one exception was verified regarding recording, since the firm had a non-record policy of interviews, and exhaustive written notes were taken. All the interviewees were informed about the confidentiality of information and anonymity and the strict use of data for scientific purposes.

The interviewees' data was also supplemented with information from the institutional sites of the firms and institutional reports, as well as field notes taken at the firms' facilities. At certain point, in the interviews process, interviews reached semantic saturation, "*the point where no or little new information is add*" (Gummesson, 2005, p. 322), that is, no new insights were being provided regarding the theme under study. According to Gummesson (2005), it is not possible to set up a number of cases needed to support semantic saturation. Although there is a lack of guidance regarding a specific number of interviews pointed out by McShane and Cunningham (2012), in this study no additional themes and concepts highlighted by the interviewees regarding firms and employees' CSR interaction emerged between the first eight and nine interviews (in a total of eleven).

[7] BCSD Portugal - (http://www.bcsdportugal.org/)

[8] APEE - (http://www.apee.pt/)

[9] Grace Portugal (http://www.grace.pt/)

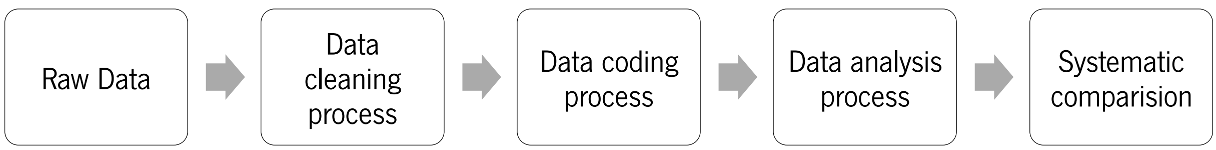
3.3.3 Qualitative Data Analysis

As previously mentioned in this section, the study adopts a content analysis approach (Kassarjian, 1977). The possibility of examining the recording data considering additional coders addresses the question of intercoder reliability. Although the use of separate pilot tests to measure intercoder reliability is recommended (Kolbe & Burnett, 1991), the present study relied on the author and additional coders to perform the analysis. Nevertheless, as the literature points out the theme identification and the organization of the themes is always in some extent an interpretative and subjective action performed by the researcher (Lombard et al., 2002).

The interviews were listened and fully transcribed, in order to capture all the content provided by the interviewee. After the textual transcription, a second reading was performed in order to highlight the main ideas emerged, considering the topics of the interview. At that point, the main ideas were captured and organized according to a set of categories already established. The categories were also updated according to new data that emerged from the interviews and new sub-categories were added if necessary. This analysis allowed stressing only the main themes, offering a reduced data format to examine and interpret. The main categories identified were: CSR in the organization; CSR Moment/Driver CSR; Planning/Strategy; Meaning of CSR; CSR operating range; CSR Focus; CSR initiatives; CSR promotors; CSR Impact; Interaction platforms with employees; and CSR Marketing and Communication.

Similarly to Maon et al. (2015), the data coding and analysis process began with the raw data from the data captured from the in-depth interviews, fieldwork notes and additional CSR related documents from the firms (such as websites and reports). Next, the data cleaning process was addressed, capturing the relevant parts of the data overall data collected. The coding process was developed and confirmed with two additional coders, researchers in the marketing field. The data analysis was performed and reported. Systematic comparison was performed in order to categorize data and improve data analysis. The data coding and analysis process is presented in Figure 3.1.

Figure 3.1. Data coding and analysis process.



Source: elaborated by the author.

3.3.4 Summary

In this section, the Empirical Study I design was presented. The qualitative features of the empirical study were highlighted, including the interview development, as the main instrument for data collection. The data selection and the sample profile were presented. The data analysis methodologies were also stressed, specifically the content analyses feature and the reliability concerns were considered. The process of coding and analysing data was presented. This section also emphasizes that qualitative studies can provide important resources to the investigation. Remark that this is a new approach to CSR and value co-creation, which means that to explore the theme in real contexts can translate into unexpected insights.

This constitutes the first part of the empirical overall study of the present investigation. As mentioned in the beginning of Methodology chapter, a mixed methods approach is adopted. Thus, after the presentation of the qualitative Empirical Study I, the next section will approach the methodologies adopted considering the Empirical Study II.

3.4 Empirical Study II

The empirical study II has a quantitative nature. It was developed in order to answer the second research question, testing the conceptual model previously developed in section 2.4: the model of Corporate Social Responsibility Value Co-Creation (CSR VCC). After entailing a qualitative approach in order to understand how the CSR value co-creation occurs, it was important to verify the extension of CSR value co-creation internal experience. For that reason, a quantitative approach to the phenomenon was adopted. The starting point of the Study II was the following research questions:

Q2: To what extent is CSR value co-created between firms and employees?

Moreover, the importance of study the impact of CSR value co-creation experience at the internal and individual level as well as the antecedents of the phenomenon, derived the following research questions:

- Q2a: What is the impact of CSR value co-creation experience in internal value creation?
- Q2b: What is the impact of CSR value co-creation experience in employees' individual value creation?
- Q2c: What are the antecedents affecting CSR value co-creation experience between firms and employees?

In order to capture the individual perspectives on the topic, an online questionnaire was developed and addressed to a set of employees of Portuguese firms or foreign firms operating in Portugal. The Appendices V to VII contain, respectively, the invitation letter and the full questionnaire. While the questionnaires were sent in Portuguese, in the context of the present thesis, an English version is also provided.

3.4.1 Instrument Development

The data collection of the empirical quantitative study was conducted in the form of an online survey. Data was gathered with the application of a questionnaire, which is an instrument that includes a set of questions that allows the researcher to gather information regarding a specific theme of interest

(Malhotra, 1999). The questionnaire construction is complex and requires a set of procedures so the questionnaire can serve its purpose and collect data that allows the researcher to understand the phenomenon under study (Johnson & Turner, 2003). The online questionnaire was preferred instead of paper-and-pencil questionnaire, mostly due to its practicality (Reynolds, 2006). A questionnaire is usually composed by questions and several measurement scales developed or adapted for a specific context. The process of the instrument development of the present study is next presented.

A literature review was conducted in order to find relevant measurement scales that could be adopted and/or adapted and applied to the present study. The refinement process to adapt the measurement scales to the study context is complex. However, it was important to have a solid starting point, as the perspective of the topic under study is knew. Contributions from Services literature especially concerned with quantitative evaluations of value co-creation were considered (e.g. Albinsson et al., 2016). Quantitative measures of CSR, considering perceptions (e.g. Glavas, 2016) and behaviours (Chi Kin, Kimmy Wa, & Lam, 2012) towards responsibilities of firms, were also gathered. The measurement scales for each of the different variables will be further presented in the following sections.

The respondents were introduced to the questionnaire as a study referring to the experience of employees in Corporate Social Responsibility. No further information regarding the co-creation theme was provided. The idea was to reduce possible misconceptions about the instrument developed. The participants were asked to transmit their personal experience in this context. To the respondents, the anonymity and confidentiality were assured as well as the voluntary basis of the participation. The questionnaire was designed to be filled-in in ten to fifteen minutes and to have three groups of questions. It begins with an introductory set of questions and ends with demographic questions. The middle group corresponds to the questions related to the main constructs. These questions will be further detailed, and includes measurement scales regarding CSR value co-creation experience, employees' CSR perceptions, employees' CSR participation, employees' CSR participation enjoyment, among others.

3.4.1.1 Introductory questions

The introductory questions were designed to provide a context regarding the firms' CSR, including screening questions. First of all, the definition of CSR adopted in the study was presented, namely: "*Corporate Social Responsibility is defined as the activities and policies a firm develops in order to* *maximize the positive effects and minimize the negative effects that it has in society*" (Mohr et al., 2001). The definition was followed by some examples of CSR activities such as "voluntary initiatives, philanthropy, environmental protection programs, among others". The objective was to provide a common basis of understanding, to assure that the respondents understood CSR as defined in this study.

After that, a screening question appeared in the questionnaire, inquiring if the respondent considered that the firm in which he/her works have CSR initiatives. Only the questionnaires with a positive answer proceeded. Thus, negative answers resulted in the end of the questionnaire

The familiarity with the initiatives was also assessed, and the second screening question appeared. This second screening question is related to the participation or not in the firms' initiatives. This is a one-item scale supported by (Du et al., 2015) proposed to control for non-participants. Only the positive questions proceed in the main questionnaire. For the negative responses, respondents are addressed to an additional section where the possible motives for non-participation were presented as well as an open-ended question to describe what could be done in collaboration with the firm to have a positive participation in CSR initiatives. The questionnaire ended at this point for those respondents.

3.4.1.2 Demographic questions

Demographic questions were designed in order to gather information about respondents' characteristics as well as the respondents' firm features. This section is divided into three major dimensions. Firstly, general demographic questions related to the respondent profile are assessed. Namely, gender, age, nationality, civil status, number of children and level of education. Secondly, firm's demographic questions were also reported. Those include firm's headquarters location, nature of the firm, sector of activity, size (number of employees and volume business), and markets in which it operates. Thirdly, employees' job-related questions were also considered, including department, position held, CSR position (if any) and years of service in the company.

These three groups of questions were included as the last section of the questionnaire. The objective was not to be too overwhelming for the respondents; otherwise, the first impression could be jeopardized. The answers of the demographic questions were not mandatory, allowing the respondents to proceed even without full fulfilment. The objective was that the respondents did not feel their privacy invaded and interrupt the questionnaire if all the answers were compulsory.

3.4.1.3 Main Constructs

The core of the questionnaire presented the main constructs of the study. These questions will be detailed next, and include measurement scales regarding CSR value co-creation experience, employees' CSR perceptions, employees' CSR participation, employees' CSR participation enjoyment, among others. The answers related to the main constructs' questions were mandatory. It was not possible for the respondents to proceed without answering to all the items. If any question was left behind the software highlighted the item so the respondent could have the opportunity to fulfil the blanks.

Corporate Social Responsibility Value Co-Creation Experience

In the present study, Corporate Social Responsibility (CSR) value co-creation is the process by which value is the result of the intersection between the firm's CSR value proposition and the employee's CSR value proposition, in a given platform of interaction. Value can be understood in three different perspectives: internal value (at organizational and individual level), external value (external stakeholders involved) and value for the cause (community/society and environment).

To assess this construct, the DART scale proposed by Albinsson et al. (2016), based on the DART model proposed by Prahalad and Ramaswamy (2004c) was considered. DART is one of the currently most complete frameworks (Mazur & Zaborek, 2014) as the model includes four building blocks of the co-creation experience between a consumer and a firm, namely, dialogue, access, risk assessment and transparency.

The work of Albinsson et al. (2016) provided one of the first attempts to measure the application of the DART model. The importance of evaluating DART would allow firms to access "*their institutional readiness for strategic value co-creation and encourages firms to reflect upon their use of structures and policies that support a climate conductive to strategic value co-creation*" (p. 42). Therefore, in the authors' study, the DART scale was mostly understood as a diagnosis measure. The authors developed a multi-item scale with 23 items considering consumer product companies. The scale was considered valid and reliable. The results also showed that the building blocks of DART were positively correlated with a sense of shared responsibility although no correlation was found with loyalty.

Considering Albinsson et al. (2016) progress, firstly published as a conference paper in 2011 (Albinsson et al., 2011), Becker and Nagel (2013) tested the relationship between the elements of co-creation according to the DART model and consumers' trust in a Brazilian service context. The authors applied the same 23 items scale developed by Albinsson et al. (2011) and the results of the scale test indicated the necessity of extracting some items regarding dialogue and transparency building blocks, resulting in a reduction of the original scale. Regarding the relationship between the elements of co-creation and trust, only dialogue and transparency were positively related to consumers' trust. On the contrary, access and risk assessment were not related to consumers' trust.

On other hand Mazur and Zaborek (2014) also developed a multiple measurement scale with 30 items to test the adequacy of the DART model regarding managers' responses. The authors based their study in the conceptual work of Prahalad and Ramaswamy (2004c) and in Albinsson et al. (2011) suggestions. Their attempt to validate DART model considering Polish service and manufacturing companies indicated serious limitations to its application. After several statistical procedures, several indicators were excluded from the data set. It was also verified an exclusion of groups of companies of the sample, and the model was considered to be probably more suitable for manufacturers' companies only. Additionally, they suggested that there is a conceptual overlap regarding the building blocks of DART and contested its accuracy to represent value co-creation between firms and customers. For that reason, the DART model was considered to be incomplete as more than four latent variables should be integrated (Mazur & Zaborek, 2014, p. 121). Additionally, DART might have a multidimensional structure opposing the unidimensional one assumed by Albinsson et al. (2011). The authors suggest an overhaul of the DART model encompassing a selection of non-overlapping constructs and new elements to develop a more accurate and multidimensional model. Furthermore, they argue that the DART building blocks could be mediators of co-creation influencing indicators indirectly. More recently, Taghizadeh et al. (2016) also developed a scale measurement of dialogue, access, risk assessment and transparency constructs, as the process of value-co-creation. The works' objective was the validation of the DART model and to understand its effect on innovation strategy.

Although not without criticism, taking into account the previous research regarding the development and validation of value co-creation scales, and considering the context of the present analysis DART model was adopted in this study. The building blocks, namely dialogue, access, risk assessment and transparency, constitute the basis for the CSR value co-creation experience. This is an opportunity to transposing the model to a different reality and context.

Similarly to Albinsson et al. (2016), the institutional development of a favourable value co-creation environment was also accessed in the present study. Hence, the scale was adapted to specifically comprise the CSR value co-creation experience. The objective was to measure the CSR experience environment of the firm considering corporate social responsibility value co-creation as a construct involving four components: Dialogue, Access, Risk Assessment and Transparency.

The original scale encompasses 23 items and is divided into the four building blocks of the DART model (see original scale in Appendix III – Original DART Scale). Items were measured in a seven-point Likert scale. Nine items measure Dialogue, three items measure Access, six items measure Risk Assessment and five items measure Transparency. The original scale was adapted to capture the CSR context, considering previous studies and the inputs of the Empirical Study I (see section 4.2). This resulted in the 26 items scale shown in Table 3.1. Items were measured in a seven-point Likert scale. Respondents' answers varied between 1 "Totally disagree" to 7 "Totally agree".

Table 3.1. CSR value co-creation scale.

Construct	**Items adapted from Albinsson et al. (2016)**
Dialogue	1. The firm communicates with the employee to receive input on improving the corporate social responsibility initiatives.
	2. The firm is interested in communicating with the employee about the best ways to design a quality corporate social responsibility initiative.*
	3. The firm is interested in communicating with the employee about the best ways to deliver quality corporate social responsibility initiatives. *
	4. The firm uses multiple channels of communication to encourage greater exchange of ideas with the employee about the corporate social responsibility initiatives.
	5. The employee is encouraged to communicate with the firm about any and all aspects of the corporate social responsibility initiatives.
	6. The firm provide multiple lines of communications to gather input and ideas from the employee about the corporate social responsibility initiatives.
	7. The firm actively promotes dialogue with the employee to learn more about the employee's reaction to the corporate social responsibility initiatives.
	8. The employee has many opportunities to share his/her ideas with the firm about adding value to the corporate social responsibility initiatives.
	9. The firm makes it easy for the employee to communicate his/her ideas about the design of the corporate social responsibility initiatives. *
	10. The firm makes it easy for the employee to communicate his/her ideas about the delivery of the corporate social responsibility initiatives. *
	11. The firm and the employee have an open dialogue of how to add value to the corporate social responsibility initiatives.

Construct	Items adapted from Albinsson et al. (2016)
Access	1. The firm lets the employee decide how he/she participates in the corporate social responsibility initiatives.
	2. The employee has many options to choose how he/she participates in the corporate social responsibility initiatives.
	3. It is easy for the employee to participate in the corporate social responsibility initiatives where he/she wants it. *
	4. It is easy for the employee to participate in the corporate social responsibility initiatives when he/she wants it. *
	5. It is easy for the employee to participate in the corporate social responsibility initiatives how he/she wants it. *
Transparency	1. The firm fully discloses the employee detailed information that can be useful regarding the improvement of corporate social responsibility initiatives results.
	2. The employee has open access to information that might be useful in enhancing the overall design and delivery of the corporate social responsibility initiatives.
	3. The employee and firm are treated as equal partners in sharing information that is needed to achieve successful corporate social responsibility initiatives.
	4. The firm fully discloses the employee detailed information regarding the costs and pricing associated with the design and/or delivery of the corporate social responsibility experience.
Risk	1. The firm provides the employee with comprehensive information pertaining how risks were assessed for the corporate social initiatives.
	2. The employee receives comprehensive information pertaining to the risks of the corporate social responsibility initiatives.
	3. The firm fully informs the customer about all risks stemming from the corporate social responsibility initiatives.
	4. The firm provides the employee with necessary tools and support to make fully informed decisions as to whether he or she should participate in the corporate social responsibility initiatives.
	5. The firm is very clear and factual about the negative factors associated with the corporate social responsibility initiatives' participation.
	6. The firm allows the employee to make informed decisions regarding the risks of the corporate social responsibility initiatives.
	7. The firm encourages the employee to familiarize himself/herself with the risks associated with the corporate social responsibility initiatives.

Employees' CSR Perceptions

Employees' CSR perceptions correspond to the employee's conceptual organization of the information regarding the firms' CSR, taking into account the employees' collaboration in the design and execution of the initiatives. Social and environmental responsibilities and initiatives are considered.

The Perceived CSR Scale from Glavas and Kelley (2014) was adopted since it represents both social and environmental responsibilities in a multi-construct framework (see original scale in Appendix IV – O). The scale was considered a valid and reliable measurement tool. It comprises eight items and is divided into two dimensions, with four items each. The items were adapted to a more reading-friendly format (see Table 3.2), although the content remains the same as the original. Items were measured in a seven-point Likert scale. Respondents' answers could vary between 1 "Totally disagree" to 7 "Totally agree".

Table 3.2. Employees' CSR perceptions scale.

Construct	Adapted Items from Glavas (2016)
Employees' CSR perceptions - Social responsibilities	1. It is a high priority of my firm contribute to de well-being of employees.
	2. It is a high priority of my firm contribute to de well-being of customers.
	3. It is a high priority of my firm contribute to de well-being of suppliers.
	4. It is a high priority of my firm contribute to de well-being of community.
Employees' CSR perceptions - Environmental responsibilities	5. To my firm environmental, issues are integral to its strategy.
	6. To my firm environmental, issues are integral to its daily operations.
	7. To my firm environmental, issues are considerate in order that our work does not hurt the environment.
	8. To my firm environmental, issues are considerate while its short-term goals are achieved.

Additionally, the overall perception of the commitment of firms in CSR was addressed. The objective was to assess to the overall perception of the employees' perceptions to CSR commitment in general and with its initiatives in particular. The items were adapted from Du et al. (2015) and specific items regarding environmental initiatives where added in accordance to the previous scale presented and adapted from Glavas and Kelley (2014) (see Table 3.3).

Table 3.3. Employees' overall CSR perceptions.

Construct	Items	Adapted from
Employees' overall perceptions	1. In general, my organization is socially responsible.	(Du et al., 2015)
	2. In general, my organization has put in substantial resources to various social initiatives.	(Du et al., 2015)
	3. In general, the organization for which I work has put in substantial resources to various environmental initiatives.	Worded specifically for this research
	4. In general, the organization for which I work is really committed to its social initiatives.	(Du et al., 2015)
	5. In general, the organization for which I work is really committed to its environmental initiatives.	Worded specifically for this research

Employees' CSR Participation

Employees' participation refers to the behavioural and decision-making involvement in the firms' CSR experiences. A general item based on Chan et al. (2010) for the frequency of the participation was included. The objective was to measure the behavioural participation in the CSR experiences. A more specific item borrowed from Kim et al. (2010) referring to the participation as a team member was also added. The objective was to measure the behavioural participation in the CSR experiences in the context of the firm as a member of a team. The participation in CSR decision regarding the firms' choice and improvement of the experiences included two items adapted from Ditlev-Simonsen (2015). The aforementioned items were used to measure employees' CSR participation (see Table 3.4) considering a seven-point Likert scale. Respondents' answers could vary between 1 "Totally disagree" to 7 "Totally agree".

Table 3.4. Employees' CSR participation scale.

Construct	Items	Adapted from
Participation	1. I have a high level of participation in CSR initiatives.	Chan et al. (2010)
	2. Me and my colleagues work as a team on CSR activities.	Kim et al. (2010)
	3. I consider that my suggestions have a great impact on the choice of social responsibility initiatives.	Ditlev-Simonsen (2015)
	4. I consider that my suggestions have a great impact on the improvement of social responsibility initiatives.	

Employees' CSR participation enjoyment

Employees' participation enjoyment corresponds to the emotional dimension of the CSR participation. The four-item scale proposed by Chi Kin et al. (2012), in accordance to the enjoyment's definition of Davidson (2018), was adapted as shown in Table 3.5. Respondents' answers varied between 1 "Totally disagree" to 7 "Totally agree", in a seven-point Likert scale. The additional items (5-7) where added considering some of the insights collected previously in the qualitative study (see Empirical Study I), related to the perception of risk.

Table 3.5. Employees' CSR participation enjoyment scale.

Construct	Items adapted from Chi Kin et al. (2012)
Participation Enjoyment	1. I enjoy the CSR initiative with my participation very much.
	2. To participate in CSR initiatives is very enjoyable.
	3. To participate in CSR initiatives is fun.
	4. I take great pleasure in the participation of CSR initiatives.
	5. I participate in social responsibility initiatives because I feel obligated.
	6. I participate in social responsibility initiatives because everyone does.
	7. I participate in social responsibility because I am afraid of reprisals from my superiors.

Employees' CSR Familiarity

CSR familiarity indicates how close employees are familiar/aware with/of firms' responsible initiatives. Du et al. (2015) proposed two items to assess both employees' knowledge about CSR and the involvement in their firms' CSR programs. The authors' called CSR Proximity. In this study Familiarity and Importance are considered separately (see Importance below Table 3.7). Considering CSR Familiarity, first a filter question based on knowledge regarding the existence of CSR in the firm was included (Does your company have corporate social initiatives?). The objective was to achieve only the individuals that recognized that the firms had CSR.

Nevertheless, familiarity/awareness with CSR was included, namely specific familiarity related to the firms' CSR initiatives. A single item was designed to assess employees' CSR familiarity (see Table 3.6). The item was worded specifically for this research and supported by Du et al. (2015). Respondents' answers varied between 1 "Do not know firm's CSR initiatives" to 7 "Know very well firm's CSR initiatives", in a seven-point Likert scale.

Table 3.6. Employees' CSR familiarity measure.

Construct	Item adapted from Du et al. (2015)
Familiarity	Indicate the level of familiarity with the social responsibility initiatives of the firm in which you work

Employees' CSR Attributed importance

In order to assess the general importance employees' attribute to CSR, three items were borrowed from Korschun et al. (2014). The objective was to measure the extent of the employees' attributed importance to CSR. A more specific item regarding the importance of CSR initiatives of the firm was also included with support from Du et al (2015). The objective is to measure the extent of the employees' attributed importance to CSR in the context of the firm. The items, depicted in Table 3.7, were measured in a seven-point Likert scale. Respondents' answers varied between 1 "Totally disagree" to 7 "Totally agree".

Table 3.7. Employees' CSR attributed importance scale.

Construct	Items	Adapted from
Importance	It's important to me that companies help out the local communities where they operate.	Korchun et al (2010)
	I care about companies being socially responsible.	
	I feel that companies need to make the world a better place.	
	It's important to me that the company in which I work has socially responsible initiatives.	(Du et al., 2015)

Platforms of interaction

The relevance of the existence of platforms of interaction, for the CSR value co-creation experience level, provided support for the inclusion of an additional question related to the use of platforms. Platforms of interaction are real or virtual environments where CSR propositions of value, both of firm and employees, are taken into account. The existence of platforms was supported Korschun and Du (2013) as well as from the content of the interviews from Empirical Study I. For the purpose of the questionnaire, previously collected platforms were indicated as answer options, such as: Facebook, Youtube, Company Blog, E-mail, Intranet, Institutional Site, Corporate cause Site, Formal moments of performance evaluation, Formal moments of discussion of firms' results, Informal communication, Corporate journal / Newsletter, Offline static communication, Working groups, Attribution of days to work on CSR initiatives. An open-ended possibility was also given for respondents to include other possible platforms. The objective was to select the option that better suited the employees' environment.

3.4.1.4 Other considerations

The adoption and adaptation of the measures was undertaken in English. Thus, attention was given to have rigorous translation procedures. The original items were firstly translated to Portuguese by two experts and then back translated into English by two different experts. The results revealed reduced discrepancies between the original instruments and the translated versions. The final version in Portuguese was elaborated by the authors of the present study taking into consideration the experts' contributions and the necessary adaptations to the specific context of CSR. The questionnaire was entitled "Survey about Corporate Social Responsibility" and it had a total of 30 questions. A question regarding the clarity of the questionnaire was added at the end to capture its intelligibility.

3.4.2 Pre-Test and Data Collection

As recommended by literature, a pre-test of the questionnaire was first performed before the final administration (Malhotra, 1999). The objective was to identify mistakes and omissions that can provide a bias in the responses. An online pre-test was performed with a sample of 30 individuals, academics, marketing specialists and individuals working for companies with CSR initiatives. The pre-test questionnaire included the items presented in section 3.4.1 in a seven-point Likert scale. Additionally, it was possible for the pre-test respondents to answer: "is not clear" or "does not apply". The participants highlighted essentially minor problems regarding the dimension of the questionnaire and grammar typos. It allowed a refinement of the final version of the questionnaire, in terms of syntax and structure. It also allowed clarifying some words and spelling.

The database for the purpose of the present study was collected in a two-step process. Firstly, emails of national professional organizations such as commercial and industrial associations (e.g. governmental organizations (e.g. AIP[10], AICEP[11]), environmental and social organizations (e.g. GRACE[12], Sair da Casca[13]), among others, were compiled. Secondly, emails of firms were gathered from existing lists previously collected and available online and individually collected in firms' websites.

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[10] Portuguese Industrial Association (*Associação Industrial Portuguesa*)

[11] Portugal Global - Trade & Investment Agency (*Agência para o Investimento e Comércio Externo de Portugal*)

[12] Reflection and Support Group to Corporate Citizenship (*Grupo de Reflexão e Apoio à Cidadania Empresarial*)

[13] Consulting company of Corporate Social Responsibility

The distribution of the final version of the questionnaire was performed online. An online survey platform, namely Qualtrics (2017), was used to design the questionnaire and the distribution options of that platform were employed. An anonymous link was created and used both in personalized e-mails sent individually or in social network platforms, as well as for mass delivery through the e-mail distribution option available in the cited platform.

The data collection with the online distribution of the questionnaire started in 16th January up to 16th April, for a total of three months in online circulation. During this time the questionnaire was sent to the emails' data base previously collected. A reminding e-mail was later sent. The e-mail asked for the participants to answer the questionnaire and, if possible, to distribute that e-mail with the respective link to more employees within the firm. The invitation e-mail and the reminding e-mail were written in Portuguese (see Appendix VII – Invitation Questionnaire | English). For the purpose of the present study, an English version is also available in Appendix VII – Invitation Questionnaire | English. The link was also accessible in social media platforms (e.g. LinkedIn), in order to reach as many active employees of firms as possible.

3.4.3 Quantitative Data Analysis

In order to test the model of CSR value co-creation experience at the internal level developed in section 2.4, in the Empirical Study II a four steps data analysis' methodology was established. In each step, different statistical techniques were used. In this section, the main data analysis techniques are presented.

The first step included the data set preparation and the descriptive analysis of the data. The purpose was essentially to present the sample and describe the data in terms of a set of metrics of interest. The first step was run using SPSS (FFMS, 2018) statistical software. The second step encompassed the refinement of two scales that compose the model, namely Corporate Social Responsibility Value Co-Creation experience (CSR VCC) scale and employees' Perceptions of Corporate Social Responsibility (PCSR). Given the adoption of the scales from previous research, and the major alterations performed to adapt the scales to the context of the present study, it was important to analyse the referred scales in detail. For that reason, an exploratory factor analysis (EFA) was performed in order to understand the organization of the structure of the adopted variables. Then, a confirmatory factor analysis (CFA) was entailed to assure that the variables and factors from EFA represented the data. The second step was run using SPSS (FFMS, 2018) statistical software and also AMOS (Arbuckle, 2014). The third and fourth steps correspond to the test of the developed hypotheses. Those included a CFA and structural equation modeling (SEM). The objective was to confirm the structure of the variables adopted and then test the hypotheses of the model presented. The third and fourth step were run with resource of AMOS (Arbuckle, 2014).

3.4.3.1. Factor Analysis

Factor analysis is an interdependence technique (Hair, Black, Babin, & Anderson, 2010), which means that all variables are analysed at the same time allowing to simplify complex data through statistical procedures (Kline, 1994). The objective is to examine the underlying patterns or relationships of a large number of variables present in the analysis. This examination allows to identify structures among the variables in the analysis, which are the building blocks of relationships (Hair et al., 2010).

The focus of factor analysis in social sciences is usually applied to analysing correlations between variables (Kline, 1994). The correlation analysis can be translated into analysing the structure of interrelationships in questionnaires responses finding variables highly interrelated (Hair et al., 2010). The idea is to explain such interrelations in a few number of factors, which are groups of variables highly correlated. According to Kline (1994, p. 5) a factor is "*a dimension or construct which is a condensed statement of the relationships between a set of variables*".

According to the literature, factor analysis can be divided into exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) (Kline, 1994). Nevertheless, there is an ongoing a debate between researchers supporting factor analysis only for exploratory purposes *versus* researchers that understand factor analysis both exploratory but also confirmatory (Hair et al., 2010). Nevertheless, according to Fabrigar, Wegener, MacCallum, and Strahan (1999), it is useful to consider both, especially if EFA provides insights for the specification of CFA.

In this study both exploratory factor analysis and confirmatory factor analysis were addressed, offering an explanation for the use of the mentioned statistical analysis in the empirical quantitative study developed. Although it is understood that EFA and CFA should be used in separate studies (or in large samples with the data split in half) ((Fabrigar et al., 1999), in the study both were conducted using the same data.

3.4.3.2. Exploratory factor analysis

The objective of performing exploratory factor analysis is to explore the field, the main constructs or dimensions imbedded that constitutes the study's object (Kline, 1994). According to the author, in a complex field such as social sciences, it is important to simplify the study of real-life environment by indicating the relevant variables to study.

The first stage of the study consisted in exploring the variables and verify the structure and the dimensions obtained by previous scales found in the literature. For that reason, the variables were allowed to freely correlate without any constraints a priori. The objective to perform a factor analysis without restrictions was to identify the underlying factors or dimensions departing from the adoption and adaption of previous scales in different theoretical contexts. The implications of the adaptation not only to a different national context, but specially to a different field of knowledge such as CSR, were also important to understand. For that reason, an exploratory factor analysis was considered appropriate.

In order to conduct an exploratory factor analysis with the dataset, a common factor analysis was adopted. This approach considers the common or shared variance of the variables. Thus, the variance is assessed through the correlations with all the other variables present in the analysis resulting in different factors (Hair et al., 2010). The measured variables were analysed considering the relationship between factors and the factor loading estimates pattern were assessed. The objective was to understand which variables loads highly in a specific factor, contrasting with smaller loadings in the other factors.

3.4.3.3. Confirmatory Factor Analysis

Although originally factor analysis was developed as an exploratory statistical method, as time went by, factor analysis became a resource to test hypotheses (Kline, 1994). The Confirmatory Factor Analysis (CFA) was therefore performed in order to test if the developed structure of the variables and factors statistically represents the data (Hair et al., 2010). According to the authors, "CFA is a way of testing how well measured variables represent a smaller group of constructs" (p. 693). That is, CFA contributes to appraise and refine the measurement model.

All the variables and factors were specified according to the results of the factor analysis previously performed, and in accordance to literature. The objective was to provide a confirmation for the measurement theory that was also used in combination with structural theory to specify a Structural Equations Modeling (SEM) model.

During the process of the development of a measurement model, it was important to access the construct validity and reliability. The construct validity was assessed through the analysis of convergent validity, discriminant validity and nomological validity. The objective was to understand how well the indicators capture their specified constructs.

Convergent validity was verified whenever the Average Variance Extracted (AVE) estimates are equal or higher than 0.5. Another metric that is usually used to access convergent validity is the construct reliability (CR), which should be greater than 0.7 (Hair et al., 2010).

The respective formulas to calculate construct reliability and average variance extracted are next presented, which depend on the factor loadings (L_i) and the error variance (e_i):

$$\mathrm{CR} = \frac{(\sum_{i=1}^{n} L_i)^2}{(\sum_{i=1}^{n} L_i)^2 + (\sum_{i=1}^{n} e_i)} \qquad \mathrm{AVE} = \frac{\sum_{i=1}^{n} L_i^2}{n}$$

Source: Hair et al. (2010)

Discriminant validity was investigated by comparing the average variance extracted with the square construct correlation between any two constructs (Fornell & Larcker, 1981). This comparison provides strong evidence for good discriminant validity if all constructs correlations are lower than the square root of AVE. The construct correlations presented is also useful to assess nomological validity (Hair et al., 2010).

$$\sqrt{AVE} > \text{Construct correlation between two constructs}$$

3.4.3.4. Structural Equation Modelling

According to Hair et al. (2010), "structural equation modeling (SEM) can examine a series of dependence relationships simultaneously" (p. 627), resulting in a combination of multivariate techniques namely factor analysis and multiple regression analysis. Due to the level of the abstraction of the constructs involved, it is important to resort to a more complex analysis, such as SEM. In this case, the objective is to test a complex model containing several equations with variables in both dependent and independent features in the same theoretical framework.

SEM models are elaborated and supported by "theory, prior experience, and the research objectives to distinguish which independent variables predict each dependent variable" (Hair et al., 2010, p. 635). According to Hair et al. (2010), the equations are expected to explain the relationships between the constructs involved in the model. SEM models have three main features that allow to differentiate them from other multivariate techniques: i) to provide estimation of multiple and interrelated dependence relationships; ii) to allow the representation of unobserved concepts in the relationships and account for measurement error in the estimation process; iii) to define a model to explain the relationships presented (p.635).

In order to approach SEM models, it is important to notice that the adoption of SEM has two main components to consider: i) the measurement model and ii) the structural model, as previous referred. The measurement model allows to understand the contribution of each variable regarding the construct and how well the variables represent the correspondent construct. In order to assess the measurement model, analysis on its reliability and validity were conducted using Confirmatory Factor Analysis (CFA). The analysis was conducted using the Maximum Likelihood method of extraction. After this first step, the structural model was analysed too allow the test of the hypothesis framed by the theoretical model earlier developed.

To conduct the SEM, the approach of the six stages of Hair et al. (2010) was adopted. In the Stage 1, the individual constructs that are included in the measurement model were defined. The constructs can be measured by previously developed scales or new scales developed specifically for the study. It is always important to assure the validity and operational quality of the variables involved. In this study, both theory and the factor analysis provided the constructs and construct measures to be included in the SEM. The specification of the model, i.e. the association of the indicators to the respective constructs and the constructs correlation between them, is established from the beginning by the researcher. At the same time, the specification of the cross-loadings between the indicators does not exist (loading is equal to zero).

In the Stage 2, the overall measurement model was developed, including the totality of the constructs that formed the model. The objective was to have an overall model that verified that latent constructs were statistically identified. The unidimensionality of the measured values was also verified, as well as its validity. A diagram representing the measurement model was then provided.

In Stage 3, the study to produce empirical results was designed. This is the stage where CFA was performed in order to test the measurement theory. If the measurement model is adequate, the model can be tested in the SEM model. It is important to underlie though, that the specification of the model, i.e. the association of the indicators to the respective constructs and the constructs correlation between them, was established from the beginning by the researcher. At the same time, the specification of the cross-loadings between the indicators did not exist (loading is equal to zero).

In Stage 4, the measurement model validity was assessed. This roughly means that the theory was crossed with the reality to verify the fit between them. The construct validity was assessed through the implementation of guidelines for good fit based on Hair et al. (2010) indications. Those guidelines are presented in Table 3.8, and as the author mentioned the presented measures are not exhaustive. Rather, they represent the mostly used and reported indices in research. It is relevant to notice that the correspondent values for goodness-of-fit are related to the number of observations and the number of observed variables. In this case, the number of observations is >250 and the number of observed variables is >30.

In Stage 5, the specification of the structural model was undertaken. This means that the relationships between the constructs were presented based on the theoretical model, representing the hypothesis developed. The measurement specifications were also included. The diagram combined the measurement and the structural model to estimate. In Stage 6, the validity of the structural model was assessed. After the specification the model was tested following the indications of the Step 4 previously indicated.

Table 3.8. Fit indices demonstrating goodness-of-fit.

Absolute Fit Indexes		
Statistics	**Name**	**Value**
χ^2	Chi-Square GOF	Significant ρ-value expected
χ^2 / df	Normed Chi-Square	Ratios of 3:1 are associated with better-fitting models
GFI	Goodness-of-Fit Index	Values between 0 and 1, higher values indicating better fit (above .90)
RMSEA	Root Mean Square Error of Approximation	Lower values indicate better fit (0.07 or less with CFI above .90)
SRMR	Root Mean Square Residual	Lower values indicate better fit (between 0.08 or less with CFI above .92)
Incremental Fit Indexes		
Statistics	**Name**	**Value**
NFI	Normed Fit Index	Values that approach 1
TLI	Tucker-Lewis Index	Values that approach 1
CFI	Comparative Fit Index	Values between 0 and 1, higher values indicating better fit (above .90)
Parsimony Fit Indexes		
Statistics	**Name**	**Value**
AGFI	Adjusted Goodness of Fit Index	Values typically lower than GFI
PNFI	Parsimony Normed Fit Index	Higher values indicate better fit

Source: Hair (2010)

3.4.4 Summary

In this chapter the several steps of the construction of the Empirical Study II were presented. The instrument development was detailed in order demonstrate the process that culminated in the questionnaire. Table 3.9 summarizes the scales established to measure the identified constructs. It also presents the respective questions, that can also be seen in the questionnaire developed. The data analysis methodologies were addressed, including factor analysis and structural equation modeling approach to be implemented. After the presentation of the Empirical Study II methodology, the next section will embrace the results and discussion of the analysis carried out.

Table 3.9. Summary of the main measurement scales/items used in the questionnaire.

Construct	Measure	Objective	Questions
Corporate Social Responsibility value co-creation	Adapted from Albinsson el al 2016	To measure the readiness of the CSR VCC experience environment considering: Dialogue [Q10, Q11], Access [Q12], Risk [Q13] and Transparency [Q14].	Q10 Q11 Q12 Q13 Q14
Employees' CSR perceptions	Adapted from Glavas and Kelly (2014)	To measure the employees' perceptions about firm's CSR regarding social [Q7] and environmental [Q8] responsible business, and overall perceptions [Q9]]	Q7 Q8 Q9
Employees' CSR participation	Adapted from Chan et al (2010), Kim et al (2010) and Ditlev-Simonsen (2015)	To measure the behavioural aspects of participation in the CSR experiences.	Q5
Employees' CSR participation enjoyment	Adapted from Yim et al (2012)	To measure the level of enjoyment in the participation in the CSR experience.	Q6
Employees' CSR familiarity	Supported by Du et al (2015)	To measure the level of employees' awareness regarding the CSR in the context of the firm.	Q2
Employees' CSR attributed importance	Adapted from Korchun et al (2010) and supported by Du et al (2015)	To measure the extent of the employees' importance attributed importance to CSR.	Q4

Source: elaborated by the author.

4. FINDINGS AND DISCUSSION

4.1 Introduction

The Results and Discussion section presents the results of both the Empirical Study I and the Empirical Study II separately. The discussion is conducted considering the results of the qualitative and quantitative studies. In a first stage, the sample profile of the empirical studies is provided the data collected through the procedures highlighted in the previous sections is explored. The evaluation and critical analysis of the data allowed to discuss key aspects of the idea of Corporate Social Responsibility (CSR) value co-creation experience, considering employees and firms, its dynamics and interactions.

4.2 Empirical Study I

Findings from Empirical Study I are related to the content analysis performed and are organized considering the main topics that emerged from the interviews, in accordance to the previous literature review. A first set of topics provide the contextualization of the CSR of each firm. The purpose of understanding how CSR is perceived and managed by the firms under study is key to achieve a deeper understanding of the existent dynamics between the firms and its employees. It was relevant to learn how specifically CSR is imbedded in the firms according to its management and context. Topics regarding the motivation for the existence of responsible business consciousness in the firm, the planning and strategy associated to CSR and how firms define CSR were also addressed. Additionally, two topics shed light on the coverage of CSR, considering CSR focus as well as CSR operating range of the firm. A second set of topics embraces the dynamics of CSR between the firm and its stakeholders, with special relevance to employees, and includes the analysis of CSR value propositions – both from firms and employees, the CSR impact and the platforms of interactions between firms and employees.

4.2.1 Sample profile

The sample profile was advanced considering a previous search on secondary data collected from the institutional websites and/or sustainability records as well as from news related to the firms' CSR performance. The process of establishing the sample was by convenience, allowing to choose firms according to its availability and proximity. The sample profile is next presented, with a total of eleven firms included.

Firm A is part of an Asian multinational automotive parts supplier operating in Portugal. It has an history of almost thirty years operating in Portugal and it was object of a company restructuring, following a collective dismissal in 2008. The firm has more than 1000 employees, although they have been almost 8000 before the successive dismissals. The firm is a key-economic driving force of the community where it is located. The focus on sustainability is highlighted in the website of the group.

Firm B is a large Portuguese textile family-owned firm founded in the 1920's, being one of the oldest companies in this industry in the country. The firm remains a family business and the chairman of the administration is the founder's grandson, although 10% equity is owned by a venture-capital company. The firm exports 98% of its production and has around 1100 employees, after past successive layoffs. There are scarce references to CSR in the webpages of the firm and the related brands.

Firm C is a large Portuguese engineering and construction firm, also operating in other business areas such as renewable energies and telecommunications. It was formally established in the 1980's, although its history can be traced back to the 1940's. The firm remains a family business and the chairman of the administration is one of the founder's son. Operates in several countries, mainly in Europe and Africa and has around 1000 employees overall. One of the core values disclosed in the institutional website is solidarity, focusing the importance of volunteering.

Firm D is a small and medium-sized enterprise (SME) Portuguese wholesale of machinery and equipment. It was founded in the 1980's and is a family business operating in Portugal. The firm has around 20 employees. CSR or related concepts are not considered in the firm's website.

Firm E is a SME Portuguese industrial bakery. It was founded in the 1950's and it is a family business lead by the founder's grandson. The firm operates mainly in Portugal, but also exports to the North of Spain and France. The firm has around 30 employees. CSR or related concepts are not considered in the firm's website.

Firm F is a large firm, mostly of Portuguese capital, engaged in production and commercialization of multibrand beverages, focused on beer and bottled water businesses. It was founded in the 1890's and exports 30% of the turnover to more than 50 countries worldwide. The firm has 1350 employees and 13 production units. CSR is publicly presented as a strategic dimension of the firm.

Firm G is a large firm operating in Portugal, owned by a Spanish venture-capital company, which is a producer and supplier of plastic materials for the furniture industry worldwide. Its origins go back to the

1970's, and today operates in several international markets. It has a worldwide distribution network, in more than 65 countries, and 90% of the Portuguese production is for exportation. The firm has over 300 employees working in two continents. Social and environmental responsibility is assumed as a core value for the group in its website.

Firm H is a Portuguese SME for development and commercialization of management software. It was founded in the 1990's and operates in nearly 20 countries across several continents, and the international activity is roughly 40% of their business volume. The firm has around 240 employees. CSR initiatives and programs are publicly presented as a relevant part of the firms' activity.

Firm I is a Portuguese SME engaged in the development of web products and has recently become part of a group of companies with headquarters in a Western Europe Capital. The firm has around 200 employees and assumes in the institutional website the importance to contribute to make the world a better place.

Firm J is a Portuguese SME for development and commercialization of management software mostly oriented for the social economy sector. It has three decades of activity, around 100 employees and has international representation in two Africa countries. CSR is publicly presented as a relevant dimension of the firm. Additionally, the firm was considered by a Portuguese independent entity integrated in a CSR European project a case study of CSR.

Firm K is a local subsidiary of a Western Europe multinational firm operating in Portugal in the field of bricolage and gardening. In this local subsidiary there are around 150 employees. The firm answers to international environmental standards and present best practices related to responsible business. It reveals a high level of socially responsible commitment to the public. A summary of the firms' profile is presented in Table 4.1.

Table 4.1. Description of the firms' profile.

Firm	Type	Number of employees	Activity	Interviewee Position
A.*	Multinational operating in Portugal	1000	Automotive parts supplier	Director of Quality
B.*	Large Portuguese firm (familiar)	1100	Textile company	Director of Human Resources
C.*	Large Portuguese firm (familiar)	1000	Engineering and construction	Director of Communications

Table 4.1. Description of the firms' profile.

Firm	Type	Number of employees	Activity	Interviewee Position
D.	Portuguese SME (familiar)	20	Wholesale of machinery and equipment	Director of Human Resources
E.	Portuguese SME (familiar)	30	Industrial bakery	Director of Operations
F.*#	Large Firm (mostly Portuguese capital)	1350	Production and commercialization of multibrand beverages	Staff Member of Partnerships and Communications Dep.
G.*	Large Firm operating in Portugal, (Spanish venture-capital)	300	Global producer and supplier of thermoplastic for furniture industry	Director of Human Resources
H.*	Portuguese SME	240	Development and commercialization of management software	Executive Assistant
I.	Portuguese SME recently acquired by a large foreign group	200	Development of web products	Operations Manager
J.*	Portuguese SME	100	Development and commercialization of management software	Director of Human Resources
K.*	Local subsidiary of a European multinational operating in Portugal	150	Bricolage and gardening retailer	Director
*Firm with public records of CSR available in the webpages. #Non-record of interviews firm's policy.				

Source: elaborated by the author.

4.2.2 Exploring Data

The data collected, considering the in-depth interviews, was organized in several themes foreseen when the interview development of the Empirical Study I was established (see section 3.3.1). Therefore, data is presented following the main topics identified *a priori*, but also considering the themes that emerged during the interview. Therefore, the following topics are analysed: i) CSR in the firm: management, context and coverage; ii) CSR dynamics: the value proposition *vs.* the impact of CSR and iii) CSR platforms of interaction.

4.2.2.1 CSR in the Firm: Management, Context and Scope

CSR in the firm is firstly addressed by a brief firms' general perceptions and key ideas on its own role regarding responsible business efforts. In this sample, it is relevant to notice that the firms engaged in CSR recognize their important role as social actors in the community - both internally and externally - where they operate.

Interviewee from firm A perceive its social and environmental role as determinant for the region where it operates. The dramatic consequences of the laying-off process of the past years is very present, and it is recognized as an important moment for the firm and a "wake up call" to the awareness of its social responsibilities. Firm B considers having a social important role in the community. Its *social improver* status goes back to the beginning of the company where social infrastructures were provided in the benefit of employees and local community. CSR initiatives of firm C are important and transversal to all sectors of the firm, and the major current problem regarding CSR is related to internal public segmentation and engagement, according to the interviewee from firm C. Interviewee from firm D, although aware of the importance of CSR, assumes that the dimension of the firm, since it is a small firm, is a constraint regarding formal initiatives and programs, as well as a noted scepticism of the employees regarding this issue. As well as to the interviewee from firm E, CSR is not considered to be a concern of the firm, that is mostly focused on production. However, they look at the employees as a member of its own family, and informal social responsibilities are considered to exist. Interviewee from firm F considers CSR very seriously, although this concern does not translate into high rates of reputation regarding responsible business, specially taking into account frequent employees' layoffs and location changes of the production units – affecting its employees and families. To the interviewee from firm G, CSR is also taken very seriously with positive dynamics established between employees and local community, especially in what concerns education. The interviewee from firm H also agrees on the importance of CSR initiatives and programs since it is embedded in the firms' own definition. Similarly, interviewee from Firm I refers that CSR is also understood as imbedded in the organization, and the employees have enough autonomy to approach and develop social and environmental initiatives and programs on their own. Interviewee from firm J is proud that the firm is considered a reference as a case study for CSR since it is a genuine reality for the firm since its beginning. To firm K, its social and environmental role is determinant to be connected to the community where it operates, as refereed by interviewee from firm K.

CSR Management

After the invitation, individuals with different **management positions** held in the firms were indicated as interviewees. One of the interesting results – to whom CSR is trusted within the firm – is related to the direct or indirect relevance of human resources in this topic (see Table 4.1).

Four of the relevant positions are held by the director of human resources (firms B, D, G and J), although in firm F and K human resources department is also actively involved. Two are held by the communication department (firms C and F), and three by the operations management (firms E, I and K). In the case of firm I, the position also covers culture, social responsibility and development of people. Another CSR relevant position is held by the director of quality (firm A), another by the subsidiary general director, and finally one is held by the executive assistant of the administration (firm H), underlying the importance of the administration attached to the firm' CSR. The results show that in this sample there is no specific department related to CSR in the firms. The interviews revealed that, although the practical aspects of CSR were held by the individuals/departments cited above, and a high degree of autonomy was observed, the role of the administration/CEOs in CSR was strongly referred by the overall interviewees, as well as Human Resources. It is also important to highlight the role of employees stressed by one interviewee (I) referring that any employee may have a leading role in CSR.

Regarding the localization of CSR within the firms, it is not surprising that human resources management have an important role (Jamali et al., 2015), as internal social responsibilities are revealed to be on the top of the issues addressed by this department (see CSR Scope presented below). At the same time, highlighting 'ordinary employees' in the management of CSR is an important indication to support that employees are more than passive recipients of CSR initiatives and programs.

The **CSR planning and strategy** is addressed to access if CSR initiatives and programs were more or less formal, or if firms mainly answered to external requests of social institutions or other organizations. Regarding this topic, three interviewees assume that there is no specific planning or strategy regarding CSR (firms D, E and I). Interviewees refer that although CSR is not planned, there are activities that are performed annually, which implies some sort of planning (firm A, J and K) and even an annual budget allocated (firm C). The interviewee from firm B relates CSR to the 'social policies' planned and performed by the firm, addressing issues relevant to employees and the local community. Finally, three interviewees clearly revealed the existence of planned CSR (firms F, G and H). "*Previously there was not a core area drawn to work upon, so CSR initiatives were performed to answer external requests as they happened.*

But since the stakeholders' consultation [performed by the firm in 2011] *the firm developed a formal plan."* (interviewee from firm F, staff member of Partnerships and Communications Department). In these cases, instead of only answering to requests regarding the contribution (monetary or not) of the firms to social and environmental issues, CSR is integrated into the firms' business strategy: "[CSR] *Exists and it is integrated into the company's business"* (interviewee from firm G, Director of Human Resources).

CSR Context

The question of the differences between the firms' **definition of CSR** was considered. It was not provided a CSR definition to the interviewees to avoid constraints in the answers and to allow a truly contextual contribution from the interviewees. Therefore, interviewees were allowed to answer spontaneously. Interviewees were also inquired about the specific initiatives of each firm and how information about CSR is disclosed. The observations regarding CSR definitions can be tracked upon three main ideas: CSR as going beyond economic performance, CSR based on firm context and values and CSR based on the inside responsibilities of the firm.

Most interviewees acknowledged that CSR goes beyond economic performance, without forgetting its importance to the firm's long-term sustainability in the three main areas: economic, environmental and social (firm A). This perception of CSR as going beyond legal and economic obligations of the firm, such as fair payment for the work and respect for labour laws, revealed to be important to reinforce the conceptualization of CSR adopted in this study. It is also interesting to notice some aversion regarding internal CSR marketing/publicity. As interviewee from firm B indicated: *"We really don't have Social Responsibility, we don't assume that as a marketing flag"*. To overcome this perception of CSR as a marketing tool, CSR is addressed in this firm as "Social Policies": "*We have what is a very great guidance in terms of social policies for our employees because we believe this is a way to involve the people themselves, involve the community itself, increasing the sense of belonging, increasing awareness of the [firm B] as major employer in the region and we have every year a number of initiatives*" (interviewee from firm B, Director of Human Resources). Nevertheless, responsibilities towards employees are in the core of the concept.

One of the main aspects emphasized by the interviewees' definitions and considerations about CSR is the **firm's contextual perspective**: CSR made sense to the interviewees regarding their own reality, context and values. The other important issue is related to the importance of the firm's values and ethics in their CSR definition in relation with its stakeholders. As the interviewee from firm H states: *"The company has* *an ecosystem, is part of a network of business partners, clients, establishing relations with the community, markets where they are. And it's not autistic. (...) And the company has always communicated its interest, the willingness of not only be a business, but something that is part of, which is integrated in the communities, in societies. (...) It has to do with DNA, also with a way of being, the business ethics, the way of being in business"* (interviewee from firm H, Executive Assistant).

Another aspect that stood out regarding the view that firms hold about CSR concerns the **'inside out' CSR perspective** identified. Firms tend to value first the responsibilities regarding their internal community and only then consider their external responsibilities (interviewees from firms A, B, C, F, G, J and K). As stressed by the interviewee from firm F "*CSR in [that firm] is based on the following 'be inside looking out' and 'teamwork', in alignment with the company's values*" and where good quality of work, retraining, benefits (insurance, grants, internal mobility), are key-issues. Notwithstanding, the interviewee from firm G goes even further: *"We try to have policies and practices integrated with our values, of course not forgetting our mission. Since our mission is business related, it has always been understood that we were not a source of generation of money, but value in the widest sense of the term, because our business does not develop without knowledge, therefore without people, without stable and well framed people"* (interviewee from Firm G, Director of Human Resources). This inside-out perspective, included in CSR definitions of almost all the analysed firms, reveals the importance and weight of the internal community to the overall CSR.

The **motivation for the existence of CSR** in the firm was also considered. The objective was to provide insights about the beginning of a responsible business's consciousness in each firm. When asked about the moment when CSR started to be a concern in the organization, the answer was often associated with the foundation of the firm. Interviewees used words, such as, 'DNA', 'culture' and 'values' to justify the CSR attention which can be understood as imbedded in the firms' activities. As the interview from firm A said *"(...) it is still a family business and from top to down these values are spread: respect and help. (...) easily our policies and our way of being are based on the respect for the environment and social issues"* (interviewee from firm A, Director of Quality) Two interviewees also highlighted the personal preference of the president/administration regarding CSR as a main driver (interviewees from firms C and firm H). Interviewee from firm F stressed the importance of a strategic instrument, namely a stakeholders' inquiry (which also included employees), to improve social responsibility attention of the firm. Nevertheless, there are two cases in which a massive layoff/restructuring process was pointed out as a cause to strengthening CSR (firms A and B), as a form to assure a dignifying layoff (providing courses and workshops to give former employees tools to face the eminent unemployment) and as a preventive measure for future. In the case of firm A, the interviewee mentioned: *"even in this chapter, which I think is something that we can also be proud of (...) the way we did it, because we did it while respecting people and preparing them the best we knew and we could so that they came out there and had a smiling future and had no difficulties in finding work"* (interviewee from firm A, Director of Quality). This eventually resulted in the readmission of former employees when the firm was able to reintegrate work force. In the same sense, as stated by the interviewee from firm B: *"We have here a context where things are done a little bit in the air. That is, in 2009 we had a corporate restructuring in which 400 people were laid off all with mutual agreements. I usually say that 90% of people have done the agreement of their life"* (interviewee from firm B, Director of Human Resources). Interviewee from firm G pointed out the entry in stock market exchange as decisive to improve CSR, as it is a formal request. In the two Portuguese SMEs (firms D and E) was not possible to identify a moment where CSR started since it did not appear to exist a coherent idea of CSR in the stated firms.

CSR Scope

In accordance to the importance of the inside-out perspective of CSR highlighted by the CSR firms' own definitions, and looking at the **CSR focus of the firm**, it is interesting to notice that employees are pointed out as the main focus by five inter (firm A, B, G, J and K). As stated by the interviewee from firm G: "*Our main social responsibility has to do with our employees. That is, we never wanted to be the good guys or viewed kindly out there, if the comfort level and development of our employees was not clearly higher than outside"* (interviewee from firm G, Director of Human Resources). And the interviewee proceeds with a critique to companies which are not coherent with their CSR disclosure: "*Wages paid by the minimum of what is predicted (...) Or companies that have social actions and then have lots of people in temporary work, with contracts even beyond legality, etc. (...) Therefore, for us the key responsibility is to put the things right and the more developed possible within the organization and then give some comfort elements near"* (interviewee from firm G, Director of Human Resources).

The question regarding consistency between internal CSR and external CSR is important to establish an inside-out CSR perspective. "*We start from us, and we go to employees - we employees - then a little to the family environment, the local environment, and here in the area of the municipality"* (interviewee from firm G, Director of Human Resources). Additionally, other three firms also refer employees as one of their important CSR public (firm C, F and I). Interviewee from firm C stressed the importance to differentiate the internal public regarding CSR initiatives, which might reflect on levels of employees' participation: *"In recent years we have had some difficulty - and I cannot explain why -, to join all our employees into our campaigns (...) maybe because we have many"* (interviewee from firm C, Director of Communications) This can also be read as one example of employees traditionally perceived as recipients of CSR initiatives.

The second most cited CSR focus is local community (firms A, B, E, F, G and K). Interviewees also highlighted some more specific CSR focus such as culture and arts (firm C), children' needs, food scarcity and sports practice (firm H) and education of children/youth (firm I). Finally, interviewee from firm D reveals that there is not a focus at all in the firm regarding CSR. Additionally, from the list of CSR initiatives presented by the interviewees, initiatives can be essentially clustered into: internal/employee initiatives, community initiatives (including educational community) and environmental initiatives. Only firm F referred initiatives specifically addressed to customers and business partners.

CSR focus can also be related to the **CSR operating range of the firms**, i.e. the different levels of CSR initiatives implementation, such as, internal, local, national or international. One clear result was the importance attributed to employees and local community. Data reveals four fundamental levels of CSR operating range. The first level is internal and is referred by three interviewees (A, F and G), the second level is local and is referred by all eleven firms, the third level is national and is referred by three (B, C and D) and the fourth level is multinational/international and is referred by two (C and H). It is important to notice that the interviewees who referred the internal level are all from large firms. The other levels are referred by interviewees both from SMEs and large firms.

To complete the previous observations, regarding the context of CSR in the firm, the information is also supported with CSR content found in the firms' institutional webpages as well as other related documents (such as social and environmental reports) when available. It was relevant to compare the collected data from the interviews with the information of how firms' address CSR in institutional websites, specifically regarding the employees' reference. In this comparison, it was possible to notice that most of the interviewees referred to employees and stated that employees were the main focus. Nevertheless, when comparing the reference to employees in the secondary data (e.g. webpages, social and environmental reports) by the firm, employees are not even referred (e.g. Firm B). This can be due to the fact that when communicating to the market, the firms' do not consider relevant to mention the CSR internal focus. To interviewees from firms D and E the comparison does not apply since no content was found in secondary data regarding CSR. A summary of these findings is presented in Table 4.2.

Table 4.2. CSR Observations vs. Content.

Firm	OBSERVATIONS (interviews)			Content (firms' secondary data e.g. website, reports)		
	CSR Main topics	**Employees reference**	**CSR main focus**	**CSR related terms**	**CSR values**	**Employees reference**
A.*	Economic Environment Society/Community Employees' well-being	Yes	Employees	Sustainability CSR	Yes	Yes
B.*	Employees' well-being	Yes	Employees	Environmental commitment and Social commitment	No	No
C.*	Culture and Arts Volunteerism Education Environment Solidarity	Yes	Culture and Arts 2nd - *Employees*	Social Responsibility	Yes	No
D.	Employees	Yes	-	-	-	-
E.	Community	Yes	-	-	-	-
F.*#	Environment footprint Employees' well-being Community Education Consumers Partners	Yes	Community *2nd - Employees*	Corporate Responsibility Sustainability	No	Yes
G.*	Economic Employees well-being Education Volunteerism Environment	Yes	Employees	Environment and Social Responsibility	Yes	No

Firm	OBSERVATIONS (interviews)			Content (firms' secondary data e.g. website, reports)		
	CSR Main topics	Employees reference	CSR main focus	CSR related terms	CSR values	Employees reference
H.*	Community Education Employees' well being Environment	Yes	Children' needs, food scarcity and sports practice	Social Responsibility	No	Yes
I.	Community Education Employees well-being	Yes	Education of children/youth *2nd - Employees*	Social Days (reference)	No	No
J.*	Employees well-being	Yes	Employees	Social Responsibility	No	Yes
K.*	Community	No	Employees	Environment and Society	No	Yes
*Firm with public records of CSR available in the webpages. #Non-record policy of interviews firm.						

Source: elaborated by the author.

4.2.2.2 CSR dynamics: The Value Proposition vs the Impact of CSR

Regarding the **CSR value proposition**, it is possible to identify different sources, either from within the firm and/or from external sources (see Table 4.3) Regarding the external sources, formal and informal requests from associations and social welfare institutions as well as requests from schools are referred by all interviewees as key promoters of CSR. Many times these requests are financial requests: "*We have some [external] requests that are more interested in financial sponsorship, we do not work so much in that perspective. (...) I understand that they have to exist, but we prefer to be autonomous and do not invest all our money in a program or a thing that will not even allow people* [firm I employees] *to be able to be connected with. Rather than have our image associated with a cause that is interesting, we look for people to do things they like to do*" (interviewee from firm I, Operations Manager). At the same time, partnerships with local government are also highlighted as CSR promoter (firm A) as well as business partners' challenges (firm H). As explained by the interviewee from firm H *"(...) above all, those who work with us (...) They know we have this concern, often they engage in our social responsibility projects and often we involve ourselves in their projects"* (interviewee from firm H, Executive Assistant).

Table 4.3. Sources of CSR value propositions.

External Sources of Value Propositions	Internal Sources of Value Propositions
Associations and Social Institutions Schools Local government Business partners <u>Employees</u>	Administration Departments where CSR is allocated <u>Employees</u>

Source: elaborated by the author.

Looking at the internal dimension, firms stressed the contributions of the administration (firms A, C, E, F, H and J), and the department where CSR is primarily imbedded in the organization (firms A, B, C, H). Interviewees from firm C and firm H, namely the 'manager of institutional relations, events and communication' and the 'executive assistance of the administration', refer specifically to themselves as key CSR sources for the firm. At the same time, employees are referred as external sources of CSR (firms C, F and G), and both internal and external sources of CSR (firms A, H and I). Such distinction can be essential to understand the proper role of employees in the firm and in CSR.

Regarding specifically employees' CSR value propositions, for example, at firm A, a spontaneous group of employees self-organized within the firm, started to develop and promote environmental activities –

firstly without the firm's involvement. In this particular case, the firm wanted to be part at some level and support the group (for example regarding the logistics of the initiatives). "*In this framework of the Group many things come at the proposal of the company, other things come as proposed by the employees themselves. (...) The company has supported or supports, whenever the Group requests, for example to participate in anything that needs transportation, the company supports transport or food*" (interviewee from firm A, Director of Quality). Data also reveals that employees informally have the opportunity and the interest to promote and suggest CSR initiatives and programs. Much of the examples given by the interviewees correspond to a willingness to request the support of the firms where they work for the benefit of causes in which they are already involved.

It is also possible to identify that the dynamics regarding the employees' value CSR propositions is mostly seen as interwoven with the firms' CSR value propositions: "*Usually this is so, is not a fixed thing, it is something that follows from the two ways. I can be an employee who proposes, as well as we propose"* (interviewee from firm A, Director of Quality). This is in line with interviewees from firm I, who stated that "*The idea is that the same way we work, the social responsibility [of firm I] has to be something that people themselves want to do in the interest of them, therefore derived from their will and their autonomy. So, what we do is to give tools to allow our skills to improve the world around us. I think that is just that*". In accordance, interviewee from firm D emphasizes the need for a more active role of employees in respect to CSR activities. *"I know that what I'll say should not be a utopia and no one else will mention this, but people also have to look at the company in another way, isn't it? That is, this company could be better (...) what have I contributed so this would change?"* (interviewee from firm D, Director of Human Resources).

The question of willingness, as well as autonomy, pointed out by the interviewees can be determinant so that employees can be effectively involved in the CSR value co-creation experience. The perception that employees could be more involved is also interesting to reflect upon the actions of the firm regarding the promotion of a deeper engagement with employees regarding CSR.

Taking into account the **CSR impact**, previous literature (Aguinis & Glavas, 2012) suggested two main levels, namely internal and external". The internal impact can be divided into individual impact with reference to employees, and organization impact, with reference to the firm as a whole and its performance. The first includes: employees' well-being (firms A and D), increase the feeling of mutual help (firm A), happiness (firm A), promotion of a family environment (firm B), improve a healthier lifestyle (firm C), personal and social enrichment (firm G). The organizational impact is related to the improvement of: employees' motivation (firm A, B), internal marketing (firm B), employees' sense of belonging and pride (firm B), cohesion (firm C) and interaction (firm H) amongst employees, awareness of the brand (firm C, H) and positive image of the brand (firm H), business, as CSR is a requirement for public works contracts (firm C), the communication of the firms' values (firm F), productivity (firm G), organization rightness as *"put the things right and the most possible developed within the organization"* (interviewee from firm G, Director of Human Resources).

As to the external level, it can be divided into the community/social impact, and the environmental impact. The first is related to the: stimulation of local economy (firm A, B), involvement of people and the community (firm B, F), active role in educational training (firm B), provide comfort features to the community (firm G), local improvements (firm G), contribution to a healthier business environment (firm G) and inspire children/young people to pursue their education and have a positive outlook at the labour market. The environmental impact includes: reduction of negative environmental impact, encouraging the use of green power (firm A), and contribution to the overall well-being taking into account the environmental concerns of the company (firm G). It is also important to notice that interviewee from firm E does not refer to any impact, established *a priori* or achieved by the firm when engaging in CSR. At the same time, while the interviewee from firm H assumes that the firm does not seek for internal results, he also refers as an impact of CSR the improvement of interaction between employees, which will lead to a better and more productive work environment.

4.2.2.3 CSR platforms of interaction

Regarding the **platforms of interaction** to develop CSR, specifically taking into account the firms and employees, it is possible to identify a common feature between all the interviews which is related to the existence of informal communication. All the interviewees referred to informal communication as a platform of interaction between the person responsible for CSR in the firm and every employee. The employee interested in promoting CSR initiatives can, and is encouraged, to identify causes and institutions to approach. Other important platform of interaction is social media, namely Facebook (firm C, H and I). E-mail correspondence (firm I) as well as a formal corporate social mission's platform, different from the firms' website (firm H) were also referred. In this last case, the corporate social mission's platform was discontinued to give place to Facebook, as a more usable and frequent platform of interaction for other issues, including CSR. Posters as offline static communication platform was also pointed out (firm I). Meetings and formal moments of performance evaluation as well as moments of discussion of firms' results (firm F and H) are similarly considered to be a platform of interaction regarding CSR. Lastly, interviewee from firm I stressed the existence of two days attributed to the CSR, entirely managed by the employees, as an initiative that performs as a driver to promote CSR and as an autonomous activity related exclusively to employees' preferences. The importance of the existence of drivers and platforms of interaction goes beyond the one-way communication between firms and employees, as they can be considered points of interaction between both in order to communicate, but also share and act regarding social and environmental responsibilities.

4.2.3 General Considerations about the CSR Co-Creation Experience

Considering the preliminary insights of the qualitative study carried out, and in combination with literature, a set of general considerations about the CSR co-creation experience between firms and employees is presented. The fact that the data analysis features preliminary evidence for a more interactive relationship between firms and employees regarding CSR is essential to a new approach to CSR.

If customers have been viewed by traditional lenses as passive recipients of the firms' activities and efforts (McColl Kennedy et al., 2012), the same can be extended to every stakeholder in a CSR context, including employees. Usually, CSR initiatives and programs are attributed to administration and top-management willingness and business strategy. Notwithstanding the drivers behind CSR (Haigh & Jones, 2006), the fact is that responsible social and environmental efforts are usually regarded in one way-direction, with a firm proposition as starting point. In this sense, stakeholders are often excluded from the process, even though they are affected by the outcomes of CSR.

To overcome this traditional view, it is essential to see stakeholders and, more specifically, employees, as active members of the firm, willing to continuously learn, take action and change (del Bosco, 2010), and integrate the firms' activities, including social and environmental efforts. This leads to the need for an in-depth analysis of the role of the different stakeholders, since it is a major relevant dimension on the value creation equation. The example of consumers' readiness to be part of the business is paradigmatic as they "*now seek to exercise their influence in every part of the system*" (Prahalad & Ramaswamy, 2004a, p. 5). Indeed, beyond more involvement, if employees are also in charge of the CSR value co-creation experience, it is expected that their participation becomes more effective. It is expected that, once they have a role in the co-creation CSR experience, they can participate on its design and conceptualization as well as in its implementation.

The distinctive role of the involved parts in CSR is not so static anymore. Considering the example of consumers and according to the evidence from the previous qualitative analysis, employees may also be more active then usually conceived. Thus, it is possible to assume that, to some extent, employees also want to interact with their firms to co-create value. For that reason, it can be argued that:

> *Employees are willing to have a meaningful role in the CSR value co-creation experience.*

Thereby, the process of CSR value co-creation becomes relevant not only for the firm and its own agenda, acting autonomously, but also to employees. Employees can develop their own individual propositions and be willing to engage in interactions with the firm and further create value. This approach to co-creation reveals that not only the firm's aspirations matter. Indeed, employees are not expected to be just a passive audience. This does not suggest that employees should replace the role of CSR by top management. Instead, the focus is on examining how employees and firms interact and co-create value regarding CSR, and the active role of employees. As an interactive phenomenon, it is expected that employees' value propositions are seriously considered by the firm, as showed by the results of data analysis. For that reason, it can be argued that:

> *Employees' value propositions are considered to be part of the CSR value co-creation experience by the firm.*

According to Grönroos and Ravald (2011), co-creation of value only happens if direct interactions occur in a platform. In this case it is a platform to which both firms and employees have access, with related content to CSR initiatives and programs. Therefore, the focus on how the process of interactions occur, as well as on the platforms where interactions occur, are key elements to understand CSR value co-creation experiences. Thus, it can be argued that:

> *The quality of interactions in specific platforms is important to CSR value co-creation experiences between firms and employees.*

The considerations above presented are related to the specific context of the Empirical Study I. It is important to notice that beyond this qualitative effort, much more could be added. Nevertheless, as a study with an exploratory nature, it has the benefits of opening the discussion of CSR value co-creation between firms and employees, considering the internal marketing context.

4.2.4 Summary

This section discussed the results of the Empirical Study I. After presenting the sample profile, the data was analysed through a content analysis. The analysis revealed some existing patterns regarding CSR overall topics but also considering interactions between firms and employees. Indeed, the examination of the data allowed to undercover some CSR dynamics, including what and how value propositions are presented, and how interactions between the actors occur. Another important topic that was assessed was the platforms of interaction. The analysis allowed to list a set of platforms of interaction that are in fact used by firms and employees in a CSR creation of value context. Given the results obtained in the qualitative phase of the study, the next section will convey the results and discussion of the quantitative phase of the study.

4.3 Empirical Study II

Findings from Empirical Study II are related to the empirical test of the model previously developed (see section 2.4). As mentioned before, data collection was performed with Qualtrics (2017) platform where the questionnaires were first introduced and applied online. The next step was to import data from Qualtrics to the specific software used in the analysis, namely SPSS (FFMS, 2018) and Amos (Arbuckle, 2014). The section is organized considering the data set preparation, which includes the exploration of data obtained from the online questionnaire and the respective descriptive statistics. Next, the sample profile is presented. The process of refinement of the core scales of the model, i.e., Corporate Social Responsibility Value Co-creation (CSR VCC) and employee's perceptions of CSR, is undertaken. In the end of this section, the hypothesis firstly advanced are tested.

4.3.1 Data Set Preparation: Exploring Data and Descriptive Statistics

As mentioned before, the universe of the present study corresponds to employees of Portuguese firms and foreign firms operating in Portugal (see section 3.4.2). From that universe, a sample of 12316 email contacts was gathered. These emails included both employees' individual emails and firms' institutional emails (general email, human resources email, commercial email, and similar). Additionally, this list also included the email of several professional organizations that were asked to resend the email to the firms they represent and/or interact with. The link for the questionnaire was send by e-mail and was also available in social media networks (e.g. LinkedIn[14] and Facebook[15]).

An email including the invitation text and the link to the questionnaire was sent in two different moments to the referred 12316 email contacts. Considering the questionnaires not answered, partially answered or just not submitted, at the end, only a total of 1634 valid questionnaires were submitted by the participants and recorded in the Qualtrics platform. This corresponds to a response rate of 13%. This respondents' rate is in line with other quantitative studies in which online questionnaires were adopted (e.g. Fan & Yan, 2010; Millar & Dillman, 2011).

[14] https://pt.linkedin.com/

[15] https://facebook.com/

Next, the filter question “Does your company have corporate social initiates” was analysed. From the 1634 valid questionnaires, only a total of 774 individuals answered positively for having CSR initiatives in the firm. Those individuals proceeded in the fulfilment of the questionnaire.

Taking the 774 remaining questionnaires, an additional filter question was analysed: “Indicate your degree of participation in the Social Responsibility initiatives of the firm you work, in a scale of 1 (Do not participate) to 7 (Always participate)”. A total of 351 questionnaires passed this filter which correspond to the sample for the present analysis. The respondents left behind were directed to an additional page of the questionnaire. Before the questionnaire ended, two additional questions for non-participants were suggested regarding the motives for not participating in CSR initiatives and what could be done to change that (see section 3.4.1).

The data analysis began with several descriptive statistics of the variables present in the Corporate Social Responsibility Value Co-Creation (CSR VCC) proposed model. Table 4.4 provides a summary of the variables that will be addressed in the present section. After presenting the descriptive statistics, the outliers and missing data are also highlighted.

The number of observations is the same for each variable, corresponding to the 351 individuals of the sample. The average indicates the mean value of each variable among all observations, the standard deviation shows how much these observations diverge, in average. The values of skewness and kurtosis are presented to illustrate the distribution’s shape characteristics. The skewness corresponds to the asymmetry in the distribution, relatively to its mean. The kurtosis is represented graphically as the height of the curve. It measures the density of the observations around the mean. Along with the descriptive statistics of the chosen variables, the assessment of normality of the variables is presented using the Kolmogorov-Smirnov and the Shapiro-Wilk normality tests (Hair et al., 2010). Firstly, the variables of the DART model are presented in Table 4.5. Secondly, Table 4.6 shows de descriptive statistics and normality tests of the other variables that are also included in the proposed model.

Table 4.4. Model Variables

Construct	Dimensions	Name
CSR VCC	Dialogue	D
	Access	A
	Risk	R
	Transparency	T
Employees' CSR perceptions	Social responsibilities perceptions	sPCSR
	Environmental responsibilities	ePCSR
	Overall CSR perceptions	oPCSR
Employees' CSR participation	Participation in decision-making	Part
Employees' CSR enjoyment	Participation emotional involvement	Enj
Moderation Variables	Employees' CSR familiarity	Fam
	Employees' CSR importance	Imp

Table 4.5. DART variables: descriptive statistics and normality tests.

Variables	Average	Standard deviation	Skewness	Kurtosis	Kolmogorov-Smirnov		Shapiro-Wilk	
					Statistic	Sig	Statistic	Sig
D1 - The firm communicates with the employee to receive input on improving the CSRi[16].	5,32	1,501	-1,132	0,886	0,231	0,000	0,857	0,000
D2 -The firm is interested in communicating with the employee about the best ways to design a quality CSRi.	5,4	1,427	-1,166	1,071	0,244	0,000	0,853	0,000
D3 - The firm uses multiple channels of communication to encourage greater exchange of ideas with the employee about the CSRi	5,18	1,531	-0,944	0,284	0,23	0,000	0,878	0,000
D4 - The employee is encouraged to communicate with the firm about any and all aspects of the CSRi.	5,28	1,478	-0,998	0,455	0,241	0,000	0,869	0,000
D5 - The firm uses multiple channels of communication to encourage greater	5,12	1,554	-0,862	0,03	0,227	0,000	0,885	0,000

[16] CSRi, Corporate Social Responsibility Initiatives.

Table 4.5. DART variables: descriptive statistics and normality tests.

Variables	Average	Standard deviation	Skewness	Kurtosis	Kolmogorov-Smirnov		Shapiro-Wilk	
					Statistic	Sig	Statistic	Sig
exchange of ideas with the employee about the CSRi.								
D6 - The firm is interested in communicating with the employee about the best ways to deliver quality CSRi.	5,46	1,364	-1,259	1,513	0,253	0,000	0,843	0,000
D7 - The firm actively promotes dialogue with the employee to learn more about the employee's reaction to the CSRi.	5,04	1,531	-0,793	0,007	0,196	0,000	0,899	0,000
D8 - The employee has many opportunities to share his/her ideas with the firm about adding value to the CSRi.	5,16	1,561	-0,938	0,233	0,22	0,000	0,876	0,000
D9 - The firm makes it easy for the employee to communicate his/her ideas about the design of the CSRi.	5,16	1,562	-0,954	0,232	0,224	0,000	0,873	0,000
D10 - The firm and the employee have an open dialogue of how to add value to the CSRi.	5,01	1,568	-0,85	0,04	0,202	0,000	0,889	0,000
D11 - The firm makes it easy for the employee to communicate his/her ideas about the delivery of the CSRi.	5,17	1,535	-0,966	0,27	0,239	0,000	0,871	0,000
A1 - The firm lets the employee decide how he/she participates in the CSRi.	5,06	1,492	-0,83	0,135	0,198	0,000	0,894	0,000
A2 - The employee has many options to choose how he/she participates in the CSRi.	4,81	1,545	-0,659	-0,31	0,215	0,000	0,909	0,000
A3 - It is easy for the employee to participate in the CSRi when, where and how he/she wants it.	4,99	1,528	-0,774	-0,002	0,195	0,000	0,901	0,000
A4 - It is easy for the employee to participate in the CSRi where he/she wants it.	4,98	1,548	-0,794	-0,033	0,206	0,000	0,897	0,000
A5 - It is easy for the employee to participate in the CSRi how he/she wants it.	4,91	1,506	-0,738	-0,02	0,211	0,000	0,906	0,000
R1 - The firm provides the employee with comprehensive information	4,59	1,733	-0,48	-0,751	0,177	0,000	0,916	0,000

Table 4.5. DART variables: descriptive statistics and normality tests.

Variables	Average	Standard deviation	Skewness	Kurtosis	Kolmogorov-Smirnov		Shapiro-Wilk	
					Statistic	Sig	Statistic	Sig
pertaining how risks were assessed for the CSRi.								
R2 - The employee receives comprehensive information pertaining to the risks of the CSRi.	4,63	1,712	-0,508	-0,67	0,179	0,000	0,918	0,000
R3 - The firm fully informs the customer about all risks stemming from the CSRi.	4,66	1,708	-0,532	-0,597	0,174	0,000	0,916	0,000
R4 - The firm provides the employee with necessary tools and support to make fully informed decisions as to whether he or she should participate in the CSRi.	4,87	1,658	-0,755	-0,26	0,214	0,000	0,893	0,000
R5 - The firm is very clear and factual about the negative factors associated with the CSRi' participation.	4,59	1,738	-0,472	-0,683	0,161	0,000	0,919	0,000
R6 - The firm allows the employee to make informed decisions regarding the risks of the CSR.	4,75	1,653	-0,607	-0,423	0,183	0,000	0,911	0,000
R7 - The firm encourages the employee to familiarize himself/herself with the risks associated with the CSRi.	4,68	1,689	-0,564	-0,475	0,165	0,000	0,915	0,000
T1 - The employee is given open access to information that might be useful in enhancing the overall design and delivery of the CSRi.	5,12	1,514	-0,915	0,246	0,205	0,000	0,882	0,000
T2 - The employee and firm are treated as equal partners in sharing information that is needed to achieve a successful CSRi.	4,98	1,583	-0,771	-0,076	0,19	0,000	0,9	0,000
T3 - The firm fully discloses the employee detailed information regarding the costs and pricing associated with the design and delivery of the CSR experience.	4,42	1,806	-0,345	-0,944	0,148	0,000	0,922	0,000
T4 - The customer and provider are treated as equal partners in sharing information that is needed to achieve a CSR experience.	5,07	1,542	-0,821	0,005	0,202	0,000	0,892	0,000

Table 4.6. Other model variables: descriptive statistics and normality tests.

Variables	Average	Standard deviation	Skewness	Kurtosis	Kolmogorov-Smirnov		Shapiro-Wilk	
					Statistic	Sig	Statistic	Sig
sPCSR1 - It is a high priority of my firm contribute to de well-being of… employees.	6,06	1,147	-1,882	4,35	0,27	0,000	0,742	0,000
sPCSR2 - … customers.	6,25	0,959	-1,536	2,492	0,278	0,000	0,742	0,000
sPCSR3 - … suppliers.	5,72	1,212	-1,122	1,034	0,28	0,000	0,842	0,000
sPCSR4 - … community.	6,04	0,967	-1,147	1,432	0,264	0,000	0,816	0,000
ePCSR1 - To my firm environmental issues… are integral to its strategy.	5,59	1,268	-1,211	1,69	0,256	0,000	0,85	0,000
ePCSR2 - … are integral to its daily operations.	5,58	1,289	-1,23	1,754	0,242	0,000	0,85	0,000
ePCSR3 - … are considerate in order that our work does not hurt the environment.	5,77	1,219	-1,586	3,13	0,29	0,000	0,8	0,000
ePCSR4 - … are considered while its short-term goals are achieved.	5,16	1,55	-1,065	0,607	0,247	0,000	0,859	0,000
oPCSR1 - In general, the organization is socially responsible.	6,16	0,804	-1,452	4,937	0,272	0,000	0,77	0,000
oPCSR2 - In general, the organization has put in substantial resources to various social initiatives.	5,76	1,117	-1,071	1,265	0,25	0,000	0,85	0,000
oPCSR3 - In general, the organization has put in substantial resources to various environmental initiatives.	5,51	1,216	-0,958	0,886	0,241	0,000	0,876	0,000
oPCSR4 - In general, the organization is really committed to its social initiatives.	5,79	1,043	-1,015	0,912	0,295	0,000	0,842	0,000
oPCSR5 - In general, the organization is really committed to its environmental initiatives.	5,66	1,12	-1,186	1,716	0,287	0,000	0,843	0,000
Part1 - I have a high level of participation in CSRi.	5,6	1,309	-1,159	1,04	0,261	0,000	0,844	0,000
Part2 - Me and my colleagues work as a team on CSRi.	5,34	1,423	-1,038	0,759	0,228	0,000	0,871	0,000
Part3 - I consider that my suggestions have a great impact on the choice of social responsibility initiatives.	5,25	1,489	-0,947	0,437	0,219	0,000	0,876	0,000

Table 4.6. Other model variables: descriptive statistics and normality tests.

Variables	Average	Standard deviation	Skewness	Kurtosis	Kolmogorov-Smirnov		Shapiro-Wilk	
					Statistic	Sig	Statistic	Sig
Part4 - I consider that my suggestions have a great impact on the improvement of social responsibility initiatives.	5,25	1,438	-0,875	0,374	0,212	0,000	0,886	0,000
Enj1 - I enjoy the CSR initiatives in which I participate very much.	5,69	1,242	-1,297	1,888	0,278	0,000	0,833	0,000
Enj2 - To participate in CSR initiatives is very enjoyable.	6,04	0,952	-1,457	3,464	0,298	0,000	0,788	0,000
Enj3 - To participate in CSR initiatives is fun.	5,73	1,12	-1,127	1,758	0,275	0,000	0,846	0,000
Enj4 - I take great pleasure in the participation of CSR initiatives.	6,01	1,023	-1,398	3,082	0,273	0,000	0,804	0,000
Enj5 - I participate in social responsibility initiatives because I feel obligated.	2,18	1,519	1,553	1,741	0,302	0,000	0,752	0,000
Enj6 - I participate in social responsibility initiatives because everyone does.	2,07	1,477	1,754	2,516	0,307	0,000	0,718	0,000
Enj7 - I participate in social responsibility because I am afraid of reprisals from my superiors.	1,77	1,394	2,25	4,519	0,336	0,000	0,604	0,000
Fam1 - Level of familiarity with the social responsibility initiatives of the firm in which you work.	5,74	1,344	-1,069	0,613	0,225	0,000	0,837	0,000
Imp1 - It's important to me that companies help out the local communities where they operate.	6,56	0,606	-1,116	0,605	0,382	0,000	0,685	0,000
Imp2 - I care about companies being socially responsible.	6,43	0,778	-2,6	13,094	0,304	0,000	0,654	0,000
Imp3 - I feel that companies need to make the world a better place.	6,44	0,742	-1,391	2,033	0,34	0,000	0,718	0,000
Imp4 - It's important to me that the company in which I work has socially responsible initiatives.	6,48	0,662	-1,374	2,87	0,337	0,000	0,704	0,000

As illustrated in the previous tables, it was analysed the distribution of each variable in order to verify if the variables followed a normal distribution (Hair et al., 2010). According to the Kolmogorov-Smirnov Test it is possible to reject the null hypothesis of a normal distribution for a level of significance of 5% for every variable. The Shapiro-Wilk test also indicates the nonnormality of the distribution of the variables. Since multivariate normality of the data is an assumption for the following analysis performed, it was important to assure that the sample size was enough to minimize the sampling error. The sample size is very satisfactory, as it is in the range of 100 to 400 suggested by Hair et al. (2010, pp. 102, 117, 661), allowing maximum likelihood estimation (MLE) technique to be performed.

The analysis of the missing data and outliers was a concern and therefore was also addressed. Firstly, the missing data was analysed. In the case of the variables present in the model, there is no missing data present. The totality of the 351 respondents have answered to the respective items in the questionnaire, otherwise the respondents could not proceed filling the questionnaire. The number of cases with missing data for some of the demographic variables (e.g. Age) was low (bellow 10%) and mostly related to the design of the data collection instrument. As previously mentioned, the demographic information assessment was only addressed in the end of the questionnaire. It was allowed for the respondents to skip personal data if necessary. The objective was to provide the respondents a flexible environment, so they did not feel the questionnaire too intrusive. Therefore, it was understood that the missing data should be replaced by the mean (in accordance to Hair et al. (2010) recommendations).

Secondly, the existence of outliers and its impact were analysed. The outliers correspond to observations that are distinctively different from the other observations present in the analysis (Hair et al., 2010, p. 64). With the help of scatter plots computed for each variable, it was possible to verify the existence of some observations different from the general distribution of the data. However, the different observations that would be considered outliers were retained for the purpose of the following analysis.

4.3.2 Sample Profile

The sample of the present study is constituted by employees from Portuguese firms and foreign firms operating in Portugal. Three hundred and fifty-one questionnaires composed the valid responses which were analysed. The characteristics of the respondents were analysed in three different dimensions: i) individuals' demographics, ii) individuals' firm context, and iii) firms' characteristics.

Firstly, the sample characterization is described according to individuals' gender, age, nationality, civil status, number of children and education level. Table 4.7 presents detailed information of sample individuals' demographics characterization. The analysis revealed a balance in terms of gender, with 52,7% of female respondents and 47.3% of male respondents. The results are not very distant from the statistical data of Portuguese employed population (51% male and 49% female) (FFMS, 2018). In terms of age, it was possible to verify that most of the respondents are between 30 to 39 and- 40 to 49 years old. The concentration in this segment corresponds to almost 70% of the total of individuals. Only one respondent has other nationality than Portuguese. Considering the marital status, almost 70% of the respondents were married or live in partnership. This is coherent with the prevailing age group and consequent life stage. The level of formal education in the sample is high, with almost 80% of the respondents having completed an undergraduate or a graduate/master's degree.

Secondly, the sample is next described regarding individuals' firm context. It includes characteristics such as the department they work within the firm, position occupied, as well as the seniority stage at the firm. The CSR leading position is also included. The detailed information regarding the individuals' firm context is net presented in Table 4.8.

Table 4.7. Sample characterization – individuals' demographics.

Item		Frequency	Valid [%]	Cumulative [%]
GENDER (Q26)	Female	185	52.7	52.7
	Male	166	47.3	100.0
	Total	351	100	
AGE (Q27)	>25	8	2.3	2.3
	25 - 29	30	8.6	10.8
	30 - 39	109	31.1	41.9
	40 - 49	138	39.3	81.2
	50 - 59	55	15.7	96.9
	60 - 69	10	2.9	99.7
	+ 70	1	0.3	100.0
	Total	351	100	
NATIONALITY (Q28)	Portugal	350	99.7	99.7
	USA	1	0.3	100,0
	Total	351	100	
MARITAL STATUS (Q29)	Single	79	22.5	22.5
	Married/ Partnership	235	67.0	89.5
	Divorced/ Separated	34	9.7	99.2
	Widow	3	0.9	100.0
	Total	351	100	

Table 4.7. Sample characterization – individuals' demographics.

Item		Frequency	Valid [%]	Cumulative [%]
NUMBER OF CHILDREN (Q30)	0	104	29.6	29.6
	1	93	26.5	56.1
	2	127	36.2	92.3
	3	18	5.1	97.4
	4	8	2.3	99.7
	6	1	0.3	100.0
	Total	351	100	
LEVEL OF EDUCATION (Q31)	6 years of complete studies	5	1.4	1.4
	9 years of complete studies	9	2.6	4.0
	High school	60	17.1	21.1
	Graduation	135	38.5	59.5
	Masters/ Post-graduation	137	39.0	98.6
	PhD degree	5	1.4	100.0
	Total	351	100	

Regarding the department of the individuals, 20.5% of the respondents work in administration. The existence of top management in the sample is relevant. The respondents are distributed between the several departments, such as administrative, commercial, procurement, financial, research and development, juridical, marketing/communication, production, human resources, social responsibility/sustainability and information technology. One additional specific department was mentioned by the respondents was Quality, safety and environment which corresponds to almost 5% of the sample. The allocation of respondents in terms of firms' departments is equitable, with highlight to the commercial (16.8%) and human resources (13,4%) which have the highest percentages.

It is possible to verify that respondents have different positions within the firm, and almost 50% occupied high-level positions such as director, manager and supervisor. This may be related to the high level of education that most respondents presented. Which also is reflected CSR influence, since 29.3% of the respondents consider having a leading position considering CSR. Nevertheless, the remaining 70.7% respondents do not have a CSR leading position. Additionally, almost 35% of the respondents are technicians.

Table 4.8. Sample characterization – individuals' firm context.

Item		Frequency	Valid [%]	Cumulative [%]
DEPARTMENT (Q22)	Administration	72	20.5	20.5
	Administrative	31	8.8	29.3
	Commercial	59	16.8	46.2
	Procurement	5	10.4	47.6
	Financial	17	4.8	52.4
	Research and Development	15	4.3	56.7
	Juridical	7	2.0	58.7
	Marketing/ Communication	35	10.0	68.6
	Production	20	5.7	74.3
	Human Resources	47	13.4	87.7
	Social Responsibility/ Sustainability	11	3.1	90.9
	Information Technology	11	3.1	94.0
	Quality, safety and environment	17	4.8	98.8
	Do not know	4	1.1	100.0
	Total	351	100	
POSITION (Q23)	Administrator	30	8.6	8.6
	Director	89	25.4	33.9
	Manager	47	13.4	47.3
	Supervisor	23	6.6	53.9
	Technician	124	35.3	89.2
	Assistant	29	8.3	97.4
	Intern	4	1.1	98.6
	Do not know	5	1.4	100.0
	Total	351	100	
SENIORITY (Q24)	Less than 1 year	52	14.8	14.8
	Between 1 year and 5 years	85	24.2	39.0
	Between 5 years and 10 years	52	14.8	53.8
	Between 10 years and 15 years	51	14.5	68.4
	Between 15 years and 20 years	43	12.3	80.6
	More than 20 years	68	19.4	100.0
	Total	351	100	

Table 4.8. Sample characterization – individuals' firm context.

Item		Frequency	Valid [%]	Cumulative [%]
CSR LEADING POSITION	Yes	103	29.3	30.5
	No	248	70.7	100.0
	Total	351	100	

Thirdly, the sample is next characterized considering the respondents' respective firms (see Table 4.9). The industry classification and the firms' economic activity was based on the Portuguese National Institute of Statistics (INE, 2019) (the list is presented in Table 4.9). It is possible to verify that the main sector of activity present in the sample is of transformation industries (31,1%). Additionally, the individuals are distributed by highlight to wholesale and retail trade (14,8%); repair of motor vehicles and motorcycles (14,8%), and other services (14,5%). The size of the firms was based on the categorization of the European Commission regarding micro enterprises, small enterprises, medium-sized enterprises (SMEs) (EC, 2009) and large enterprises based on the number of employees and the annual turnover (see Table 4.10). The enterprise size was assessed considering both the number of employees and the firm turnover, following EC recommendations. As can be seen, most of the firms correspond SMEs (35.3%), followed by large enterprises (32,8%). The remaining correspond to micro and small firms (30.8%). Regarding the type of firm, i.e. if private or public, public-private partnership, family company, multinational organization, company listed on stock exchange or other, revealed that most of the firms were private (86,3%). Most of the firms' headquarters are located in Portugal (76,9%) and besides national presence the firms also present international market presence (22,8%).

Table 4.9. Sample characterization - Firms' characteristics.

Item		Frequency	Valid [%]	Cumulative [%]
SECTOR OF ACTIVITY (Q16)	Agriculture, animal production, haunt, forest and phishing	11	3.1	3.1
	Extraction industries	6	1.7	4.8
	Transformation industries	109	31.1	35.9
	Electricity, gas, vapor, hot and cold water and cold air	6	1.7	37.6

Table 4.9. Sample characterization - Firms' characteristics.

Item		Frequency	Valid [%]	Cumulative [%]
	Collection, treatment and distribution of water; sanitation, waste management and de-pollution	3	0.9	38.5
	Construction	18	5.1	43.6
	Wholesale and retail trade; repair of motor vehicles and motorcycles	52	14.8	58.4
	Transport and storage	8	2.3	60.7
	Accommodation, catering and similar	4	1.1	61.8
	Information and communication activities	17	4.8	66.7
	Real estate activities	3	0.9	67.5
	Consulting, scientific, technical and similar activities	31	8.8	76.3
	Administrative and support services activities	3	0.9	77.2
	Education	1	0.3	77.5
	Human health activities and social support	10	2.9	80.3
	Artistic, entertainment, sports and recreational activities	2	0.6	80.9
	Other service activities.	51	14.5	95.4
	Do not know	16	4.6	100.0
	Total	351	100.0	
NUMBER OF EMPLOYEES (Q18)	9 or less employees	31	8.8	8.8
	10 to 49 employees	77	21.9	30.8
	50 to 249 employees	124	35.3	66.1
	250 to 499 employees	33	9.4	75.5
	500 or more employees	82	23.4	98.9
	Do not know	4	1.1	100.0
	Total	351	100	
TURNOVER	Less than €1 million	39	11.1	11.1
	Between €1 and 2€million	39	11.1	22.2
	Between €2 and €10 millions	72	20.5	42.7
	Between €10 and €50 millions	62	17.7	60.4
	+ €50 millions	79	22.5	82.9

Table 4.9. Sample characterization - Firms' characteristics.

Item		Frequency	Valid [%]	Cumulative [%]
	Do not know	60	17.1	100.0
	Total	351	100	
LOCATION/ COUNTRY	Belgium	1	0.3	0.3
	Brazil	1	0.3	0.6
	France	37	10.5	11.1
	Germany	6	1.7	12.8
	Holland	1	0.3	13.1
	Korea	1	0.3	13.4
	Luxemburg	1	0.3	13.7
	Portugal	270	76.9	90.6
	Spain	3	0.9	91.4
	Switzerland	3	0.9	92.3
	USA	3	0.9	93.1
	Do not know	24	6.8	100.0
	Total	351	100	
MARKETS' PRESENCE	National, International	94	26.8	26.8
	Local, National, International	87	24.8	51.6
	International	80	22.8	74.4
	National	46	13.1	87.5
	Local	17	4.8	92.3
	Local, National	17	4.8	97.2
	Local, International	4	1.1	98.3
	Do not know	6	1.7	100.0
	Total	351	100	

Table 4.10. Enterprise size: EC recommendations.

Enterprise Size	Number of employees	Annual Turnover
Micro	< 10	<= €2 m
Small	10 to 49	<= €10 m
Medium-sized	50 to 249	<= €50 m
Large	> 250	> €50 m

Source: European Commission.

CSR Leading Position

It was fundamental to further analyse the sample regarding the employees' Corporate Social Responsibility (CSR) position. For the 103 respondents with a CSR leading position (see Table 4.8) the online questionnaire prompted a box to specify the role performed in the firm's CSR. The answers collected in the referred box were grouped after a content analysis as shown in Table 4.11. Table 4.11 shows that the majority of the firms in the sample have a specific employee/department to address the CSR activities. Only 22 respondents simultaneously hold management and CSR responsibilities.

In the context of the present study, top managers holding CSR responsibilities should not be considered, since they cannot be seen as ordinary employees regarding CSR. Conversely, employees that also hold CSR responsibility positions, since they are not involved in the firm top management, should be included in the analysis. From the data, it was not clear if the 22 respondents grouped in management positions corresponded to top managers. Considering that, this group includes respondents who affirmed to be general managers, general directors, among others, it was decided to include them in the overall analysis.

Table 4.11. CSR leading position categorization.

Item	Frequency	Valid [%]	Cumulative [%]
Certification (CSR)	3	2.9	2.9
Communication (internal and external CSR)	4	3.9	6.8
Coordination/ Organization (activities, projects, volunteerism)	40	38.8	45.6
Environmental (recycling, waste)	2	1.9	47.6
Financial department	2	1.9	49.5
Human resources	7	6.8	56.3
Management	22	21.4	77.7
Top-management support	5	4.9	82.5
Not specified	18	17.5	100.0
Total	103	100.0	

4.3.3 CSR Value Co-Creation Scale Refinement

Corporate Social Responsibility Value Co-Creation (CSR VCC) experience scale was particularly relevant to analyse separately. Although the main structure of the scale was adapted from a previously research

(Albinsson et al., 2016), the context of application of the DART model, including the items corresponding to Dialogue, Access, Risk and Transparency, was different and the scale was adapted to capture the CSR context (as explained in section 3.4.1). The objective was to identify the structure in this context, allowing the factors to freely emerge from the data and confirm the structure of the scale.

To proceed with the refinement of the Corporate Social Responsibility Value Co-Creation (CSR VCC) scale, an exploratory factor analysis (EFA) was first performed. The objective was to explore the factor structure of the respective group of variables that constitute the CSR VCC construct. Based on the DART model, the main reason for adopting that procedure was that the variables belong to the same overall construct, as literature suggests (Albinsson et al., 2016). A common factor analysis was performed, using the Maximum Likelihood extraction method (MLE). To be noted that the sample size is 351 which validates the 10:1 ratio of observations to variables, commonly accepted as adequate to be used in a factor analysis (Hair et al., 2010).

The procedures regarding the process to refine the DART scale will be further described. The first step of the analysis consisted in verifying the adequacy of the collected data to be submitted to a factor analysis. To correctly apply this analysis, it was assumed that the data could be grouped according to the existing correlations. In the end, each group of data was expected to be highly correlated inside the group and poorly correlated with the other groups.

One statistical test frequently used to access data adequacy is the Kaiser-Meyer-Olkin (KMO) test. The KMO test indicates if there are correlations between the items analysed. If the KMO test metric is one, the data is considered appropriate considering the factor analysis. Additionally, the Bartlett's test was applied. This test verifies whether the data is correlated, testing the null hypothesis that the correlation matrix is an identity, thus variables do not correlate. If the result of the test has zero significance, the null hypothesis is rejected, and the variables indeed correlate with each other (Hair et al., 2010).

Table 4.12 summarizes the results of KMO and Bartlett tests for the DAR scale. As can be seen, in both cases KMO is greater than 0.5, thus data is adequate. Also, the significance of Bartlett's test is zero, thus variables correlate with each other. Note that, in Table 4.12, the scale DART was designated DAR. This is because all the items related to transparency were removed in the final scale (this will be further discussed later in this section) and Table 4.12 reports the metrics for the final scale.

Table 4.12. Results of KMO and Bartlett tests.

		DAR
Kaiser-Meyer-Olkin measure of sampling adequacy		0,96
Bartlett Test of Sphericity	Approx. Chi-square	7511,716
	df	120
	Sig.	0,000

While the above-mentioned metrics allow confirming that the variables correlate, neither of them account for the possibility that variables correlate so well that they are collinear. To verify the inexistency of data collinearity, it was assured that all the coefficients in the off-diagonal variable's correlation matrix were in the range [0,3;0,9] in accordance with Hair et al. (2010). Table 4.13 summarizes the final correlation matrix in which can be verified that there is no variables' collinearity. Further, the ones in the matrix diagonal were replaced by each variable KMO which further illustrates the adequacy of both variables and dataset.

Table 4.13. Correlation matrix for final DAR scale variables.

	D1	*D3*	*D4*	*D5*	*D6*	*D7*	*D8*	*D10*	*A1*	*A2*	*A3*	*A5*	*R1*	*R4*	*R5*	*R7*
D1	0,97															
D3	0,82	0,96														
D4	0,83	0,86	0,96													
D5	0,82	0,89	0,89	0,95												
D6	0,87	0,82	0,86	0,80	0,95											
D7	0,81	0,80	0,82	0,82	0,80	0,97										
D8	0,81	0,80	0,85	0,84	0,81	0,89	0,97									
D10	0,79	0,79	0,84	0,82	0,81	0,88	0,90	0,97								
A1	0,60	0,58	0,61	0,61	0,60	0,64	0,69	0,68	0,95							
A2	0,64	0,68	0,68	0,70	0,63	0,72	0,75	0,76	0,85	0,94						
A3	0,55	0,57	0,58	0,58	0,57	0,61	0,64	0,67	0,73	0,78	0,97					
A5	0,47	0,49	0,51	0,52	0,48	0,60	0,62	0,63	0,73	0,79	0,76	0,95				
R1	0,61	0,63	0,60	0,64	0,59	0,72	0,67	0,70	0,55	0,64	0,58	0,53	0,95			
R4	0,63	0,64	0,64	0,65	0,62	0,73	0,70	0,73	0,62	0,68	0,64	0,59	0,87	0,97		
R5	0,57	0,59	0,55	0,59	0,55	0,68	0,63	0,65	0,55	0,59	0,56	0,51	0,86	0,83	0,95	
R7	0,60	0,60	0,60	0,62	0,59	0,71	0,68	0,71	0,55	0,62	0,57	0,53	0,89	0,85	0,88	0,95

Notes: The values in the diagonal do not correspond to correlation coefficients (which were 1 for all variables) but rather the measure of sample adequacy for each variable (should be >0,5 in order to be adequate).

After verifying that a factor analysis could be conducted, the next step was to perform the analysis itself. To this purpose, the Maximum Likelihood Extraction (MLE) method with a PROMAX oblique rotation method was adopted. The simplification that this oblique rotation method allows is similar to the orthogonal methods (e.g. QUARTIMAX, VARIMAX, EQUIMAX), and it also allows the possibility of correlated factors (Hair et al., 2010). The factors to be extracted were those with eigenvalues greater than one. In the rotated factor matrix, it was expected that all variables of each subscale fit to the same factor.

Table 4.14 present the final rotated factor matrices for DAR. It is possible to notice that the number of factors differ from the original scale. Instead of four factors (Dialogue, Access, Risk and Transparency), the construct is represented by only three factors (Dialogue, Access and Risk). The remaining factors were named using the same nomenclature of the original scale. The three factors above mentioned and presented in Table 4.14 (DAR scale) explain about 70% of the total variance. Furthermore, the variables of each subscale fit to the same factor. As Hair et al. (2010) underlies, loadings above 0.70 are indicative of well-defined structure, loadings above 0.50 are practically significant and loadings between 0.30 and 0.40 can be considered.

Table 4.14. Rotated factor matrix for final DAR scale variables.

	Dialogue	*Risk*	*Access*
D1	0,93		
D3	0,93		
D4	1,00		
D5	0,93		
D6	0,95		
D7	0,70		
D8	0,74		
D10	0,67		
A1			0,87
A2			0,84
A3			0,78
A5			0,94
R1		0,92	
R4		0,77	
R5		0,97	
R7		0,95	
Eigenvalue	11,35	1,36	1,14
Total Variance [%]	69,83	7,40	6,16

The two steps' process explained above was run iteratively. In fact, it is very common that, at the end of step two, the obtained results lead the researcher to rethink analysis parameters. And, if the results do not satisfy and any change is made, the entire process should be repeated from the beginning (Hair et al., 2010).

In the context of the present study, two major situations resulted in changes in the analysis, thus in new iterations. On one hand, whenever in step one some variables were found to be correlated, those were fine analysed in order to understand why and if it was reasonable the existence of collinearity between them. Ultimately, the one with a lower individual KMO was removed and the analysis returned to the beginning. On the other hand, whenever at the end of step two it was found that one or more variables were loading significantly in more than one factor, thus factor separation was not clear, a deep look was taken to those variables. Regardless to the solution adopted (e.g. change rotation method or remove variable) the entire process was re-run from the beginning.

In the end of the EFA, the DART scale that had 27 variables in the beginning ended up with 16 variables. Besides some collinear variables that were removed in dialogue, access and risk subscales, the entire transparency scale was removed. The reasoning behind this decision is justified with the fact that transparency scale variables, regardless to the parameters adopted in the EFA, were always loading in more than one factor with low values - bellow 0,4 (Hair et al., 2010), namely, in dialogue and/or risk factors.

The third and last step of EFA consisted on verifying the internal consistency of the final scale. To that purpose, the Cronbach's Alpha coefficient is normally adopted (Hair et al., 2010). The closer to 1 this coefficient is, the more reliable and homogeneous the scale is. The Cronbach's Alpha coefficients obtained for DAR final scale, considering separately each construct, were above 0,90 for Dialogue, Access and Risk, confirming that the final scale is reliable.

Additionally, Table 4.15 present the corrected item total correlation and the Cronbach's alpha if item deleted for all variables. The former traduces the relationship between each variable and the entire scale and should be greater than 0,3 in order to have a reliable scale. The latter traduces the impact on Cronbach's Alpha coefficient if each variable would be removed from the scale. If this value is lower than the Cronbach's Alpha coefficient, it means that the respective variable is meaningful to the scale. Looking at Table 4.15 it can be confirmed that the scale is reliable, and the included variables are all important to the scale.

Table 4.15. Reliability statistics for final DAR scale variables.

	Corrected item - Total correlation	*Cronbach's alpha if item deleted*
D1	0,821	0,97
D3	0,834	0,97
D4	0,845	0,97
D5	0,854	0,97
D6	0,82	0,97
D7	0,893	0,969
D8	0,895	0,969
D10	0,902	0,969
A1	0,753	0,971
A2	0,831	0,97
A3	0,739	0,971
A5	0,686	0,972
R1	0,803	0,97
R4	0,832	0,97
R5	0,762	0,971
R7	0,797	0,97

In order to refine and validate the measures a confirmatory factor analysis (CFA) was performed. This procedure also allowed to test the convergent and discriminant validity of the measurement model (Hair et al., 2010).

The measurement model of DAR scale, which includes the Dialogue, Access and Risk constructs, includes the same 16 items comprised from the EFA. The maximum likelihood method of estimation was employed. All constructs were allowed to correlate freely, and the measurement items are loading to the respective construct. The errors were also specified for each measurement variable.

The DAR model presented acceptable measures of goodness of fit, after the specification of the model considering the correlation of a limited number of errors (i.e. e1 and e5, e2 and e4, e3 and e4, e3 and e5). The model presented a $\chi2$ of 303,123 and 97 degrees of freedom (df) and the following values of the goodness of fit indices: $\chi2/df$ = 3,125 (ρ<0,005); CFI = 0,973 TLI = 0,966; GFI = 0.896; RMR = 0,084 and RMSEA = 0,078. Therefore, the values suggested that the measurement model fits the data. The obtained values of the DAR model following all the measures mentioned in section 3.4.1.3 are depicted in Table 4.16.

Table 4.16. Summary of Goodness-of-fit measures.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
DAR	3,125	0,896	0,078	0,084	0,0352	0,960	0,966	0,973	0,854	0,776
Expected	< 3 (ρ<.05)	>0,9	<0,08	Close to 0	<0,1	Close to 1	Close to 1	>0,9	>0,9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

Figure 4.1 depicts the DAR scale confirmatory analysis model. After the analysis of the standardized regression weights, with all factor loadings above the recommended threshold (0,7) (Hair et al., 2010), it was considered that all items were relevant to the model. In order to verify the convergent and discriminant validity of the DAR scale confirmatory analysis model, construct reliability (CR), construct correlations and average variance extracted (AVE) were computed. Those are presented in Table 4.17. As can be seen, CR is greater than 0,5, AVE is greater than 0,7, and all the square root of AVE (bold diagonal) are greater than all construct correlations (off-diagonal), which suggests that there should be no concerns regarding model reliability and validity.

Figure 4.1. DAR scale confirmatory analysis model.

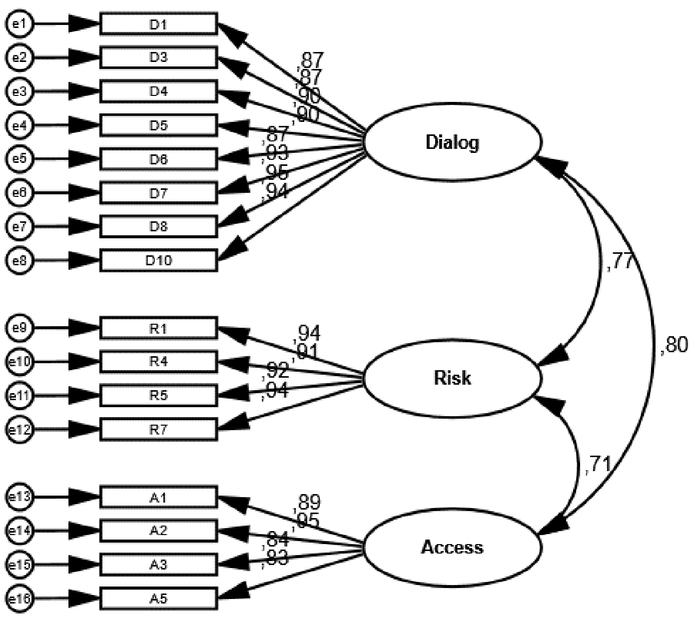


Table 4.17. Construct reliability, construct correlations and AVE analysis.

	CR	*AVE*	*Dialogue*	*Access*	*Risk*
Dialogue	0,973	0,819	**0,905**		
Access	0,931	0,771	0,801	**0,878**	
Risk	0,962	0,862	0,771	0,709	**0,929**
The values in the diagonal correspond to the square root of AVE.					

4.3.4 Perceptions of CSR Scale Refinement

The refinement of the employees' Perceptions of Corporate Social Responsibility (PCSR) scale was also considered relevant. A significant part of the scale was adopted from Aguinis and Glavas (2012) Perceived CSR scale. As previously referred in section 3.4.1 and to achieve the goal of the present study, additional items were included. Given the relevance of the alterations, performed in order to capture the overall perceptions of employees regarding CSR, the scale refinement was necessary. The process of refinement adopted was similar to the process conducted to the Corporate Social Responsibility Value Co-Creation experience (CSR VCC) scale and is next presented.

First, an exploratory factor analysis (EFA) was conducted to explore the factor structure of the respective group of variables. The analysis was conducted allowing the factors to freely emerge from the data. Likewise, a common factor analysis was performed, using the Maximum Likelihood extraction method (MLE). The sample size of 351 validates the 10:1 ratio of observations to variables, commonly accepted as adequate to be used in a factor analysis (Hair et al., 2010).

The EFA for PCSR was performed following the same guidelines described for the DAR scale. The first step of the analysis consisted in verifying the adequacy of the collected data to be submitted to a factor analysis. To correctly apply this analysis, it was assumed that the data could be grouped according to the existing correlations. In the end, each group of data was expected to be highly correlated inside the group and poorly correlated with the other groups.

The data adequacy was assessed considering the Kaiser-Meyer-Olkin (KMO) test, which indicates if there are correlations between the items analysed. If the KMO test metric is one, the data is considered appropriate considering the factor analysis. Additionally, the Bartlett's test was applied. This test verifies whether the data is correlated, testing the null hypothesis that the correlation matrix is an identity, thus variables do not correlate. If the result of the test has zero significance, the null hypothesis is rejected, and the variables indeed correlate with each other (Hair et al., 2010).

Table 4.18 summarizes the results of KMO and Bartlett tests for the PCSR scale. As can be seen, KMO is greater than 0.5, thus data is adequate. Also, the significance of Bartlett's test is zero, thus variables correlate with each other.

Table 4.18. Results of KMO and Bartlett tests for PCSR.

		PCSR
Kaiser-Meyer-Olkin measure of sampling adequacy		0,86
Bartlett Test of Sphericity	Approx. Chi-square	3178,264
	df	55
	Sig.	0,000

The above-mentioned metrics allow confirming that the variables correlate, but it was important to also verify the inexistency of data collinearity. It was assured that all the coefficients in the off-diagonal variable's correlation matrix were in the range [0,3;0,9] in accordance with Hair et al. (2010). Table 4.19 summarizes the final correlation matrix in which can be verified that there is no variables' collinearity. Additionally, the ones in the matrix diagonal were replaced by each variable KMO which further illustrates the adequacy of both variables and dataset.

Table 4.19. Correlation matrix for final PCSR scale variables.

	sPCSR1	*sPCSR2*	*sPCSR3*	*sPCSR4*	*ePCSR5*	*ePCSR6*	*ePCSR7*	*oPCSR2*	*oPCSR3*	*oPCSR4*	*oPCSR5*
sPCSR1	0,92										
sPCSR2	0,66	0,89									
sPCSR3	0,71	0,71	0,89								
sPCSR4	0,71	0,54	0,62	0,93							
ePCSR5	0,51	0,37	0,48	0,50	0,84						
ePCSR6	0,51	0,41	0,49	0,48	0,89	0,84					
ePCSR7	0,47	0,36	0,42	0,44	0,65	0,69	0,97				
oPCSR2	0,51	0,40	0,39	0,51	0,38	0,39	0,37	0,79			
oPCSR3	0,51	0,39	0,47	0,50	0,60	0,62	0,53	0,71	0,82		
oPCSR4	0,51	0,40	0,40	0,56	0,43	0,45	0,43	0,79	0,66	0,81	
oPCSR5	0,48	0,33	0,41	0,48	0,64	0,65	0,54	0,61	0,85	0,72	0,82

Notes: The values in the diagonal do not correspond to correlation coefficients (which were 1 for all variables) but rather the measure of sample adequacy for each variable (should be >0,5 in order to be adequate).

After verifying that a factor analysis could be conducted, the next step was to perform the analysis itself. To this purpose, the Maximum Likelihood Extraction (MLE) method with a PROMAX oblique rotation method were adopted (similarly to section 0). The factors to be extracted were those with eigenvalues greater than one. In the rotated factor matrix, it was expected that all variables of each subscale fit to the same factor.

Table 4.20 present the final rotated factor matrices for PCSR. The number of factors is now three, namely, social perceptions of CSR, environmental perceptions of CSR and overall perceptions of CSR. The PCSR construct includes two factors with correspondence with the original PSCR scale, and the additional factor that includes the overall perception of CSR. The first two factors were named using a similar nomenclature of the original PCSR scale and the remaining was named considering the overall perspective of the factor.

The three factors above mentioned and presented in Table 4.20 explain about 70% of the total variance. Furthermore, the variables of each subscale fit to the same factor. As Hair et al. (2010) underlies, loadings above 0.70 are indicative of well-defined structure, loadings above 0.50 are practically significant and loadings between 0.30 and 0.40 can be considered.

Table 4.20. Rotated factor matrix for final PCSR scale variables.

	Overall	*Social*	*Environment*
sPCSR1			0,78
sPCSR2		0,83	
sPCSR3		0,82	
sPCSR4		0,61	
ePCSR1			0,95
ePCSR2			0,97
ePCSR3			0,61
oPCSR2	0,89		
oPCSR3	0,76		
oPCSR4	0,86		
oPCSR5	0,75		
Eigenvalue	6,33	1,32	1,15
Total Variance [%]	53,48	10,11	9,48
Environmental responsibilities (ePCSR); Overall CSR perceptions (oPCSR); Social responsibilities (sPCSR).			

The two steps' process explained above was run iteratively, similarly to what happened in the refinement process of Corporate Social Responsibility Value Co-Creation experience scale (see section 0). In the end of the EFA, the PCSR scale that had 13 variables available in the beginning ended up with 11 variables, which were included in the final scale. The excluded items presented low loading values, bellow 0,4 (Hair et al., 2010, p. 693).

The third and last step of EFA consisted on verifying the internal consistency of the final scale. To that purpose, the Cronbach's Alpha also adopted. As previously mentioned, the closer to 1 this coefficient is, the more reliable and homogeneous the scale is. The Cronbach's Alpha coefficients obtained for PCSR final scale was 0,93 confirming the reliability of the final scale. Also, considering separately the items of each construct, the obtained Cronbach's Alpha coefficients were above 0,90 for Environmental PCSR, Social PCSR and Overall PCSR.

Table 4.21 presents the corrected item total correlation and the Cronbach's alpha if item deleted for all variables. The former traduces the relationship between each variable and the entire scale and should be greater than 0,3 in order to have a reliable scale. The latter traduces the impact on Cronbach's Alpha coefficient if each variable would be removed from the scale. If this value is lower than the Cronbach's Alpha coefficient, it means that the respective variable is meaningful to the scale. Looking at Table 4.21 it can be confirmed that the scale is reliable, and the included variables are all important to the scale.

Table 4.21. Reliability statistics for final PCSR scale variables.

	Corrected item - Total correlation	*Cronbach's alpha if item deleted*
sPCSR1	0,725	0,917
sPCSR2	0,592	0,923
sPCSR3	0,658	0,92
sPCSR4	0,697	0,919
ePCSR5	0,731	0,917
ePCSR6	0,749	0,916
ePCSR7	0,648	0,921
oPCSR2	0,654	0,92
oPCSR3	0,776	0,914
oPCSR4	0,699	0,918
oPCSR5	0,762	0,915
Environmental responsibilities (ePCSR); Overall CSR perceptions (oPCSR); Social responsibilities (sPCSR).		

Similarly to the CSR-CW refinement process adopted earlier (see section 0), in order to refine and validate the measures a confirmatory factor analysis (CFA) was then performed. This procedure also allowed to test the convergent and discriminant validity of the measurement model (Hair et al., 2010).

The measurement model of PCSR scale, which includes the Environmental PCSR, Social PCSR and Overall PCSR dimensions, includes the same 11 items comprised from the EFA. The maximum likelihood method of estimation was employed. All constructs were allowed to correlate freely, and the measurement items are loading to the respective construct. The errors were also specified for each measurement variable.

The PCSR model presented acceptable measures of goodness of fit, after the specification of the model considering the correlation of a limited number of errors (i.e. e17 and e18, e17 and e19). The model presented a $\chi2$ of 143,778 and 39 degrees of freedom (df) and the following values of the goodness of fit indices: $\chi2$/df = 3,687 (ρ<0,005); CFI = 0,967; TLI = 0,953; GFI = 0,931; RMR = 0,072 and RMSEA = 0,088. Therefore, the values suggested that the measurement model fits the data. The obtained values of the PCSR model following all the measures mentioned in section 3.4.1.3 are depicted in Table 4.16

Table 4.22. Summary of Goodness-of-fit measures.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
PCSR	3,687	0,931	0,088	0,072	0,0620	0,955	0,953	0,967	0,883	0,677
Expected	< 3 (ρ<.05)	>0,9	<0,08	Close to 0	<0,1	Close to 1	Close to 1	>0,9	>0,9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

After the analysis of the standardized regression weights, with all factor loadings above the recommended threshold (0,7) (Hair et al., 2010), except for one item which showed 0.64 and was accepted, it was considered that all items were relevant to the model. In order to verify the convergent and discriminant validity of the PCSR scale confirmatory analysis model, construct reliability (CR), construct correlations and average variance extracted (AVE) were computed. Those are presented in Table 4.23. As can be seen, CR is greater than 0,5, AVE is close to 0,7, and all the square root of AVE (bold diagonal) are greater than all construct correlations (off-diagonal), which suggests that there should be no concerns regarding model reliability and validity.

Figure 4.2. PCSR scale confirmatory analysis model.

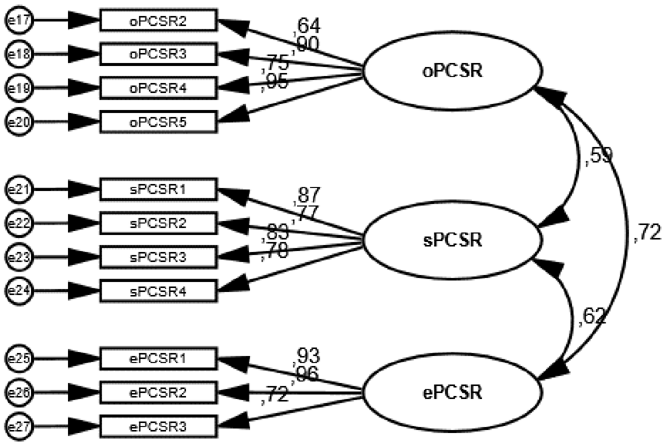


Table 4.23. Construct reliability, construct correlations and AVE analysis.

	CR	*AVE*	*sPCSR*	*oPCSR*	*ePCSR*
sPCSR	0,886	0,661	**0,813**		
oPCSR	0,887	0,667	0,589	**0,817**	
ePCSR	0,906	0,764	0,618	0,721	**0,874**
The values in the diagonal correspond to the square root of AVE. Environmental responsibilities (ePCSR); Overall CSR perceptions (oPCSR); Social responsibilities (sPCSR).					

4.3.5 Test of the Hypotheses

After conducting the previous scale refinements, both for Corporate Social Responsibility Value Co-creation (CSR VCC) experience scale and employees' Perceptions of Corporate Social Responsibility (PCSR), and considering the theoretical foundations of the proposed model (see section 2.4), it was important to proceed the analysis and test the formulated hypotheses. To that purpose, a Structural Equations Modeling (SEM) technique was employed. As mentioned in the data analysis methodologies section (see section 3.3.3), the process to employ SEM was based mostly on the guidelines provided by Hair et al. (2010). From the measurement model to the structural model, and the assessment of its validity, the process is next presented.

After performing the refinement of CSR VCC and PCSR, the number of factors and the underlying factor structure of the construct variables were identified. Specifically, the DAR construct and PCSR construct were assessed and it was possible to reduce the number of variables in the analysis. Considering the empirical exploratory results from the scales' refinement, and the theoretical support from literature, all the conditions were assembled to finally test the developed theoretical model.

SEM includes both a measurement assessment component and a structural assessment component (Hair et al., 2010). This means that the objective of performing SEM is twofold. First, it intends to assess the degree to which data meet the expected structure of the model developed upon theory. Second, it intends to estimate the relationships between the constructs that are present in the model.

Therefore, a two-step approach was conducted to structural equation modeling using AMOS (Arbuckle, 2014). Firstly, a Confirmatory Factor Analysis (CFA) measurement model was assessed. The objective was to provide a confirmatory test of the measurement theory developed to further validate the measured variables and investigate the model fit. According to Hair et al. (2010), when confirming the measurement model, it is possible to understand how well are the variables representing the latent constructs that cannot be measured directly.

Secondly, SEM was used to determine whether there was empirical support for the proposed factor structure and the relationships between the variables of the model. The analysis allowed to test the hypothesis presented in section 2.4.4.

4.3.5.1 Measurement Model Analysis

A Confirmatory Factor Analysis (CFA), partially based on the items derived from the scale refinements (see section 0 and 4.3.4) was performed. To be noted that the remaining scales, namely the scales of Enjoyment and Participation were used in the original format, only with minor differences. Therefore, the scales' structures were considered as indicated by literature (see section 3.4.1). The total of the constructs of the model were included to form an overall measurement model, in accordance to Hair et al. (2010). This part of the SEM corresponds to the first four stages of the SEM approach indicated by the authors (see section 3.4.3.4).

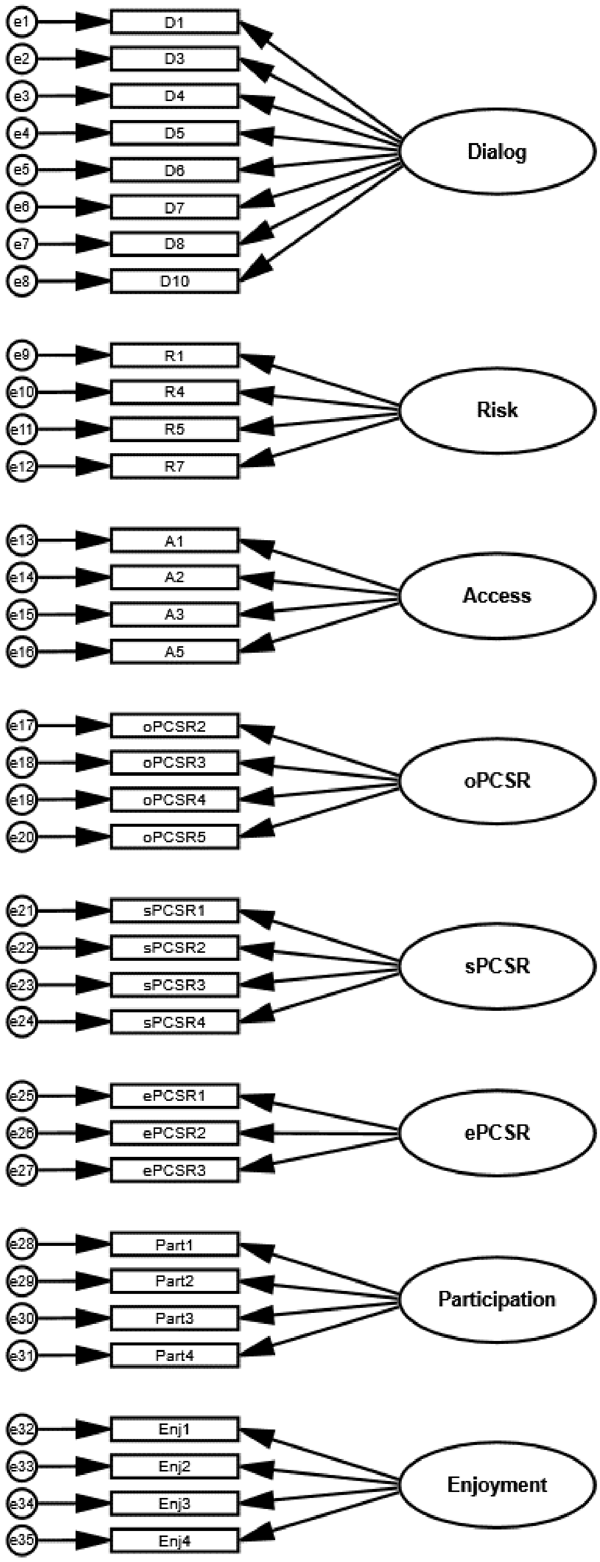
Following the indications of Hair et al. (2010), the measurement model is represented with the use of a visual diagram. The initial measurement model is illustrated in Figure 4.3, and it shows the diagram created with the use of AMOS (Arbuckle, 2014). The latent constructs (*ellipses*) are represented with "paths" to the measurement items (*rectangles*). The relationships between the latent constructs and the measured items are represented (*arrows*). Each indicator variable as an error (*e*) associated to the measurement items. The curved arrow between the constructs represents the correlational relationship between both. It is understood that all constructs can correlate with each other.

The model includes eight constructs with the respective measurement items. The Dialogue construct is indicated by seven measurement items; Access is indicated by four measurement items as well as Risk. The social perceptions of CSR (sPCSR) construct is indicated by four measurement items, as well as overall perceptions of CSR (oPCSR), and the environmental perceptions of CSR (ePCSR) is indicated by three measurement items. The remaining constructs are indicated by four measurement items. This allows an over identification of the model under analysis, having a sufficient number of items for each construct. All the measures are reflective, which means that "the direction of causality is from the latent construct to the measured items" (Hair et al., 2010). The visual representation of the measurement model is then presented on Figure 4.3.

After specifying the constructs, an initial measurement model was developed to be tested. The maximum likelihood method of estimation was employed. All constructs were allowed to correlate freely, and the measurement items are loading to the respective construct. The errors were also specified for each measurement variable. At this point, the measurement model validity was assessed, considering the model fit and the criteria for construct validity. The Goodness-of-Fit indices presented on section 3.4.1.3 were used to compare the measurement model with the proposed theoretical model.

The initial measurement model presented a χ^2 of 1589,858 and 532 degrees of freedom (df) and the following values of the goodness of fit indices: χ^2/df = 2,988 (ρ<0,005); CFI = 0,924; TLI = 0,914; GFI = 0.783; RMR = and RMSEA = 0.075. The values suggested that the model fit could be improved. Since it was important to achieve a better fit to proceed the analysis, a re-specification of the model was conducted. The obtained values of the initial model and the final model following all the adopted measures are depicted in Table 4.24.

Figure 4.3. Visual diagram of the initial measurement model.



Environmental responsibilities (ePCSR); Overall CSR perceptions (oPCSR); Social responsibilities (sPCSR).

Table 4.24. Summary of Goodness-of-fit measures.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
Initial	2,988	0,783	0,075	0,098	0,0614	0,890	0,914	0,924	0,743	0,796
Final	2,241	0,836	0,060	0,107	0,0614	0,918	0,947	0,953	0,803	0,841
Expected	< 3 (ρ<.05)	>0,9	<0,08	Close to 0	<0,1	Close to 1	Close to 1	>0,9	>0,9	High values

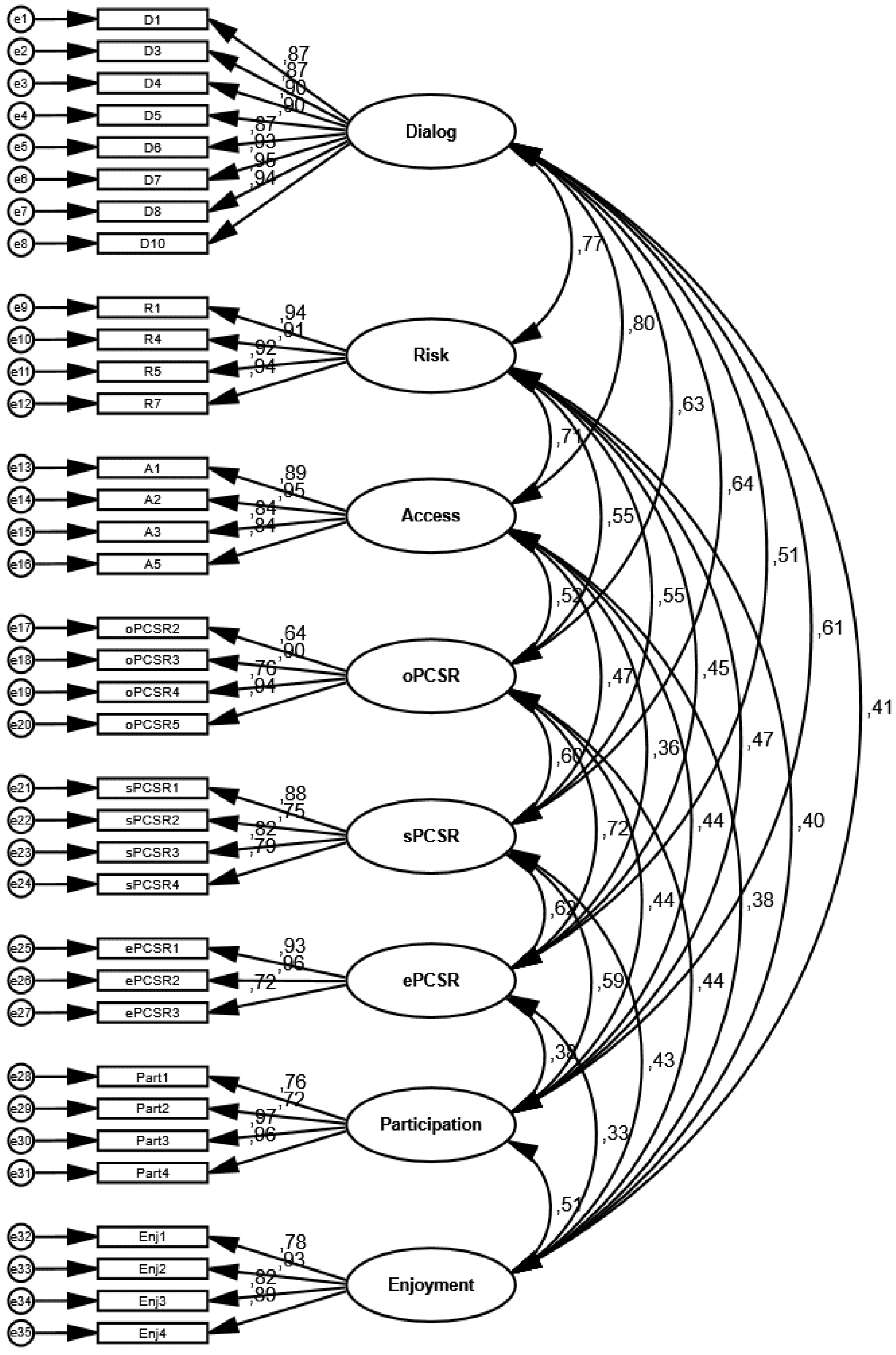
X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

The items were analysed based on the standardized regression weights. Since the items had all factor loadings above 0,7 (except one item with 0,64), it was considered that all items should be maintained in the initial model.

Therefore, the next step was accessing the modification indices to improve model fit. The errors of the items in the same factor presenting highest modification indices were thus correlated (i.e. e1 and e5, e2 and e4, e3 and e4, e3 and e5, e17 and e18, e17 and e19, and e28 and e29). The referred errors correlation was conducted one pair at a time to assure that this strategy would be used only until necessary.

The final measurement model presented a χ^2 of 1176,592 and 525 degrees of freedom (df). The metrics fit of the final iteration model improved to χ^2/df = 2,241; CFI = 0,953; TLI = 0,947; GFI = 0.836; RMR = 0,107 and RMSEA = 0,060, suggesting a very reasonable model fit. This last model was considered the final model, that would proceed to further analysis. In conclusion, the CFA suggested that the measurement model was acceptable. Although χ^2 significance was above ρ>0,005, all the other measures were with good or reasonable values. Therefore, it was considered that the model presented a good fit. The measurement model is presented in Figure 4.4.

Figure 4.4. Measurement model.



Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

In order to verify the convergent of the measurement model, construct reliability (CR) and average variance extracted (AVE) were computed. Those are presented in

Table 4.25. Both metrics are above the thresholds referred, namely, AVE in the range [0,660-0,863] and CR in the range [0,886-0,973], which confirm the convergent validity.

Table 4.25. Construct Reliability and AVE.

Constructs	*CR*	*AVE*
Participation	0,917	0,737
Dialogue	0,973	0,819
Risk	0,962	0,863
Access	0,931	0,771
oPCSR	0,888	0,670
sPCSR	0,886	0,660
ePCSR	0,906	0,765
Enjoyment	0,918	0,737
Environmental responsibilities (ePCSR); Overall CSR perceptions (oPCSR); Social responsibilities (sPCSR).		

To verify the discriminant validity, the construct correlations matrix was computed. Also, in the bold diagonal, the square root of AVE was calculated. As shown in Table 4.26, all construct correlations (off-diagonal) are lower than the values in the diagonal. Hence, discriminant validity is verified.

Table 4.26. Construct correlations and AVE analysis.

Constructs	*Participation*	*Dialogue*	*Risk*	*Access*	*oPCSR*	*sPCSR*	*ePCSR*	*Enjoyment*
Participation	**0,858**							
Dialogue	0,612	**0,905**						
Risk	0,471	0,771	**0,929**					
Access	0,441	0,801	0,709	**0,878**				
oPCSR	0,437	0,626	0,553	0,523	**0,818**			
sPCSR	0,595	0,643	0,548	0,468	0,596	**0,812**		
ePCSR	0,378	0,513	0,453	0,357	0,721	0,619	**0,875**	
Enjoyment	0,512	0,415	0,397	0,380	0,441	0,426	0,332	**0,859**
Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR). The values in the diagonal correspond to the square root of AVE.								

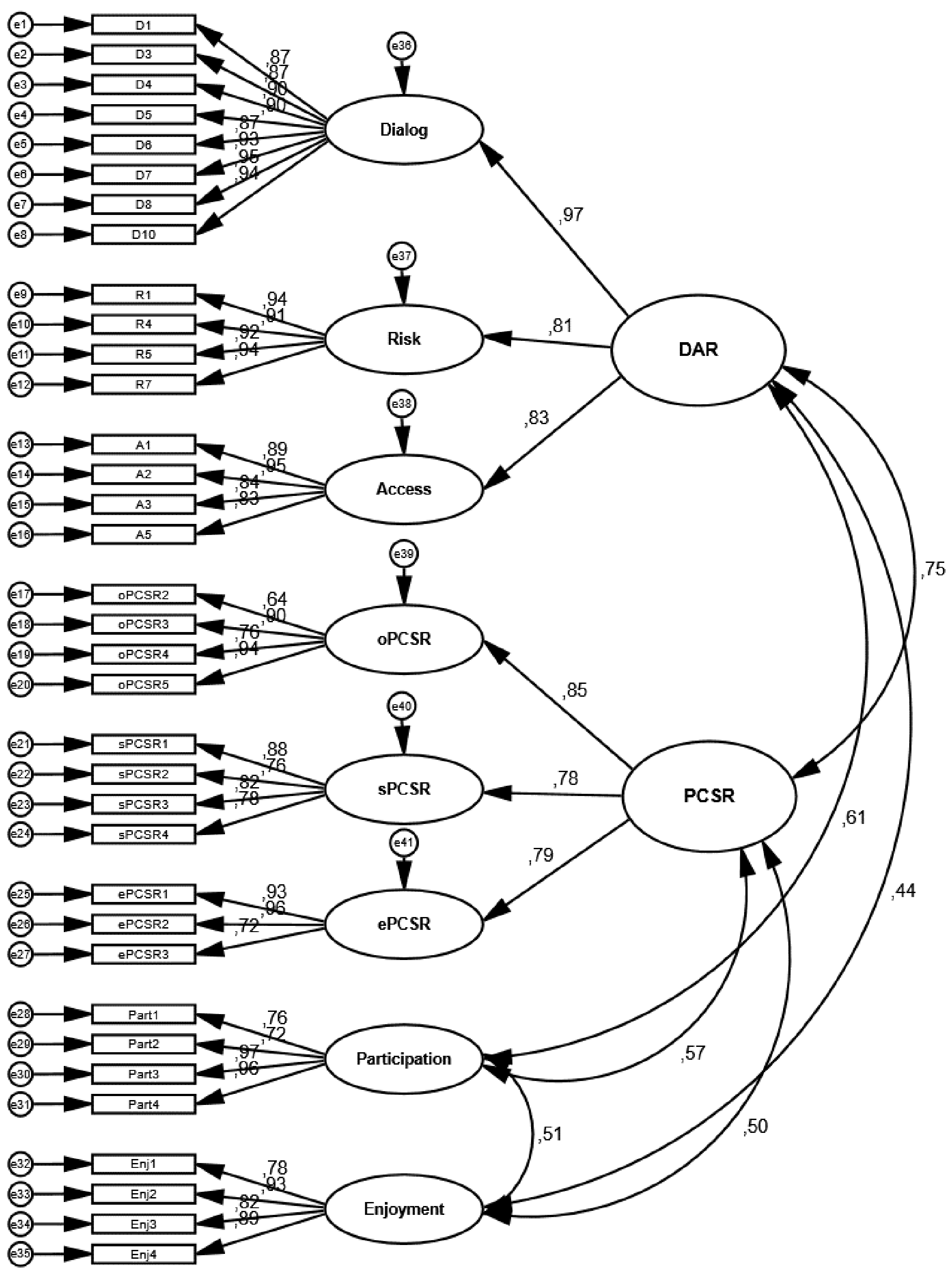
Considering the results illustrated above, it was concluded that a good measurement model was achieved. The reliability and validity of the measures indicated a god correspondence between the model and the data, which allowed to proceed the analysis.

4.3.5.2 Second order model CFA

The Confirmatory Factor Analysis (CFA) was also performed considering the second order constructs (Hair et al., 2010), namely DAR and PCSR. Therefore, a second order construct was proposed in order to represent the DAR construct (which includes Dialogue, Access and Risk). Construct Dialogue is indicated by seven measurement items; Access is indicated by four measurement items as well as Risk. A second order construct was also proposed in order to represent employees' perceptions of CSR - PCSR (which includes social (sPCSR), environmental (ePCSR) and overall (oPCSR) perceptions of CSR. sPCSR are indicated by four measurement items, as well as oPCSR, and the ePCSR is indicated by three measurement items. The validity and reliability of the model with the second order constructs was also assessed. The measurement model with second order factors is next presented in Figure 4.5.

As can be seen in Table 4.27, the measurement model with the second order constructs presented a χ^2 of 1265,810 and 541 degrees of freedom (df). The metrics fit of the model with the second order constructs are: χ^2/df = 2,340; CFI = 0,948; TLI = 0,942; GFI = 0,823; RMR = 0,121 and RMSEA = 0,062.

Figure 4.5. Measurement model with second order factors.



Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

Table 4.27. Summary of Goodness-of-fit measures.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
CFA 1st order	2.241	0.836	0.060	0.107	0.0614	0.918	0.947	0.953	0.803	0.841
CFA 2nd order	2.340	0.823	0.062	0.121	0.0690	0.912	0.942	0.948	0.794	0.829
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

Table 4.28 provides information regarding construct validity with values for construct reliability (CR) and average variance extracted (AVE), for the constructs Participation, DAR, PCSR and Enjoyment. As can be depicted, both metrics are above the thresholds referred, namely, AVE in the range [0,650-0,757] and CR in the range [0,847-0,918], which confirm the convergent validity.

Table 4.28. Construct Reliability and AVE with second order constructs.

Constructs	*CR*	*AVE*
Participation	0.917	0.737
DAR	0.903	0.757
PCSR	0.847	0.650
Enjoyment	0.918	0.737

Additionally, the discriminant validity offers no concerns with the inclusion of the second order constructs, since all constructs correlations (off-diagonal) are lower than the square root of AVE (diagonal).

Table 4.29. Construct correlations and AVE analysis with second order constructs.

Constructs	*Participation*	*DAR*	*PCSR*	*Enjoyment*
Participation	**0.858**			
DAR	0.613	**0.870**		
PCSR	0.565	0.752	**0.806**	
Enjoyment	0.513	0.441	0.496	**0.858**

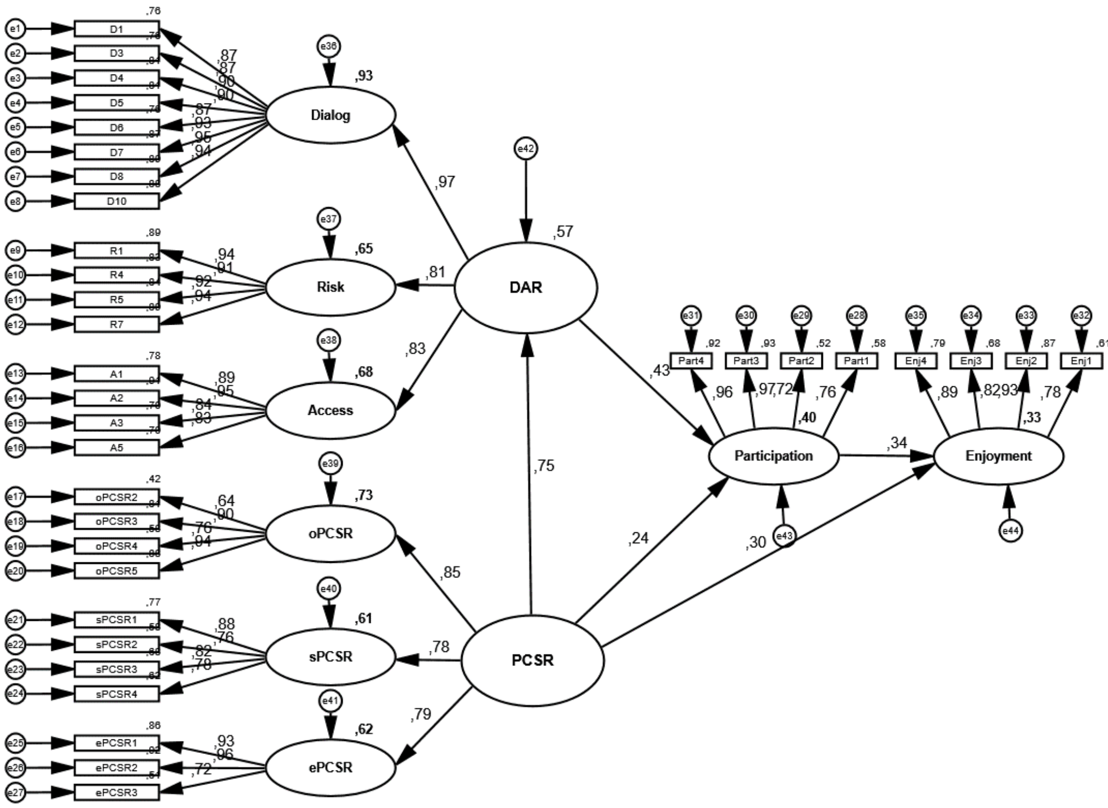
It is relevant to notice that the discriminant validity reported in the model without the second order constructs are especially high regarding the constructs DAR and PCSR. This provides evidence that the referred factors are components of the same construct. From this point onwards, only the second order model will be further referred.

4.3.5.3 Structure Model Analysis

After the assessment and validation of the measurement model in Confirmatory Factor Analysis, the structural model is conveyed and analysed. The purpose is to test the research hypotheses. The relationships between constructs are specified and graphically represented, as shown in Figure 4.6.

The structural model with the second order constructs indicated good fit indices: a χ^2 of 1265,821 and 542 degrees of freedom (df), χ^2/df = 2,335; CFI = 0,948; TLI = 0,943; GFI = 0,823; RMR = 0,121 and RMSEA = 0,062. The confirmation of the good fit allowed to proceed the analysis and Table 4.30 presents the structural model-

Figure 4.6. Structural equation model.



Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

Note that, while the metrics presented in Table 4.30 are almost the same for the measurement model and the structural model, those that are slightly different, lead to a better model fit. Additionally, the fact that the model goodness-of-fit metrics remained almost the same allow verifying that the model variables are quite stable and there are no relevant differences between measurement and structural models.

Table 4.30. Summary of Goodness-of-fit measures.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
CFA 2nd order	2.340	0.823	0.062	0.121	0.0690	0.912	0.942	0.948	0.794	0.829
SEM	2.335	0.823	0.062	0.121	0.069	0.912	0.943	0.948	0.794	0.831
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

4.3.5.4 Results of the Structural Model and Hypothesis Test

Having the structural model validated, the next step consisted on accessing the validity of the theoretical hypotheses defined in section 2.4.4. The evaluation of the structural relationships and the respective significance provided statistical evidence for the assessment of the hypothesis next examined.

Hypothesis 1: Supported

> *Employees' perceptions of CSR have a positive relationship with employees' CSR value co-creation experience.*

Results suggest that the employees' perceptions of CSR (PCSR) have a positive relationship with the employees' CSR value co-creation experience. Therefore, Hypothesis 1 is supported, as highlighted by the significant, positive and high standardized path estimate of 0,753, with a t-value of 9,79 (ρ <0,001). These findings are in line with those presented in the works of Glavas and Kelley (2014) and Glavas and Piderit (2009), which were concerned with employees' corporate citizenship and employees' attitudes. The present results are also consistent with the research requirement of exploring the antecedents of the

CSR phenomenon. In fact, previous results found a positive relationship with other organizational and marketing outcomes (such as organizational commitment, identification, job satisfaction, among others). Hence, as employees' perceptions of CSR becomes higher in quality, so the CSR value co-creation experience becomes more meaningful. This is important to reflect on the relevance of employees' positive perceptions to improve such experience.

Hypothesis 2: Supported

CSR value-co-creation experience has a positive relationship with employees' participation in CSR initiatives.

Results also suggested that the employees' CSR value co-creation experience has a positive relationship with employees' CSR participation. Therefore, Hypothesis 2 is supported, as highlighted by the significant and positive standardized path estimate of 0,432, with a t-value of 5,100 (ρ <0,001). Considering the DART model (Prahalad & Ramaswamy, 2004a) as the translation of the adopted CSR value co-creation experience, the results are in line with the other authors' works that previously tested the model. Specifically, in the context of Services, shared responsibility with customers (Albinsson et al., 2016), customers' trust (Becker & Nagel, 2013) and innovation strategy (Taghizadeh et al., 2016) were found positively related. In this sense, considering the context of CSR, the results corroborate the positive relationship that a co-creation experience has in organizational constructs outcomes such as participation.

Hypothesis 3: Supported

Employees' participation in CSR initiatives has a positive relationship with employees' CSR participation enjoyment.

The analysis of the results pointed out that employees' CSR participation has a correspondent positive relationship with employees' CSR participation enjoyment. Therefore, Hypothesis 3 is supported, as highlighted by the significant and positive standardized path estimate of 0,340, with a t-value of 5,283 (ρ <0,001). The results are in line with the literature focused on the personal impact of employees' engaging CSR, such as a feel of connectivity with others (McShane & Cunningham, 2012). The fact that employees' participation in CSR is directly connected to a feeling of pleasure might also be reflected in other organizational outcomes, similarly to the positive impact of motivation.

Hypothesis 4: Supported

Employees' perceptions of CSR have a positive relationship with employees' participation in CSR initiatives.

Considering the employees' CSR perceptions, with parallel to the first hypothesis formulated and previously discussed, the results indicated a positive relationship with the participation in CSR initiatives. The analysis of the results pointed out that the employees' perceptions of CSR have a positive relationship with employees CSR participation. The formulated hypothesis was thus corroborated. Therefore, Hypothesis 4 is supported as the relationship is significant standardized path estimate of 0,240, with a t-value of 2,767 (ρ <0,01).

Hypothesis 5: Supported

Employees' perceptions of CSR have a positive relationship with employees' CSR participation enjoyment.

Considering the employees' CSR perceptions, with parallel to the first and fourth hypotheses formulated and previously discussed, the results indicated a positive relationship with the participation in CSR participation enjoyment. The analysis of the results pointed out that the employees' perceptions of CSR have a positive relationship with employees' CSR participation enjoyment. Therefore, Hypothesis 5 is supported, as highlighted by the significant and positive standardized path estimate of 0,305, with a t-value of 4,370 (ρ <0,001).

After presenting the discussion of the previous formulated hypotheses considering the obtained results of the tests, a summary of the findings from H1 to H5 is next presented in Table 4.31.

Table 4.31. Summary of the results of the hypotheses tests from H1 to H5.

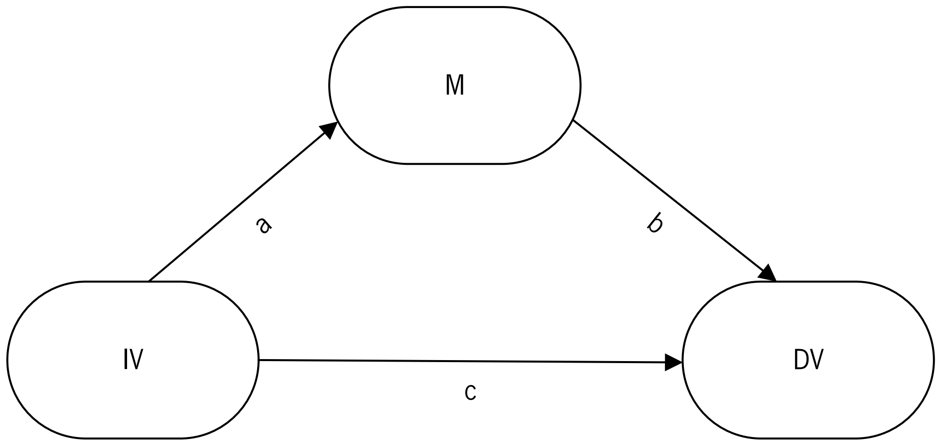
Hypotheses	*Path*	*UE[a)]*	*t-value*	*ρ*	*SE[b)]*	*Result*
H1	PCSR → DAR	1,523 (0,156)	9,790	***	0,753	Supported
H2	DAR → PART	0,341 (0,067)	5,100	***	0,432	Supported
H3	PART → ENJ	0,332 (0,063)	5,283	***	0,340	Supported
H4	PCSR → PART	0,384 (0,139)	2,767	**	0,240	Supported
H5	PCSR → ENJ	0,475 (0,109)	4,370	***	0,305	Supported

a) Unstandardized Estimate (standard error in parenthesis); b) Standardised Estimate.
**** ρ < 0,001*
*** ρ< 0,01*

4.3.5.5 Mediation Hypotheses

In order to test the mediation hypotheses proposed in section 2.4.4, the two-step mediation analysis proposed by Hair et al. (2010) was adopted in the present study. This approach consists in comparing two models, one with a direct path between two constructs that are considered *a priori* related (path c in Figure 4.7), and another one with an indirect path between the two constructs. This indirect path includes one or more mediators' constructs. In Figure 4.7 this path is formed by the path *a*, between the independent variable and the mediator variable, and the path between the mediator and the dependent variable. Considering the analysis of mediation, the results referring to hypothesis 7 and 8 are next presented.

Figure 4.7. Diagram illustrative of mediation.



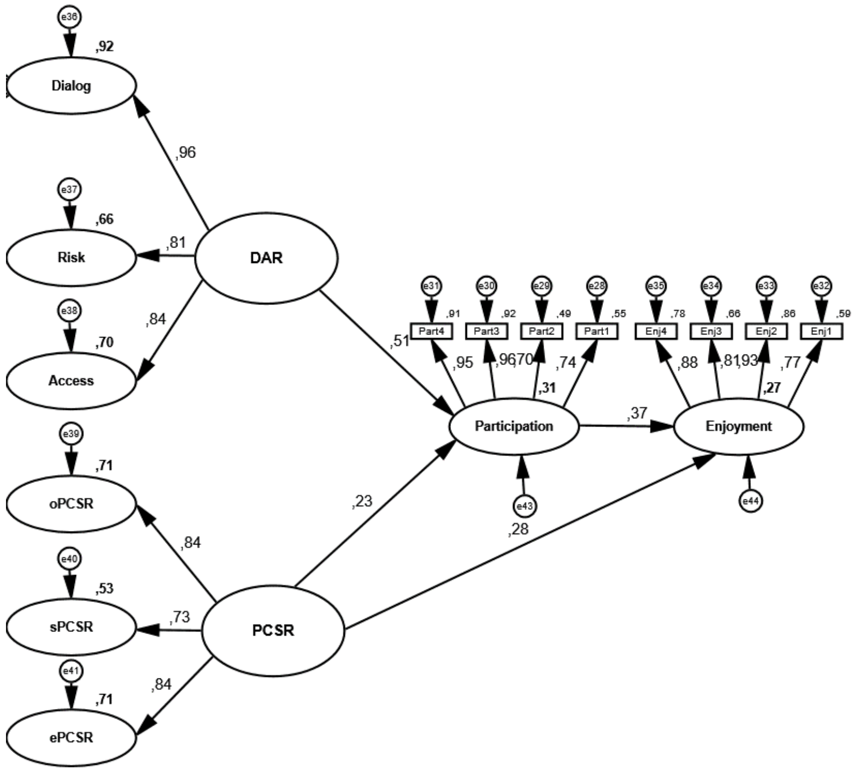
IV – independent variable, M – mediator variable; DV – dependent variable.
Source: Hair (2010)

Hypothesis 6: Supported

> *CSR value co-creation experience mediates the influence of employees' CSR perceptions on employees' participation in CSR initiatives.*

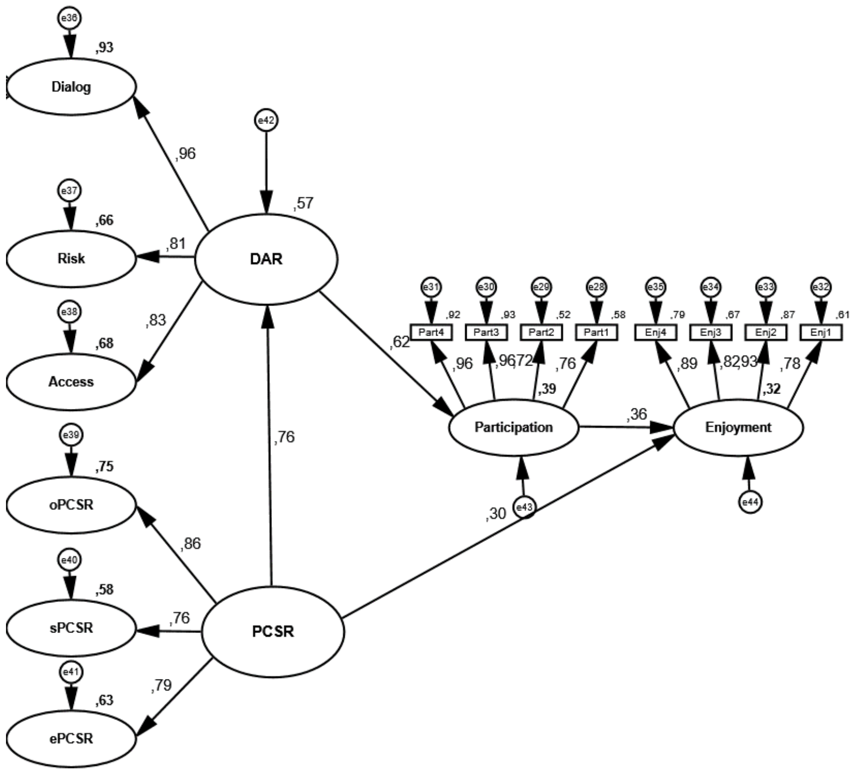
Considering the explanation above, in the introduction of the mediation section, the two models to be accessed are shown below. In the first model (see Figure 4.8) the direct path between employees' CSR perceptions (PCSR) and CSR employees' participation (PART) is included. In other words, comparing with the original SEM model, only PCSR-DAR path and CSR value co-creation experience (DAR) error were removed, since DAR is now an exogenous variable. In the second model (see Figure 4.9), the mediation path, which includes DAR, is represented (i.e. path PCSR-Participation was removed). Note that, besides the differences in the aforementioned paths, everything else remains as shown before in the structural model.

Figure 4.8. Assessment of DAR mediation: model including only the direct path between PCSR and Participation.



Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

Figure 4.9. Assessment of DAR mediation: model including the mediation of DAR between PCSR and Participation.



Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

As illustrated by the goodness-of-fit metrics presented in Table 4.32, the first model has a very poor fit and there are even some metrics out of the acceptable thresholds (e.g. SRMR). This was corroborated by the extremely high modification index (143,134) obtained in the path DAR-PCSR, which suggests that this path should be included in the structural model. The mediation path translated by the second model, presents fit metrics very similar to those of the original SEM model.

Likewise, as shown in the models in Figure 4.8 and Figure 4.9, both the standardized path estimates (values above straight arrows) and the squared multiple correlations (R^2 values in the right upper side of the ellipses) are higher in the second model when compared with the first model. This means, that all the correlations became stronger (straight arrows) and that a higher covariance of each construct is being explained (R^2) in the second model.

Table 4.32. Summary of Goodness-of-fit measures to access DAR mediation.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
SEM	2.335	0.823	0.062	0.121	0.069	0.912	0.943	0.948	0.794	0.831
(a)	2.689	0.807	0.069	0.457	0.2565	0.899	0.927	0.934	0.776	0.820
(b)	2.345	0.823	0.062	0.127	0.0738	0.912	0.942	0.947	0.795	0.832
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values

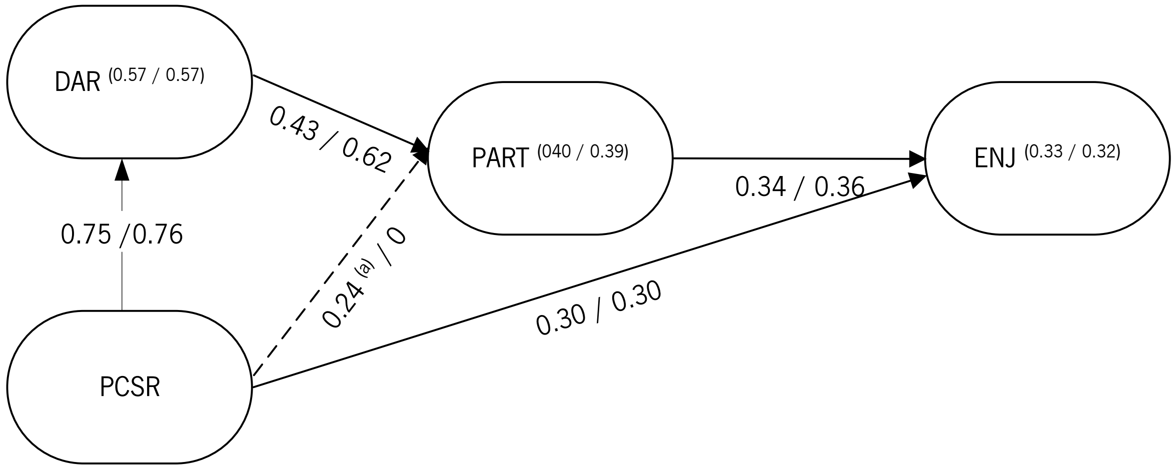
X^2 – Chi-square; df – degrees of freedom; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

(a) DAR mediation: model including only the direct path between PCSR and Participation.

(b) DAR mediation: model including the mediation of DAR between PCSR and Participation.

Furthermore, as shown in Figure 4.10, when comparing the second model with the original SEM model, the standardized path estimates remains almost the same. The exception to this aspect corresponds to the path between DAR and PART, which increased from 0.43 to 0.62 when removing direct path between PCSR and PART. These findings allowed to conclude that the hypothesis H6, that posits that CSR value co-creation experience mediates the influence of employees' CSR perceptions on CSR employees' participation, can be supported.

Figure 4.10. Assessment of DAR mediation (comparison between original SEM model and SEM model without dashed line path).



Notes:
- Each pair of values corresponds to SEM model / SEM model without dashed line path metric.
- The metrics in parenthesis are the R^2 while the metrics in the path lines correspond to the standardized path estimates.
- All paths are significant for $p<0{,}001$ except the one indicated with [a] which was significant for $p<0{,}01$

To complement the conclusions drawn above, the mediation analysis was also conducted using the bootstrapping technique. This technique splits the sample in several sub-sets of data, analyse them and then combine the obtained estimates, in order to validate the model. The advantage of using such technique is that it allows splitting the effect between two variables into its direct and indirect components, besides the total component which was discussed before (Hair et al., 2010).

Table 4.33 summarizes the obtained estimates and significance for each component of the effect between PCSR and PART. As can be seen, both the existence of total and indirect effects is significant. Contrarily, the direct effect is not significant ($\rho > 0.05$). This means that, not only the indirect relationship (by the mediation of DAR) is significant, but also that, since the direct relationship between PCSR and PART is not significant, the mediation is total. Moreover, the existence of a significant total effect also corroborates hypothesis 4, previously analysed.

Table 4.33. Summary of bootstrapping analysis estimates to access DAR mediation.

Effect	*PCSR→DAR*	*DAR→PART*	*PCSR→PART*
Total	0.753***	0.432***	0.565***
Direct	0.753***	0.432***	0.240[a)]
Indirect	-	-	0.325***
**** p < 0.001* *a) not significant*			

To conclude, considering the obtained results, it is possible to argue that CSR perceptions and the participation of employees in CSR initiatives is indeed mediated by a deeper experience of co-creation. Which means that adopting a co-creation environment towards CSR might be relevant to promote a more active role of the employees in the process.

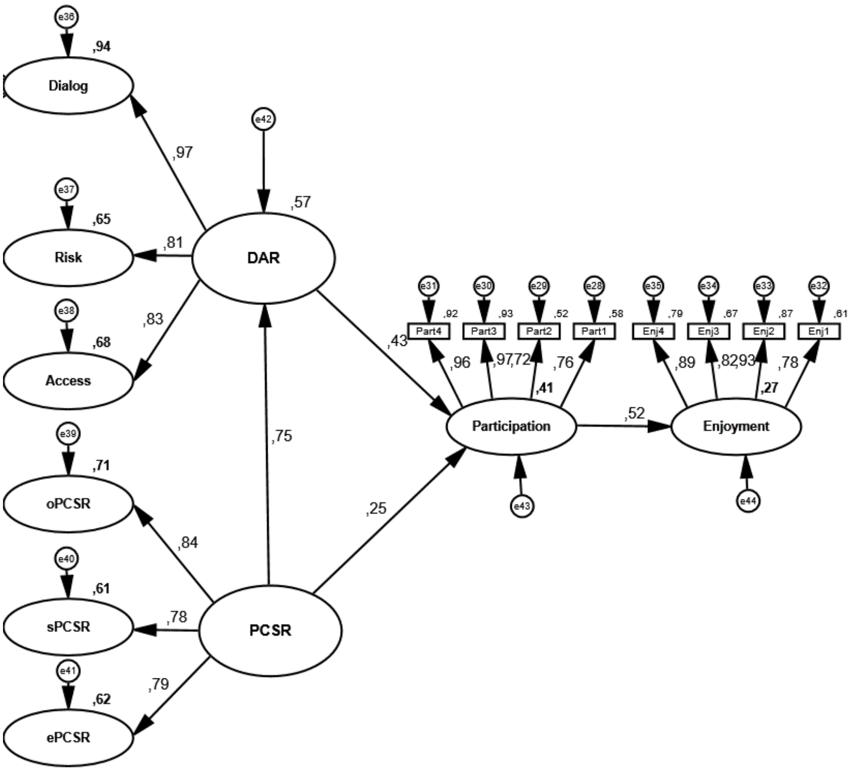
Hypothesis 7: Not Supported

Employees' participation in CSR initiatives mediates the influence of employees' CSR perceptions on CSR employees' participation enjoyment.

Considering the structural model depicted in Figure 4.6, two mediation paths can be found. Those are depicted in Figure 4.11 and Figure 4.12, where the mediation of participation is assessed. As can be seen by the model fit metrics reported in Table 4.34, both models presented a reasonable fit, with metrics very similar to those of the original SEM model. Remark that, while model in Figure 4.11 was not previously analysed, the model in Figure 4.12 overlaps with model in Figure 4.9 tested in mediation hypothesis H6 ("*CSR value co-creation experience mediates the influence of employees' CSR perceptions on employees' participation in CSR initiatives"*). Thus, it was already discussed that this path is significant in the model.

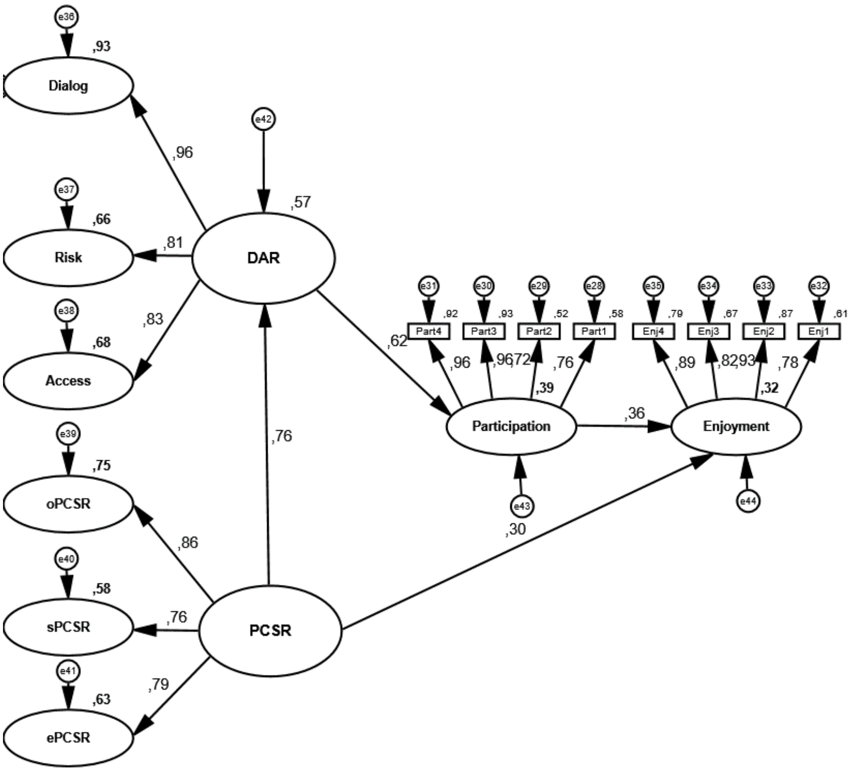
However, as shown in detail in Figure 4.13, the path between PCSR and participation presented a slightly lower significance for both the original SEM model and the model presented in Figure 4.11. Nevertheless, the results are still inconclusive regarding this hypothesis, which means that the hypothesis is not supported.

Figure 4.11. Assessment of PART mediation: model including the mediation of PART between PCSR and Enjoyment.



Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

Figure 4.12. Assessment of PART mediation: model including only the direct path between PCSR and Enjoyment.



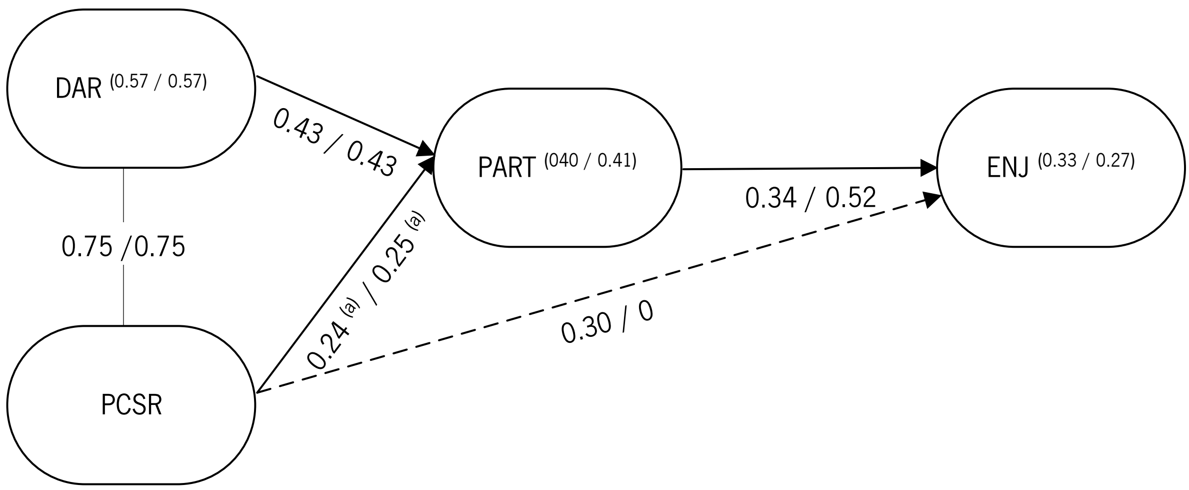
Environmental perceptions of CSR (ePCSR); Overall perceptions of CSR (oPCSR); Social perceptions of CSR (sPCSR).

Table 4.34. Summary of Goodness-of-fit measures to access PART mediation.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
SEM	2.335	0.823	0.062	0.121	0.069	0.912	0.943	0.948	0.794	0.831
(a)	2.371	0.821	0.063	0.143	0.086	0.911	0.941	0.946	0.792	0.831
(b)	2.345	0.823	0.062	0.127	0.0738	0.912	0.942	0.947	0.795	0.832
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

Figure 4.13. Assessment of PART mediation (comparison between original SEM model and SEM model without dashed line path).



Notes:
- Each pair of values corresponds to SEM model / SEM model without dashed line path metric.
- The metrics in parenthesis are the R^2 while the metrics in the path lines correspond to the standardized path estimates.
- All paths are significant for p<0,001 except those indicated with [a] which was significant for p<0,01

Similarly, to what was performed to test the previous hypothesis, the mediation analysis was also conducted using the bootstrapping technique. Table 4.35 summarizes the obtained estimates and significances for each component of the effect between PCSR and Enjoyment (ENJ). As can be seen, both the existence of total, direct and indirect effects is significant. Contrarily, the direct effect is not significant ($\rho > 0.05$). Nevertheless, the indirect relationship (by the mediation of PART) is not significant, since the direct relationship between PCSR and PART is not significant (as previously concluded in H6). This means that, mediation through PART is not significant, and therefore hypothesis 7 is not supported.

Table 4.35. Summary of bootstrapping analysis estimates to access PART mediation.

Effect	*PCSR→PART*	*PART→ENJ*	*PCSR→ENJ*
Total	0.565***	0.340***	0.497***
Direct	0.240 [a)]	0.340***	0.305**
Indirect	0.325***	-	0.192***
***$\rho < 0.001$ **$\rho < 0.01$ a) not significant			

Although there is no statistical evidence to support the hypothesis, there is neither statistical evidence to reject it. This might indicate that participation alone is not sufficient to positively affect the relationship between employees' CSR perceptions and employees' participation enjoyment.

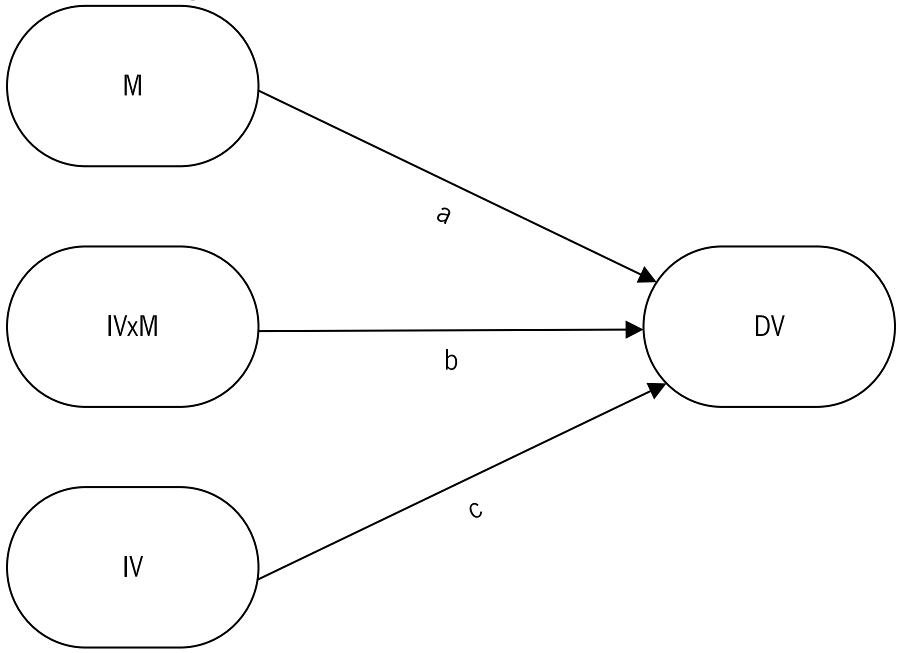
Considering the fact that the Hypothesis 6 was supported, i.e. CSR value co-creation has a positive mediating effect between employees' CSR perceptions and employees' participation in CSR initiatives, and the higher path estimates verified in Figure 4.10 upper path (including DAR mediation), it might be deduced that only when there is a co-creation experience, the participation might have an impact in the relationship between employees' perceptions and the employees' participation enjoyment.

Thus, it can be considered that, participation is not mediating the relationship between employees' perceptions and the employees' participation enjoyment, but rather enhancing the mediating effect of DAR, as if participation and DAR were a two components' mediator.

4.3.5.6 Moderation Hypotheses

The moderation analysis was conducted following the two steps procedure suggested by Hair et al. (2010). The procedure consists on a multi-group analysis of the unconstrained SEM model (the original one presented in Figure 4.6) and the same model but with the tested path constrained. Constrained means that the regression weights for path estimation are imposed to be equal in both groups. Contrarily, in unconstrained models, these regression weights can be different for each group. The moderation is normally illustrated as shown in Figure 4.14. In this figure, the action of the moderator variable is illustrated in path b, where it changes effect of the independent variable on the dependent one.

Figure 4.14. Moderation diagram.



Legend: IV – independent variable, M – moderator variable; DV – dependent variable.
Source: Hair (2010).

Then, a chi-square difference test is conducted to access whether there are differences in the model fit. If the constrained model presents a significantly higher chi-squared, than its fit is poor, thus each model behaves differently for each group. Hence, it can be concluded that there is a moderation effect of the variable representing the tested groups (Hair et al., 2010).

Hypothesis 8: Supported

> *Familiarity with the CSR concept increases the positive effect of employees' CSR perceptions in CSR value co-creation experience.*

In hypothesis H8, the multi-group analysis was conducted separating data by the employees' degree of familiarity with Corporate Social Responsibility (CSR). Familiarity was measured with a single item rated in a seven-point Likert scale. Two groups were formed, namely “not familiar” for responses bellow four and another group “familiar” for the remaining responses

The path to be constrained was the one between employees’ perceptions of CSR (PCSR) to CSR co-creation experience (DAR). Table 4.36 and Table 4.37 present the Chi-square test and the model fit metrics, respectively, obtained in the unconstrained model and in the model with path PCSR-DAR constrained. As first table shows, when that path is constrained there is an additional degree of freedom when compared to reference unconstrained model. This led to an increase in the Chi-square value, meaning that a poor model fit was obtained. This table also shows that the Chi-square differences are significant at $\rho < 0.05$, thus it can be said with 95% confidence that there is a moderation effect of familiarity in the relationship PCSR-DAR.

Both referred tables, also include the results obtained in a fully constrained model. This implies that, even though a multigroup analysis is conducted, separating data by familiarity, it was imposed that the regression weights were all equal in both groups. As shown in Table 4.36, the results confirmed that there is a moderation effect of familiarity in the present model. The moderation effect was already shown to occur, at least, in the relationship PCSR-DAR.

Table 4.36. Chi-square differences in familiarity moderation of PCSR-DAR path.

MEASURES	*SEM unconstrained*	*SEM fully constrained*	*SEM constrained path DAR-PART*
X^2	2177,788	2244.882	2182,425
df	1084	1120	1085
p	***	***	***
X^2 ***test***	-	$\rho < 0.001$	$\rho < 0.05$
X^2 – Chi-square; df – degrees of freedom *** $\rho < 0.001$			

The present hypothesis was tested with the theoretical support of (Du et al., 2015). Indeed, familiarity has a positive moderating effect similarly to the positive moderating effect of the construct of CSR proximity highlighted by the authors work (Du et al., 2015). This might provide support for the necessity of a deeper concern the employees awareness regarding CSR.

Table 4.37. Summary of Goodness-of-fit measures to access PART mediation.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
SEM unconstrained	2.009	0.753	0.054	0.140	0.0761	0.857	0.914	0.922	0.712	0.780
SEM fully constrained	2.004	0.746	0.054	0.234	0,0773	0.852	0.925	0.920	0.714	0.802
SEM constrained path DAR-PART	2.011	0.752	0.054	0.194	0,0772	0.857	0.914	0.922	0.712	0.781
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

Hypothesis 9: Not supported

Importance attributed to CSR increases the positive effect of employees' CSR perceptions in CSR value co-creation experience.

In hypothesis H9, the multi-group analysis was expected to be conducted separating data by the employees' attributed importance to Corporate Social Responsibility (CSR). The importance was measured with a four-item scale in a seven-point Likert format, the groups were defined considering as CSR "not important" the responses bellow four being the remaining considered "important". As Table 4.38. shows it was not possible to produce two different groups since the answers have a minimum of four (with a maximum of seven). Therefore, the results confirmed that it was not possible to verify the moderation effect of CSR importance in the present model.

Table 4.38. Results of CSR Importance in a seven-point Likert scale.

	N	*Min*	*Max*	*Mean*	*Standard deviation*
CSR Importance	351	4.00	7.00	6.4779	.56446

Conversely to the findings of the study Korschun et al. (2014), in which was argued that different levels of importance exist, the fact is that in the present study the sample revealed to be almost uniform regarding this issue. Since the mean value presented in Table 4.38 is high, this might indicate that there is an high level of consciousness regarding the importance of CSR among employees in the present sample.

4.3.5.7 Multi-group Hypotheses

The multi-group analysis was conducted following the same two steps procedure suggested by Hair et al. (2010), used in the moderation analysis. The procedure consists on a multi-group analysis of the unconstrained SEM model and the same model but with the tested path constrained, i.e. the regression weights for path estimation are imposed to be equal in both groups. In unconstrained models, these regression weights can be different for each group.

A chi-square difference test was conducted to access whether there are differences in the model fit. If the constrained model presents a significantly higher chi-square, than its fit is poor, thus each model behaves differently for each group. Hence, it can be concluded that there are differences between the groups.

Hypothesis 10: Supported

The positive effect of CSR value co-creation experience in employees' participation in CSR initiatives is higher for women than for men.

In hypothesis H10, the multi-group analysis was conducted separating data by gender. The path to be constrained was DAR to PART. Table 4.39 and

Table 4.40 present the Chi-square test and the model fit metrics, respectively, obtained in the unconstrained model and in the model with the path DAR-PART constrained. As can be seen, when that path is constrained there is an additional degree of freedom when compared to the reference unconstrained model. This leads to an increase in the Chi-square value, meaning that a poor model fit was obtained. This table also shows that the Chi-square differences are significant at $\rho < 0.05$, thus it can be said with 95% confidence that there is a moderation effect of gender in the relationship DAR-PART.

Both referred tables, also include the results obtained in a fully constrained model. This means that, even though a multigroup analysis is conducted, separating data by gender, it was imposed that the regression weights were all equal in both genders. As shown in Table 4.39, the results confirmed that there are differences between genders. This effect was already shown to occur, at least, in the relationship DAR-PART.

Table 4.39. Chi-square differences in gender moderation of DAR-PART path.

MEASURES	*SEM unconstrained*	*SEM fully constrained*	*SEM constrained path DAR-PART*
X^2	2196,439	2249,505	2201,359
df	1084	1120	1085
p	***	***	***
X^2 ***test***	-	ρ< 0.03	ρ< 0.05
X^2 – Chi-square; df – degrees of freedom **** ρ< 0.001*			

Table 4.40. Summary of Goodness-of-fit measures to access PART mediation.

MEASURES	X^2***/df***	***GFI***	***RMSEA***	***RMR***	***SRMR***	***NFI***	***TLI***	***CFI***	***AGFI***	***PNFI***
SEM unconstrained	2.026	0.749	0.054	0.144	0.0654	0.858	0.914	0.922	0.709	0.781
SEM fully constrained	2.008	0.744	0.054	0.144	0.0703	0.854	0.916	0.921	0.712	0.804
SEM constrained path DAR-PART	2.029	0.748	0.054	0.146	0.0644	0.857	0.914	0.922	0.708	0.782
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values
X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.										

The differences between groups based on gender, considering the CSR perception, was found to be inconclusive by the literature. The present result, even though considering a different dimension of the CSR study, points in the direction of the existence of differences based on gender. This might have an impact on the formulation of the CSR co-creation experience, having the need to adapt the environment to each gender.

Hypothesis 11: Not supported

> *The positive effect of CSR value co-creation experience in employees' participation in CSR initiatives is higher for employees with CSR responsibilities than for employees without CSR responsibilities.*

In hypothesis H11, the multi-group analysis was conducted separating data by CSR responsibilities, i.e. employees that have a CSR role of responsibility (e.g. managing the CSR initiatives, coordinator of volunteering activities) were considered one group, while all the others were considered another group. The path to be constrained was DAR to PART. Table 4.41 and Table 4.42 present the Chi-square test and the model fit metrics, respectively, obtained in the unconstrained model and in the model with path DAR-PART constrained. As can be seen, when that path is constrained there is an additional degree of freedom when compared to reference unconstrained model. However, contrarily to what happened in hypothesis H12, Chi-square value remained almost the same. This means that there is no significant difference between the two models. Thus, it can be said that there are no differences between the group that has CSR responsibilities and the regular employees at least in the relationship DAR-PART.

Nevertheless, both referred tables also include the results obtained in a fully constrained model (imposing that the regression weights were all equal in both groups). As depicted in Table 4.41, the results show that there is in fact a moderation effect of having CSR responsibilities in the present model. However, that moderation effect does not occur in the relationship DAR-PART. The results are in line with Duarte and Neves (2011), that concluded that the hierarchical position of employees does not represent differences when considering the involvement in CSR initiatives.

Table 4.41. Chi-square differences in CSR responsibility moderation of DAR-PART path.

MEASURES	*SEM unconstrained*	*SEM fully constrained*	*SEM constrained path DAR-PART*
X^2	2122,412	2183,984	2122,589
df	1084	1120	1085
p	***	***	***
X^2 test	-	ρ <0.01	Not significant

X^2 – Chi-square; df – degrees of freedom
**** ρ < 0.001*

Table 4.42. Summary of Goodness-of-fit measures to access PART mediation.

MEASURES	*X^2/df*	*GFI*	*RMSEA*	*RMR*	*SRMR*	*NFI*	*TLI*	*CFI*	*AGFI*	*PNFI*
SEM unconstrained	1.958	0.753	0.052	0.125	0.0763	0.859	0.918	0.925	0.712	0.783
SEM fully constrained	1.950	0.748	0.052	0.156	0.0733	0.855	0.919	0.923	0.716	0.805
SEM constrained path DAR-PART	1.956	0.753	0.052	0.125	0.0766	0.859	0.918	0.925	0.713	0.783
Expected	< 3 (ρ<.05)	>0.9	<0.08	Close to 0	<0.1	Close to 1	Close to 1	>0.9	>0.9	High values

X^2 – Chi-square; GFI – goodness-of-fit index; RMSEA – root-mean-square error of approximation; RMR – root-mean-square residual; SRMR – standardized root-mean-square residual; NFI – normed fit index; TLI – Tucker Lewis Index; CFI – comparative fit index; AGFI – adjusted goodness-of-fit; PNFI – Parsimony Normed Fit Index.

The result might suggest that the existence of CSR co-creation somehow makes all employees (whit and without CSR role of responsibility) equally involved in the CSR process, thus similarly willing to participate in the CSR initiatives. In fact, if the initiatives are co-created among employees, they all might feel responsible for them, which allows to justify the fact that no differences were found.

4.3.6 Summary

This section presented the results of the Empirical Study II and offered its discussion. The data collected was analysed, considering the objectives and the hypotheses earlier developed. Through the employment of a series of statistical procedures, was possible to interpret the results considering the conceptual model of the study. The main results are summarized in Table 4.43.

Table 4.43. Summary of the results of the totality of hypothesis tests.

Hypotheses		***Path***	***Result***
H1	Employees' perceptions of CSR have a positive relationship with employees' CSR Value Co-creation experience.	PCSR → DAR	Supported
H2	CSR value-co-creation experience has a positive relationship with employees' participation in CSR initiatives.	DAR → PART	Supported
H3	Employees' participation in CSR initiatives has a positive relationship with employees' CSR participation enjoyment.	PART → ENJ	Supported
H4	Employees' perceptions of CSR have a positive relationship with employees' participation in CSR initiatives.	PCSR → PART	Supported
H5	Employees' perceptions of CSR have a positive relationship with employees' CSR participation-enjoyment.	PCSR → ENJ	Supported
H6	CSR value co-creation experience mediates the influence of employees' CSR perceptions on employees' participation in CSR initiatives.	PCSR → DAR → PART	Supported
H7	Employees' participation in CSR initiatives mediates the influence of employees' CSR perceptions on CSR employees' participation enjoyment.	PCSR → PART → ENJ	Not Supported
H8	Familiarity with the CSR concept increases the positive effect of employees' CSR perceptions in CSR value co-creation experience.	PCSR → DAR (Familiarity - moderation)	Supported
H9	Importance attributed to CSR increases the positive effect of CSR perceptions in CSR value co-creation experience.	PCSR → DAR (Importance - moderation)	Not Supported
H10	The positive effect of CSR value co-creation experience in employees' participation in CSR initiatives is higher for women than for men.	DAR → PART (multi-group gender)	Supported
H11	The positive effect of CSR value co-creation experience in employees' participation is higher for employees with CSR responsibilities than for employees without CSR responsibilities.	DAR → PART (multi-group CSR responsibility role)	Not supported

5. General Conclusions

5.1 Introduction

This chapter presents the general conclusions of the study considering the results of the Empirical Studies carried out. The objective is to provide and overall picture overall picture of the Corporate Social Responsibility (CSR) Value Co-Creation (VCC) approach between firms and employees, in an internal marketing perspective. To report the general achievements of the study, the main research conclusions are addressed, considering both empirical studies undertaken. At the same time, the theoretical and the managerial implications of the results of the study are addressed, since it is expected that the study fosters not only theory about CSR and VCC but practice too. This chapter concludes with the presentation of the delimitations and limitations. This is particularly relevant since it is within the caveats of the study that new perspectives about the topics under study can arise to contribute both for business and society altogether.

5.2 Main Empirical Research Conclusions

According to the Cambridge English Dictionary 'responsibility' means "*something that is your job or duty to do*" (Dictionary, 2019). The simplification of Corporate Social Responsibility (CSR) to this fundamental term allows to comprehend the essence of CSR. CSR understanding is undoubtedly beyond the compulsory obligations towards society. It is a continuous work of the firm to improve its presence in the society that has a reflection within the firm and beyond its boundaries. Considering this premise, this study adopted pre-existent definitions to the context of CSR and conceived CSR value co-creation as a multi-dimensional construct that measures the extent of which firms and employees' dialogue, access and evaluate the CSR phenomenon.

The starting point of the present study was to understand how Corporate Social Responsibility value was co-created between firms and employees. Simultaneously, the study aimed at exploring and providing evidence for the extent of CSR value co-creation process between firms and employees. To restrict the arena of research, the study focused on the CSR value co-creation experience between the firm and the employees, as relevant internal stakeholders. The level of analysis comprised the internal value generated, specifically at the employee's individual level. In order to provide a deeper understanding for those enquiries, a two-fold approach was undertaken. Considering a mixed methods approach, this included the design of two separate, however complementary, empirical studies.

Empirical Study I

The first study, qualitative, undertook the first research question advanced: *How is CSR value co-created between firms and employees?* To convey an answer for this research question three main objectives were detailed, namely:

- To explore the context of the firm regarding CSR to frame the employees' role regarding value co-creation.
- To access the management perceptions regarding the existent dynamics between firms and stakeholders – specifically employees – regarding CSR efforts.
- To examine how the interactions between firms and employees occur, analysing how value propositions are presented and what platforms of interaction are involved.

Therefore, to answer the first research question and to achieve the proposed objectives, the Empirical Study I (see section 3.3) embraced internal CSR issues and challenges and proposed Value Co-Creation (VCC) lenses to read the phenomenon. Typically, CSR is seen as a top management activity that it is disseminated throughout the firm until the bottom of the firms' basis. Study I allowed to explore the perspective of a more relevant role of the employees in the CSR construction. Indeed, the empirical data presented a potential internal source for the dynamic process for CSR value co-creation. This conclusion is based on the relevance of employees for the firm CSR advanced in the collected data. For that reason, this is one of the main conclusions of the study: there is empirical support for an "inside-out" dynamic process for CSR value co-creation.

This detected tendency is important to broaden the understanding of CSR and to provide support to the three general considerations advanced in the present study, after conducting the Study I, namely:

- First, the employees are willing to have a meaningful role in the CSR co-creation of value as can be proved by the spontaneous groups' creation and mobilizations at the employee-level regarding CSR initiatives and programs.
- Second, employees' value propositions regarding CSR are considered by the firm, as they are considered valid stakeholders with relevant perceptions regarding CSR understanding.
- Third, the quality of interactions and the existence of platforms of interactions are fundamental to establish a CSR value co-creation experience both for firm and employees.

The Empirical Study I represented an attempt to provide practical evidence and a step forward to the discussion on the existence of interactive dynamics between firms and employees regarding CSR. The results underline the relevance of understanding CSR as a co-created construction. They also pointed out that firms are involved and interact with their stakeholders in order to develop CSR, consistent with a facilitator role proposed by Service Logic (Vargo & Lusch, 2017). Indeed, CSR is often promoted by the firm and/or by other stakeholder, including employees, and the focus of CSR is often within the firm and its internal human resources. The recurrent use of platforms of interaction between firms and employees can be understood as an important requirement to improve the value co-creation regarding socially responsible efforts. Additionally, the understanding of the process of CSR value co-creation was broadening due to the identification and analysis of the platforms where employees and firm's managers interact.

Empirical Study II

The second study, quantitative, included the operationalization and the test of a conceptual model of CSR value co-creation experience between firms and employees. The quantitative nature of Study II is justified by the second research question that is: *To what extent is CSR value co-created between firms and employees?* Departing from this research question, two additional research questions were developed, considering the outcomes of the CSR value co-creation: *What is the impact of CSR value co-creation in internal value creation?* and *What is the impact of CSR value co-creation in employees' individual value creation?* Additionally, a question considering the antecedents of CSR value co-creation was also added: *What are the antecedents affecting CSR value co-creation experience between firms and employees?* In order to test the research questions developed, two objectives were considered:

- To develop a specific CSR value co-creation model between firms and employees.
- To test the CSR co-creation model conceived for the CSR context, considering the internal value generated for the employee individually.

The development of the CSR value co-creation model was based on the individual experience of employees regarding the firms' socially responsible context. The efforts found in literature regarding co-creation and CSR were limited, and there was not a specific model already developed adequate to the objectives proposed in this study. The identification of this gap contributed to find a relatable services model of co-creation that could be adapted and adopted to this study, since the theoretical support of the construct was rooted in the Service Logic contributions. The services model adopted was the DART model, firstly proposed by (Prahalad & Ramaswamy, 2004a) and further tested by (Albinsson et al., 2011), among other authors. After the adaptation to the context of the present work, DART model (which includes Dialogue, Access, Risk and Transparency) became DAR since the T dimension (related to transparency) was found to be unclear in the present context. The results revealed that the adopted DAR model was reliable and useful to understand the CSR value co-creation phenomenon in the present context.

This was the starting point for the empirical test of the model, considering the internal value creation and the employees' individual value creation, within the CSR context. The results proved confirmed:

- There is a positive relationship between the CSR value co-creation experience, translated by the DART model, and the participation of employees' in CSR initiatives.
- There is a positive relationship between the CSR value co-creation experience and the participation enjoyment of employees in CSR initiatives.
- The same positive relationship was also found regarding the employees' perceptions as an antecedent of CSR value co-creation.

The results of Study II also corroborate the preliminary findings of the Study I. Indeed, it is possible to assume that there is empirical evidence to support the idea of CSR as a construction between firms and its stakeholders, with specific emphasis on the employees' importance.

5.3 Theoretical Implications

The early stage of knowledge regarding Corporate Social Responsibility (CSR) value co-creation experience is a major challenge for theory and research. The view of CSR as the possibility of firms to integrate social and environmental concerns in interaction with their stakeholders is an opportunity to broaden the understating of this field of knowledge. The present study, embedded in CSR in a co-creation of value perspective, provided new insights regarding the interaction and participation in CSR, not only as a firms' initiative but also as a relational process with other social and economic actors. The theoretical implications can be addressed both for the CSR literature and Value Co-Creation (VCC) literature.

The study also contributes to the literature of co-creation by establishing a grounded advocacy for the articulation between co-creation and CSR. This also allows to support CSR as a relevant field of analysis to the study of co-creation of value, to understand the co-creation concept and the value generated in a context where responsible initiatives are considered. Additionally, this study also proposed value co-creation as a relevant theoretical basis to study the firm-employee relationship regarding responsible business. The importance of the co-creation of value between firms and employees, beyond other external stakeholders, was reinforced. The incorporation of the employees' role in this context is a major contribution of the present thesis.

The systematic review of CSR focused on the advances of theory regarding the internal foundations of responsible business. This was the basis for the approach undertaken. One of the contributions of the present study was to provide a state of the art of the CSR-employee literature, advancing a compilation of challenges for the study of CSR and its internal dimensions.

Literature presented an evident gap regarding CSR practice and reciprocal creation between firms and employees, going beyond a results-oriented approach. However, this is an innovative perspective and a challenging task. One of the contributions of this study is to include employees as an important stakeholder to understand CSR, supporting the urgent claim of literature for a micro-level analysis of the construct (Aguinis & Glavas, 2012; Morgeson et al., 2013). The study demonstrated the importance of the co-creation of value between firms and employees, beyond other external stakeholders.

Nevertheless, the idea of co-creation in the CSR context between firms and its stakeholders was already indicated by literature, as previously mentioned. In an essay of Bhattacharya, Sen, and Korschun (2011a), the authors indicated that "*stakeholders can best contribute to generating ideas and selecting causes of greatest interest, but management still plays the key role in distilling ideas and implementing projects*." The suggestion of the need to involve the stakeholders to arrive at specific social causes and programme ideas in the end is important, although CSR co-creation experience encompasses a broader process where firms and stakeholders are at the same level of interaction.

Moreover, research already supported the need of dialogues and interactions between firms and stakeholders as fundamental assets to value creation (Maas & Boons, 2010). Indeed, "*the firm and its stakeholders have to interact and continuously learn, take action and change. This process can be viewed as a multi-party, learning-action network that spans business organizations and stakeholders in society*" (del Bosco, 2010). Theory is therefore challenged to contribute by providing the guidance and the resources firms need to have in order to engage in the process of creation of value with their stakeholders. Prahalad and Ramaswamy (2004c, p. 152) advanced that one of the implications of the study of co-creation is that "*managers must re-think the meaning of resources and how access to resources is obtained*". The same could be addressed to CSR as a co-creation reality.

This study provided important empirical evidences to validate that value co-creation concepts and assessment measures could be effectively applied to corporate social responsibility. This implied a challenge to theory similar the one Kotler requested in the 1970s: "*Can marketing concepts and techniques be effectively applied to the promotion of social objectives such as brotherhood, safe driving, and family planning*" (Kotler & Zaltman, 1971, p. 3). The fact that CSR is studied using a different mind-set, specifically Service Logic background, has major implications for theory.

The fact that this study proposed a model of CSR value co-creation experience, adapted from previous research, is a step forward regarding measuring CSR as a co-created phenomenon. Another major contribution of the present thesis is the proposal of a specific CSR value co-creation model, rooted in the Service literature domain. The formulation of the CSR VCC model implied the specification of the social and environmental issues beyond service boundaries.

After the adoption and adaptation of a value co-creation scale to the CSR context, a new data for the discussion was provided. The developed model contributes to the literature by exploring the antecedents of CSR VCC experience, namely employees' perceptions. Although literature explored the connection between perceptions and CSR outcomes, the experience of CSR itself was neglected. The assessment of the model has also added to the discussion of CSR outcomes, especially at a micro-level. The inclusion of behavioural individual outcomes, such as participation, but also emotional outcomes, such as participation enjoyment, was imperative to achieve a multi-level analysis that is often left aside. Theory is therefore challenged to test the developed model and provide empirical evidence regarding its importance for the study of responsible business. At the same time, familiarity and CSR attributed importance were also analysed as relevant moderators. Those were already advanced by literature, even though tested in different scenarios. Hence, literature is urged to understand which other moderating effects might influence the CSR VCC experience.

Additionally, the implications for theory can also be extended to internal marketing. Previous marketing literature pointed out beneficial outcomes from the connection and the good relationship between firms and employees. The CSR VCC experience is an overall phenomenon that has implications for the participation of the employees in the firms' initiatives as well as their participation enjoyment, as shown in the present work. This can be traduced in the construction of a relatable organizational profile which will necessarily have an impact in the external perceptions of the firm. The contributions of this study allow to convey support for CSR VCC experience as an important instrument to improve internal marketing.

5.4 Managerial Implications

The approach undertaken in the present study allows to consider several issues with respect to the market and society, leading to expectable innovation in the CSR field. New responses to society issues can be expected considering the interactive and dynamic perspective.

Therefore, the present study presents a major challenge to practice. Since CSR value co-creation is a contextual phenomenon, this allows to forecast that if the appropriate CSR context exists, CSR value co-creation becomes a reality. In fact, it stresses the firms need to understand how to engage and how to interact in this process of creation of value with their stakeholders, specifically their employees. Similarly to Liu et al. (2019), the involvement of employees in planning and executing CSR initiatives and programs can be an important factor for CSR value creation. Previous theory advanced that companies should involve key stakeholders since it leads to create a "community of virtue" that is expected to have a positive impact in the company (Bhattacharya et al., 2011b). The proposed model in this study constitute a realistic and operational progress to achieve this objective.

Systematically engaging and embedding stakeholders in the formulation process can be beneficial for companies. According to Bhattacharya et al. (2011b), this involvement helps managers to maximise the three Us (understanding, usefulness, unity) as well as key variables such as caring and closeness, all of which go towards simultaneously creating more business value and more social value.

Similarly to McColl Kennedy et al. (2012) and their considerations regarding consumer value, CSR value has also different meanings, and it seems difficult for managers to let their stakeholders to take a significant role to improve this value. Nevertheless, there is evidence that points out that giving the stakeholders, and specifically employees, that power might enhance CSR. According to Collier and Esteban (2007, p. 7) "*companies will fail to convince stakeholders that they are serious about CSR unless they can demonstrate that their policies consistently achieve the desired social, environmental and ethical* *outcomes*". If the stakeholders, and specifically employees are involved, this consistence will become natural.

In the end society claims for a "*more humane, more ethical and a more transparent way of doing business*" (van Marrewijk, 2003, p. 95). In recent history, the secretary-general of the United Nations Kofi Annan (2002)[17] suggested that society was not asking firms to do something different from its usual activities but to do things in a different way. Co-creation might be a possible and plausible answer to that request.

While co-creation in the marketing context is not a new idea, it has not been thoroughly and consequently used in managerial and corporate social responsibility (CSR) environments. This means that there is no guidance for managers to co-create environmental and social value with the stakeholders.

This study suggests that the CSR VCC experience is relevant and should be approached by firms. Managers should be specially concerned with the building blocks that drive the entire experience, considering the DAR model. The willingness to be connected to CSR initiatives is facilitated by the existence of a positive interaction where dialogue, access and risk assessment are a reality. The success of the entire CSR VCC experience is supported by an interactive and dynamic exchange of value propositions.

5.5 Delimitations, Limitations and Future Research

The present study allows advancing both theory and practice to understand Corporate Social Responsibility (CSR) as a co-created possibility between firms and employees. However, as a recent approach to the CSR and value co-creation, the study is conditioned by some delimitations and limitations. Therefore, it was important to acknowledge the study main constraints. These constraints can translate into new opportunities and innovative avenues for CSR and value co-creation future research.

One of the limitations of the study is the fact that the central concepts of the study are immersed in theoretical and practical discussion and controversy. This adds additional difficulties to the

[17] World Summit on Sustainable Development (WSSD), Johannesburg, South Africa, 2002 https://sustainabledevelopment.un.org/

conceptualization of the CSR value co-creation process, challenging research contributions so far. Although in the Empirical Study I (section 3.3) it was possible to explore the interviewees perceptions and concepts regarding CSR and value co-creation, in the Empirical Study II (section 3.4) the definition of CSR was automatically pushed towards the respondents. This fact ended up framing the answers to the study's authors pre-assumptions about CSR, which removed the respondents' spontaneity. Although it was considered necessary for the purpose of the present study, future research should consider having a more exhaustive approach. That means, allowing to incorporate respondents' own ideas about CSR.

An additional study's limitation is the fact that the co-creation of value is studied exclusively taking into account employees' process of co-creation within the firm. The fact is that many other stakeholders could be considered. The choice of studying employees, although not randomly made and supported by literature, restricts the study of co-creation of value in a CSR context. This happens to be also one of the delimitations of the present study. Nevertheless, the present contribution allows a reflection about CSR and employees, underlying this internal stakeholder. Future research should employ efforts to study the CSR co-creation process including other stakeholders. Along with consumers and employees, suppliers and other business partners could be included. Also, the local community, media and other relevant publics should be addressed. Moreover, future research should also consider other countries to broaden the study of co-creation of value in a CSR context.

An issue that can arise regarding the present study is that the definition of internal stakeholders includes employees as well as top managers and administrators. The fact that both were considered separately for the purpose of the present study can be seen as an artificial division. Future research should address this issue and consider the different stakeholders in the CSR. It is therefore suggested that future research should include the analysis of employees and managers at different levels. The objective is to achieve a more comprehensive understanding on the differences between different hierarchical levels of internal stakeholders regarding the topic under study. At the same time, the firms' dimension should be further analysed as a key factor to understand the level of sophistication of interactions between firm-employees, regarding responsible business.

The use of a restrict number of firms in the Empirical Study I (section 3.3), can also be a limitation. As reported, the saturation of data was rapidly achieved. However, it would be interesting to include a higher number of firms, of different industries and CSR backgrounds. Future research should address this constraint expanding data collection. Comparisons between empirical data regarding CSR value co-creation process must be further addressed qualitatively to refine the understanding of the subtleties of the process.

The Empirical Study I (section 3.3) presents an additional limitation related to the unit of analysis. As mentioned before, the qualitative part of the study did not contemplate the employees' direct perceptions and behaviours. This is a limitation that future research should also address. For the purpose of the present study, it was important to have an overall picture of CSR value co-creation reported by managers. The objective was to have an exploratory approach and therefore the perceptions of managers were considered appropriate. However, the direct analysis of regular employees' in-depth interviews could be interesting to shed light on questions regarding internal scepticism and other forms of distrust. For example, McShane and Cunningham (2012) studied the importance of the distinction between perceptions of employees of authentic and inauthentic CSR programs, and how these judgments influence their perceptions of the organization. If the employees are truly involved in the CSR value co-creation experience, the question of accessing authenticity will be more easily overcome. At the same time, the behavioural dimensions will also be an interesting topic of research, since voluntary participation is a major topic of interest.

Considering the Study II, it was acknowledged that should be desirable to use different samples considering the scale refinements step and the test of the hypotheses of the developed model. A most rigorous approach with different respondents or splitting the sample should be performed. However, it was not possible since there were limitations regarding the dimension of the data. Acknowledging that handicap, the methods performed in order to gain sensitivity to the data allowed to proceed the analysis and draw the necessary conclusions. Nevertheless, future research should overcome this disadvantage, considering the use of different samples to perform each step of the analysis (scale refinement and hypotheses test).

Moreover, future research in this field of knowledge should verify to what extent firms are aware of employees' inputs regarding CSR. For that purpose, it is relevant to consider the pertinence of longitudinal studies. Furthermore, research should provide evidence to support the interest of the firms' regarding those inputs. Indeed, research should focus if firms invite employees to co-create and implement CSR initiatives in a co-creation approach. Future research should be concerned with the categorization of CSR co-creation initiatives, which has not been addressed until now. Future research should also consider longitudinal studies to approach CSR value co-creation in order to understand the impact of time regarding this topic.

5.6 Summary

This final section presented the general conclusions of the study. The empirical results were put into perspective considering both theoretical and managerial implications regarding Corporate Social Responsibility (CSR) value co-creation. The objective was to provide a clear overview of the departing questions and objectives and the answers obtained the study. The main empirical research conclusions were draw based on the findings and discussion previously developed in section 4. After considering the implications of the present study, the delimitations and limitations of the study were also underlined. Therefore, future opportunities for research were considered in order to improve the study of CSR as a co-created reality.

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Appendix I – Interview Guide | English

- Individuals with relevant positions regarding firms' Corporate Social Responsibility

Presentation | Pre-information notices

- Greetings / Acknowledge for the collaboration -

- Presentation of the interviewer and the scope of the investigation -

This conversation is in the scope of a research that I am developing as part of my Ph.D. in Marketing and Strategy, at the University of Minho. The research theme focuses on Corporate Social Responsibility.

I would like to ask some questions related to the practices and dynamics that exist in your company regarding social responsibility activities, as well as the role of the people involved. I am interested in your opinion, description and personal experiences.

The interview does not have a planned schedule; it will depend on how the conversation unfolds. It would be important for me if you could authorize to record the interview in audio format, to capture all the information and for further analyses accuracy purposes. The data collected is exclusively for the present investigation. Interviewees, as well as the firms, will not be identified. The data will be encoded so that the principle of anonymity is preserved.

Thank you for your cooperation.

- Start recording when allowed-

- End of interview -

This is the end of our interview. Would you like to add any additional information?

Thank you very much for your time and your cooperation.

SEMI-STRUCTURED INTERVIEW

1. General Context

- Company Context
  - General Features

    family business, listed company | national, international | large, small and medium
  - Business activity
  - Brief historical background

    age | number of current employees
- Person interviewed
  - Performed function

2. Corporate Social Responsibility in the Firm

- Individual level
  - Reason to that person been indicated to be interviewed considering the CSR theme
  - CSR function that the interviewee performs

    coordination | team element
  - Level of autonomy of the decisions related to the development and implementation of CSR initiatives / programs
- Organizational level
  - Firm's CSR guidelines

    firm's values | management role
  - Type of work developed within CSR scope

    initiatives | programs | partnerships

    education | environment | wellness | sports | solidarity

    the preferred approach | reasons why
  - Examples of CSR initiatives / programs
  - Disclosure of CSR information

    internal | external
  - CSR concept in the firm's-specific context

3. Motivation for the existence of CSR

- Moment / event that triggered attention to CSR
    - Type of moment / event

      establishment of the firm | critical episode
    - Description of the moment / event
- Expected results regarding the adoption of CSR policies
    - Expected return for the organization

      disclosure/communication | marketing

      internal motivation
    - Expected impact

      several stakeholders | community | environment

      how it is measured
- Stakeholders' expectations
    - Existence or not of expectations by several stakeholders regarding the existence of CSR in the firm
    - If exist, exemplify

4. Type of approach

- Proactive versus reactive company
    - Previous planning of CSR initiatives/ response to external requests associations | community | schools
    - Criteria for responding to external requests

      order of arrival | location | emotional / affective proximity
    - CSR as an integral part of the firms' overall strategy / CSR without a formally defined strategy

5. Process / Interaction with stakeholders

- Involvement of stakeholders
    - Identification of stakeholders
    - Relevance of the different stakeholders to the company RS

- Selection of the stakeholder considered to be the most relevant for the firm regarding CSR

- Activation / Operationalization of CSR initiatives / programs with stakeholders
  - How the interaction occurs between the stakeholders and a firm within CSR

    consumers | customers | suppliers | business partners | intermediaries | employees
  - Starting point of CSR proposals

    internal: direction | person / department responsible for CSR | employees

    external: associations / institutions | schools
  - Operationalization of the CSR initiatives with stakeholders

    autonomy in relation to direction | go through the approval process | informal involvement

6. Process / Interaction of CSR with employees

- How the interaction occurs between the employees and a firm within CSR
  - CSR initiatives / programs propositions

    exists | does not exist

    employees bring ideas | firm proposes
  - Exemplify

7. Interaction platforms with employees

- Verification of the existence of interaction platforms
  - Type of platforms

    software | meetings | informal communication platforms
  - How platforms are used

    access | platform procedures

Appendix II – Interview Guide | Portuguese

- Responsável da Empresa com funções relevantes no âmbito da Responsabilidade Social Corporativa

Apresentação | Informação prévia

- Saudação/ Agradecimento pela colaboração -

- Apresentação do entrevistador e âmbito da investigação -

Esta conversa insere-se na investigação que me encontro a realizar no âmbito do doutoramento em Marketing e Estratégia, na Universidade do Minho. A temática da investigação centra-se na Responsabilidade Social das empresas.

Gostaria de colocar algumas questões relacionadas com as práticas e dinâmicas existentes na sua empresa no âmbito da Responsabilidade Social, assim como o papel das pessoas envolvidas em relação a este tema. Estou interessada apenas na sua opinião, descrição e experiências pessoais.

A duração da entrevista irá depender no desenrolar da nossa conversa. Seria importante poder gravar a entrevista em formato áudio, de forma a poder captar toda a informação que me está a transmitir, assim como garantir o rigor da análise futura. Os dados recolhidos destinam-se exclusivamente à presente investigação. Os entrevistados, assim como as respetivas empresas, não serão identificados. Os dados serão codificados de forma a que o princípio de anonimato seja preservado.

Muito obrigada pela colaboração.

- Início da gravação quando permitido -

- Final da entrevista –

Terminou aqui a nossa entrevista. Gostaria de acrescentar mais alguma informação?

Muito obrigada pelo seu tempo e a sua colaboração.

ENTREVISTA SEMI-ESTRUTURADA

1. Enquadramento Geral
   - Contexto empresa
     - Características gerais

       familiar, cotada em bolsa | nacional, internacional | grande, pequena e média
     - Atividade a que se dedicam
     - Breve enquadramento histórico

       idade | número de trabalhadores atual
   - Pessoa entrevistada
     - Função desempenhada

2. Enquadramento da Responsabilidade Social na Empresa
   - Nível individual
     - Motivo pelo qual foi a aquela a pessoa indicada para ser entrevistada no âmbito da temática de RS
     - Função de RS que o entrevistado desempenha

       coordenação | elemento da equipa
     - Nível de autonomia em relação às decisões relacionadas com o desenvolvimento e implementação das iniciativas/programas de RS
   - Nível organizacional
     - Linhas orientadoras de RS da empresa

       valores empresa | papel da direção
     - Tipo de trabalho que desenvolvem no âmbito da RS

       iniciativas | programas | parcerias

       educação | ambiente | bem-estar | desporto | solidariedade

       qual o enfoque preferencial | motivos
     - Exemplos de iniciativas/programas de RS
     - Forma como a informação acerca da RS é partilhada

       Internamente | Para o exterior
     - Conceito de RS no contexto específico da empresa

3. **Motivação para a existência de RS**
   - Momento/acontecimento que desencadeou a atenção à RS
     - Tipo de momento/ acontecimento

       fundação da empresa | episódio crítico
     - Descrição do momento/ acontecimento
   - Resultados esperados relativamente à adoção de políticas de RS
     - Retorno esperado para a organização

       divulgação/ comunicação | marketing

       motivação interna
     - Impacto esperado

       vários stakeholders | comunidades | ambiente

       como é medido
   - Expectativas dos *stakeholders*
     - Existência ou não de expectativas por parte dos vários *stakeholders* em relação à existência de RS na empresa
     - Caso existam, exemplificar

4. **Tipo de abordagem**
   - Empresa proactiva *vs.* reativa
     - Iniciativas de RS com planeamento prévio / como resposta às solicitações externas

       associações | comunidade | escolas
     - Critérios de resposta às solicitações externas

       ordem de chegada | localização | proximidade emocional/afetiva
     - RS como parte integrante da estratégia global da empresa / RS sem estratégia formalmente definida

5. **Processo/ Interação com os stakeholders**
   - Envolvimento *stakeholders*
     - Identificação dos *stakeholders*

- Relevância dos diferentes *stakeholders* para a RS da empresa
  - Seleção do *stakeholder* considerado mais relevante para a empresa no âmbito da RS
- Ativação / Operacionalização das iniciativas/ programas de RS em conjunto com os stakeholders
  - Forma como surge a interação entre os stakeholders e a empresa no âmbito da RS
    consumidores | clientes | fornecedores | parceiros de negócio | intermediários | colaboradores
  - Proveniência das propostas de RS

    interna: direção | pessoa/departamento responsável pela RS | colaboradores

    externa: associações/ instituições | escolas
  - Forma como as iniciativas de RS são postas em prática com os stakeholders

    autonomia em relação à direção | passa por processo de aprovação | envolvimento informal

6. **Dinâmica de RS com os colaboradores**

- Forma como surge a interação entre os colaboradores e a empresa no âmbito da RS
  - Proposta de iniciativas/ programas

    existe | não existe

    os colaboradores trazem ideias | a empresa propõe
  - Exemplificar

7. **Plataformas de interação com os colaboradores**

- Verificação da existência de plataformas de interação
  - Tipo de plataformas

    software específico | realização de reuniões | plataformas informais de comunicação
  - Forma de utilização

    acesso | funcionamento das plataformas

Appendix III – Original DART Scale

Measure	ID	Original Items (EN)
Adapted from Albinsson el al 2016 "Scale that assesses a given organization's experience environment and its readiness to engage in VCC efforts."	1. Dialogue	The provider communicates with the customer to receive input on improving the service/product experience.
	2. Dialogue	The provider is interested in communicating with the customer about the best ways to design and deliver a quality service/product experience.
	3. Dialogue	The provider uses multiple channels of communication to encourage greater exchange of ideas with the customer about the service/product experience.
	4. Dialogue	The provider and the customer have active dialogue on how to add value in the service /product experience.
	5. Dialogue	The customer is encouraged to communicate with the provider about any and all aspects of the service/product experience.
	6. Dialogue	Multiple lines of communications are used by the provider to gather input and ideas from the customer.
	7. Dialogue	The provider actively promotes dialogue with the customer to learn more about the customer's reaction to the service/product experience
	8. Dialogue	The customer has many opportunities to share his/her ideas with the provider about adding value to the service/provider experience.
	9. Dialogue	The provider makes it easy for the customer to communicate his/her ideas about the design and delivery of the service/product experience
	10. Access	The provider lets the customer decide how he/she receives the service/product offering
	11. Access	The customer has many options to choose how he/she experiences the service/product offering
	12. Access	It is easy for the customer to receive the service/ product offering when, where and how he/she wants it
	13. Risk Assess	The provider provides the customer with comprehensive information pertaining how risks and benefits were assessed for the service experience or product
	14. Risk Assess	The customer receives comprehensive information pertaining to the risks and benefits of the service/product experience
	15. Risk Assess	The provider fully informs the customer about all risks stemming from product or service use
	16. Risk Assess	The provider provides the customer with necessary tools and support to make fully informed decisions as to whether he or she should participate in the service/ product experience.
	17. Risk Assess	The provider is very clear and factual about both the negative and positive factors associated with the service/ product offering

Measure	ID	Original Items (EN)
	18. Risk Assess	The provider allows the customer to make informed decisions regarding the risks and benefits of the product /service experience.
	19. Risk Assess	The provider encourages the customer to familiarize himself/herself with the risks associated with the service/product experience.
	20. Transparency	The provider fully discloses to the customer information which might be helpful to improve the outcomes of the service/ product experience.
	21. Transparency	The customer is given open access to information that might be useful in enhancing the overall design and delivery of the service/product experience.
	22. Transparency	The customer and provider are treated as equal partners in sharing information that is needed to achieve a successful service/product experience.
	23. Transparency	The provider fully discloses the customer detailed information regarding the costs and pricing associated with the design and delivery of the service/ product experience.

Appendix IV – Original Employees' CSR Perceptions Scale

Table IV.1. Employees' CSR perceptions, original scale

Construct	Original Items Glavas and Kelley (2014)
Employees' CSR perceptions - **Social responsibilities**	Contributing to the well-being of employees is a high priority at my organization.
	Contributing to the well-being of customers is a high priority at my organization.
	Contributing to the well-being of suppliers is a high priority at my organization.
	Contributing to the well-being of the community is a high priority at my organization.
Employees' CSR perceptions - **Environmental responsibilities**	Environmental issues are integral to the strategy of my organization.
	Addressing environmental issues is integral to the daily operations of my organization.
	My organization takes great care that our work does not hurt the environment.
	My organization achieves its short-term goals while staying focused on its impact on the environment.

Appendix V – Methodological Sheet

Questionnaire designation: Corporate Social Responsibility

Objective: The questionnaire was developed with the objective of gathering data related with employees' engagement and participation in the Corporate Social Responsibility initiatives, as well as their perception regarding this subject. It is expected that the gathered data allow determine in what extent the value of Social Responsibility is co-created between firms and their employees.

Data collection: The present questionnaire was developed in an online platform, allowing its virtual filling by means of an anonymous link sent by email to the respondents. The questionnaire is sent by email to firms, asking its dissemination among the employees of the firms/group of the several departments. After the first contact, the follow up process is made by email or phone, considering the responses rate evolution. At the same time, institutions, associations and other organizations which are considered relevant in the Social Responsibility field in Portugal, are contacted in order to request their collaboration in this research by advertising the questionnaire collaboration request among their corporate contacts. Hence, it is expected that the questionnaire reaches reference contacts in this field, thus allowing a higher dissemination rate.

Collection period: Collection period was foreseen to be January 16^{th} to April 16^{th}, after the traditionally most intense period in terms of Social Responsibility initiatives, which usually corresponds to the festive season at the end of the civil year.

Target population: The questionnaire will be applied to employees of Portuguese firms and employees of foreign firms acting in Portugal with records of Social Responsibility initiatives.

Link to questionnaire

Appendix VII – Invitation Questionnaire | English

Sent by e-mail

Collaboration request: Corporate Social Responsibility

Dear Sir/Madam,

In the scope of the PhD in Marketing and Strategy, at the University of Minho, I am developing a research focused on the Social Responsibility of Firms and their collaborators experience.

To do so an anonymous and confidential, questionnaire was developed, which is being applied in Portuguese firms.

Hence, I am asking Your collaboration in this study throughout the participation and if possible, the dissemination of the questionnaire among the collaborators of your firm's several departments.

The questionnaire can be found in the following link.

Thanks in advance for Your collaboration, essential for the success of this research.

Regards,

Olga Pereira

APPENDIX VIII – INVITATION QUESTIONNAIRE | PORTUGUESE

Enviado por e-mail

Pedido de colaboração: Responsabilidade Social das Empresas

Car@ Responsável,

No âmbito do doutoramento em Marketing e Estratégia, da Universidade do Minho, estou a desenvolver uma investigação focada na Responsabilidade Social das Empresas e na experiência dos colaboradores.

Para isso foi desenvolvido um questionário, anónimo e confidencial, que está a ser aplicado em empresas em Portugal.

Neste sentido, venho pedir a Vossa colaboração neste estudo através do preenchimento e, se possível, divulgação do questionário entre os colaboradores dos diversos departamentos da sua empresa.

O questionário pode ser encontrado através deste link.

Agradeço desde já a Vossa colaboração, essencial para o sucesso desta investigação.

Cumprimentos,

Olga Pereira

Appendix IX – Questionnaire | English

Questionnaire on Corporate Social Responsibility

This questionnaire, developed in the scope of Doctoral Program in Marketing and Strategy from the University of Minho, refers to the experience of employees in Corporate Social Responsibility. Hence, some minutes of your time are required in order to transmit us your experience in this context, noting that:

- The following questionnaire is anonymous and confidential, being not possible to identify individual respondents.

- Your participation is very important, but voluntary.

- There are no right or wrong answers, we are only interested in your experience/opinion.

- The questionnaire filling time is estimated in 10 to 15 minutes.

It doubts exist, please contact opereira@eeg.uminho.pt.

Thank you very much for your collaboration.

—

«Social Responsibility is defined as the activities and policies a firm develops in order to maximize the positive effects and minimize the negative effects that it has in society.»

(Ex.: voluntary initiatives, philanthropy, environmental protection programs, among others.)

The following questions intend to focus on the firm in which you work considering the above presented definition of Social Responsibility. If the firm belongs to a group/multinational with global orientations regarding Social Responsibility, please reflect those orientations in your answers.

Q1 The firm where you work has Social Responsibility initiatives?
(1) Yes
(2) No
(3) Do not no
If the answer was not "Yes", the questionnaire ends here.

Q2 Indicate the level of familiarity with the social responsibility initiatives of the firm in which you work, in a scale of 1 (Do not know firm's CSR initiatives) to 7 (Know very well firm's CSR initiatives).

Q3 Indicate your degree of participation in the Social Responsibility initiatives of the firm you work, in a scale of 1 (Do not participate) to 7 (Always participate).
If the answer to question Q3 was "1", the questionnaire presents questions Qnp1 e Qnp2. Otherwise, it moves to question Q4.

Qnp1 Please, indicate the main reasons that lead you to not participate in the Social Responsibility initiatives of the firm you work in. (You may select up to three options.)

- Do not know the initiatives
- Do not have interest
- Do not have time
- Do not agree with the initiatives
- It is not part of my duties
- Do not earn anything with that
- The initiatives do not include employees
- Do not believe that this is firm's responsibility
- Other. What? ________________________

Qnp2 What can the firm do to make you feel motivated to engage the Social Responsibility initiatives?
Open answer, text box.

Q4 Considering your opinion on Social Responsibility (SR), classify the following statements from 1 (Totally disagree) to 7 (Totally agree).

- It's important to me that companies help out the local communities where they operate.
- I care about companies being socially responsible.
- I feel like companies should make the world a better place.
- It's important to me that the company in which I work has socially responsible initiatives.

Q5 Considering your participation on Social Responsibility (SR), classify the following statements from 1 (Totally disagree) to 7 (Totally agree).

- I have a high level of participation in CSR initiatives.
- Me and my colleagues work as a time in the CSR initiatives.
- I consider that my suggestions have a great impact on the choice of social responsibility initiatives.
- I consider that my suggestions have a great impact on the improvement of social responsibility initiatives.

Q6 Considering your degree of satisfaction when participating the Social Responsibility (SR) initiatives of the company you work, classify the following statements from 1 (Totally disagree) to 7 (Totally agree).
(1) I enjoy the CSR initiative with my participation very much.
(2) To participate in CSR initiatives is very enjoyable.
(3) To participate in CSR initiatives is fun.

(4) I take great pleasure in the participation of CSR initiatives.
(5) I participate in social responsibility initiatives because I feel obligated.
(6) I participate in social responsibility initiatives because everyone does.
(7) I participate in social responsibility because I am afraid of reprisals from my superiors.

Considering your collaboration in the Social Responsibilities of the company you work, classify the following statements from 1 (Totally disagree) to 7 (Totally agree).

Q7 It is a high priority of my firm contribute to the well-being of ...
(1) ...employees.
(2) ...customers.
(3) ...suppliers.
(4) ...community.

Q8 To my firm environmental issues...

- are integral to its strategy."
- are integral to its daily operations."
- are considered in order that our work does not hurt the environment."
- are considered while its short-term goals are achieved."

Q9 Considering the Social Responsibility (SR) initiatives compromise existing in the firm you work, classify the following statements from 1 (Totally disagree) to 7 (Totally agree).

- In general, the organization has put in substantial resources to various environmental initiatives.
- In general, the organization has put in substantial resources to various social initiatives.
- In general, the organization is really committed to its environmental initiatives.
- In general, the organization is really committed to its social initiatives.

Q10 Now consider the way the firm you work relates with employee considering the Social Responsibility (SR). Please, classify the following statements from 1 (Totally disagree) to 7 (Totally agree).

- The firm communicates with the employee to receive input on improving the corporate social responsibility initiatives.
- The firm is interested in communicating with the employee about the best ways to design and deliver quality corporate social responsibility initiatives.
- The firm is interested in communicating with the employee about the best ways to deliver quality corporate social responsibility initiatives.
- The firm uses multiple channels of communication to encourage greater exchange of ideas with the employee about the corporate social responsibility initiatives
- The employee is encouraged to communicate with the firm about any and all aspects of the corporate social responsibility initiatives.
- The firm provide multiple lines of communications to gather input and ideas from the employee about the corporate social responsibility initiatives.

Q11 Consider the way the firm relates with employee considering Social Responsibility (SR), classify the following statements from 1 (Totally disagree) to 7 (Totally agree).

- The firm actively promotes dialogue with the employee to learn more about the employee's reaction to the corporate social responsibility initiatives.
- The employee has many opportunities to share his/her ideas with the firm about adding value to the corporate social responsibility initiatives

- The firm makes it easy for the employee to communicate his/her ideas about the design of the corporate social responsibility initiatives.
- The firm makes it easy for the employee to communicate his/her ideas about the delivery of the corporate social responsibility initiatives.
- Firm and employee have an active dialogue on how to add value to the social responsibility initiatives.

Q12 Consider the way the firm relates with employee considering Social Responsibility (SR), classify the following statements from 1 (Totally disagree) to 7 (Totally agree).
- The firm lets the employee decide how he/she participates in the corporate social responsibility initiatives.
- The employee has many options to choose how he/she participates in the corporate social responsibility initiatives.
- It is easy for the employee to participate in the corporate social responsibility initiatives where he/she wants it.
- It is easy for the employee to participate in the corporate social responsibility initiatives when he/she wants it.
- It is easy for the employee to participate in the corporate social responsibility initiatives how he/she wants it.

Q13 Consider the way the firm relates with employee considering Social Responsibility (SR), classify the following statements from 1 (Totally disagree) to 7 (Totally agree).
- The employee is given open access to information that might be useful in enhancing the overall design and delivery of the corporate social responsibility initiatives.
- The employee and firm are treated as equal partners in sharing information that is needed to achieve successful corporate social responsibility initiatives
- The firm fully discloses the employee detailed information regarding the costs and pricing associated with the design and delivery of the corporate social responsibility experience.

Q14 Now consider the way the firm you work allows employees evaluate the risks associated to Social Responsibility (SR) (e.g.: retaliation due to refusing participation; unpaid extra time, including weekends; choosing one initiative, over another you consider more relevant; etc).
- The firm provides the employee with comprehensive information pertaining how risks were assessed for the corporate social responsibility initiatives.
- The employee receives comprehensive information pertaining to the risks of the corporate social responsibility initiatives.
- The firm fully informs the customer about all risks stemming from the corporate social responsibility initiatives.
- The firm provides the employee with necessary tools and support to make fully informed decisions as to whether he or she should participate in the corporate social responsibility initiatives.
- The firm is very clear and factual about the negative factors associated with the corporate social responsibility initiatives' participation.
- The firm allows the employee to make informed decisions regarding the risks of the corporate social responsibility initiatives
- The firm encourages the employee to familiarize himself/herself with the risks associated with the corporate social responsibility initiatives.

Q15 What means does the firm in which you work use to communicate with its employees about its Social Responsibility initiatives? (You can select more than one option.)

- Facebook
- YouTube
- Company Blog
- E-mail
- Intranet
- Institutional Site
- Corporate cause Site
- Formal moments of performance evaluation Formal moments of discussion of firms' results
- Informal communication
- Corporate journal / Newsletter
- Offline static communication
- Working groups
- Attribution of days to work on CSR initiatives
- Other ______________________

Please, answer the following questions related with the firm you work, selecting the option that better suits to each situation.
Q16 Sector of activity.
- Agriculture, animal production, haunt, forest and phishing
- Extraction industries
- Transformation industries
- Electricity, gas, vapor, hot and cold water and cold air
- Collection, treatment and distribution of water; sanitation, waste management and de-pollution
- Construction
- Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport and storage
- Accommodation, catering and similar
- Information and communication activities
- Real estate activities
- Consulting, scientific, technical and similar activities
- Administrative and support services activities
- Education
- Human health activities and social support
- Artistic, entertainment, sports and recreational activities
- Other service activities. Please specify ______________________
- Do not know

Q17 Select the type of firm (Can select more than one option)
- Private Company
- Public Company
- Public-private partnership
- Family Company
- Multinational organization
- Company listed on stock exchange
- Other. which? ______________________
- Do not know

Q18 Indicate approximately the current size.
- 9 or less employees

- 10 to 49 employees
- 50 to 249 employees
- 250 to 499 employees
- 500 or more employees
- Do not know

Q19 Indicate approximately the business volume in 2016.
- less than €1 million
- between €1 and €2 millions
- (between €2 and €10 millions
- between €10 and €50 millions
- + €50 millions
- Do not know

Q20 Indicate the country where it is located. (If you do not know, please answer "NA".)
Open answer, text box.

Q21 Indicate the markets where it operates? (You can select more than one option)
- Local
- National
- International

Q22 Indicate the department in which you are currently working.
- Administration
- Administrative
- Commercial
- Procurement
- Financial
- Research and Development
- Juridical
- Marketing / Communication
- Production
- Human Resources
- Social Responsibility / Sustainability
- Information Technology
- Other. Which one? ______________________

Q23 Indicate your current position in the firm.
- Administrator
- Director
- Manager
- Supervisor
- Technician
- Assistant
- Intern
- Other. Which one? ______________________

Q24 How long do you work in this firm?
- less than 1 year

- between 1 year and 5 years
- between 5 years and 10 years
- between 10 years and 15 years
- between 15 years and 20 years
- more than 20 years

Q25 Do you currently have a leading position regarding corporate social responsibility within the organization?
- Yes. Please, specify ______________________
- No

The questionnaire is almost finished. Please, answer to some questions about you.
Q26 Gender
- Feminine
- Masculine

Q27 Age (in years)
A "drop down" menu appears with numbers to choose.

Q28 Nationality
A text box appears.

Q29 Civil Status
Single
Married/ Non-marital partnership
Divorced/ Separated
Widow

Q30 Number of children
A text box appears

Q31 Indicate the level of education you have concluded.
- I only know how to read and write
- 4 years of complete studies
- 6 years of complete studies
- 9 years of complete studies
- High School
- Graduation
- Masters/Post-graduation
- PhD degree

Q32 To finish, thinking about the questionnaire you have just answered, select the number that better describe your experience filling it, in a scale of 1 (It was very difficult to understand the questionnaire) to 7 (I understood the questionnaire perfectly).

(Optional) In this space you can leave your comment/suggestion about the questionnaire you have just answered. If you wish, can even contact the research team through the email opereira@eeg.uminho.pt.
Open answer, text box.

Appendix X – Questionnaire | Portuguese

Questionário sobre Responsabilidade Social Corporativa

Este questionário, realizado no âmbito do doutoramento em Marketing e Estratégia da Universidade do Minho, refere-se à experiência dos colaboradores na Responsabilidade Social das empresas. Assim, pedimos alguns minutos do seu tempo para nos transmitir a sua experiência neste contexto, notando que:

- O questionário que se segue é anónimo e confidencial, não sendo possível identificar respondentes individuais.

- A sua participação é muito importante, mas voluntária.

- Não há respostas certas ou erradas, estamos somente interessados na sua experiência/opinião.

- O preenchimento do questionário tem a duração estimada de 10 a 15 minutos.

Em caso de dúvidas, por favor contacte opereira@eeg.uminho.pt.

Muito obrigado pela colaboração.

—

«A Responsabilidade Social é definida como as atividades e políticas desenvolvidas pela empresa com o intuito de maximizar os efeitos positivos e minimizar os efeitos negativos que esta tem na sociedade.»

(Ex.: iniciativas de voluntariado, mecenato, programas de protecção ambiental, entre muitos outros.)

As questões que se seguem pretendem focar-se na empresa em que trabalha tendo em conta a definição de Responsabilidade Social acima apresentada. Se a empresa se insere num grupo/multinacional com orientações globais acerca da Responsabilidade Social, por favor reflita essas orientações nas suas respostas.

Q1 A empresa em que trabalha tem iniciativas de Responsabilidade Social?

(1) Sim
(2) Não
(3) Não sei

No caso de a resposta não ser "Sim", o questionário termina aqui.

Q2 Indique o seu grau de conhecimento acerca das iniciativas de Responsabilidade Social (RS) que existem na empresa em que trabalha, numa escala de 1 (Não conheço as iniciativas de RS da empresa) a 7 (Conheço muito bem as iniciativas de RS da empresa).

Q3 Indique qual o seu grau de participação nas iniciativas de Responsabilidade Social da empresa em que trabalha, numa escala de 1 (Nunca participo) a 7 (Participo sempre).
No caso de a resposta à pergunta Q3 ser "1", o questionário apresenta as questões Qnp1 e Qnp2. Caso contrário avança para a questão Q4.

Qnp1 Por favor, indique os principais motivos que o(a) levam a não participar nas iniciativas de Responsabilidade Social da empresa em que trabalha. (Pode selecionar até três opções.)

- Desconheço as iniciativas
- Não tenho interesse
- Não tenho tempo
- Não concordo com as iniciativas
- Não faz parte das minhas funções
- Não ganho nada com isso
- As iniciativas não incluem os colaboradores
- Não acredito que seja responsabilidade da empresa
- Outro. Qual? ______________________

Qnp2 O que pode fazer a empresa para que se sinta motivado(a) a participar nas iniciativas de Responsabilidade Social? *Resposta aberta, caixa de texto.*

Q4 Tendo em conta a sua opinião acerca da Responsabilidade Social (RS), classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).

- É importante para mim que as empresas ajudem as comunidades locais onde operam.
- Preocupo-me com o fato de as empresas serem socialmente responsáveis.
- Eu sinto que as empresas deviam fazer do mundo um lugar melhor
- É importante para mim que a empresa em que trabalho tenha iniciativas de RS.

Q5 Tendo em conta a sua participação nas iniciativas de Responsabilidade Social (RS) na empresa em que trabalha, classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).

- Tenho um nível elevado de participação nas iniciativas de RS.
- Eu e os meus colegas trabalhamos como uma equipa nas iniciativas de RS.
- Considero que as minhas sugestões têm um grande impacto na escolha das iniciativas de RS.
- Considero que as minhas sugestões têm um grande impacto na melhoria das iniciativas de RS.

Q6 Tendo em conta o seu grau de satisfação quando participa nas iniciativas de Responsabilidade Social (RS) da empresa em que trabalha, classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).

- Eu desfruto muito das iniciativas de RS em que participo.
- Participar nas iniciativas de RS é agradável.
- Participar nas iniciativas de RS é divertido.

- Eu tenho grande prazer nas iniciativas de RS em que participo.
- Eu participo nas iniciativas de RS porque me sinto obrigado.
- Eu participo nas iniciativas de RS porque toda a gente participa.
- Eu participo nas iniciativas de RS porque receio represálias dos meus superiores.

Tendo presente a sua colaboração nas iniciativas de Responsabilidade Social da empresa em que trabalha, classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).
Q7 É uma grande prioridade da minha empresa contribuir para o bem-estar...
- ...dos colaboradores.
- ...dos clientes.
- ...dos fornecedores.
- ...da comunidade envolvente.

Q8 Na minha empresa as preocupações ambientais...
- ...são determinantes para a sua estratégia.
- ...são determinantes nas suas operações diárias.
- ...são tidas em conta de modo a que o nosso trabalho não prejudique o ambiente.
- ...são tidas em conta enquanto os objetivos de curto-prazo são atingidos.

Q9 Tendo em conta o compromisso existente com as iniciativas de Responsabilidade Social (RS) da empresa em que trabalha, classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).
- Em geral, a empresa é socialmente responsável.
- Em geral, a empresa disponibiliza recursos consideráveis para várias iniciativas sociais.
- Em geral, a empresa disponibiliza recursos consideráveis para várias iniciativas ambientais.
- Em geral, a empresa tem de fato um compromisso claro com as suas iniciativas sociais.
- Em geral, a empresa tem de fato um compromisso claro com as suas iniciativas ambientais.

Q10 Considere agora a forma como a empresa em que trabalha se relaciona com o colaborador tendo em conta a Responsabilidade Social (RS). Por favor, classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).
- A empresa comunica com o colaborador para receber sugestões sobre como melhorar as iniciativas de RS.
- A empresa está interessada em comunicar com o colaborador sobre a melhor forma de conceber iniciativas de RS de qualidade.
- A empresa está interessada em comunicar com o colaborador sobre a melhor forma de executar iniciativas de RS de qualidade.
- A empresa usa múltiplos canais de comunicação para encorajar uma maior troca de ideias com o colaborador sobre as iniciativas de RS.
- O colaborador é encorajado a comunicar com a organização sobre todos e quaisquer aspetos relacionados com as iniciativas de RS.
- A empresa utiliza múltiplos canais de comunicação para reunir sugestões e ideias do colaborador acerca das iniciativas de RS.

Q11 Considerando a forma como a empresa em que trabalha se relaciona com o colaborador tendo em conta a Responsabilidade Social (RS), classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).

- A empresa promove ativamente o diálogo com o colaborador para saber mais sobre a reação do colaborador às iniciativas de RS.
- O colaborador tem muitas oportunidades para partilhar as suas ideias com a empresa sobre como acrescentar valor às iniciativas de RS.
- A empresa faz com que seja fácil para o colaborador comunicar as suas ideias sobre a conceção das iniciativas de RS.
- A empresa faz com que seja fácil para o colaborador comunicar as suas ideias sobre a execução das iniciativas de RS.
- A empresa e o colaborador têm um diálogo ativo sobre como acrescentar valor às iniciativas de responsabilidade social.

Q12 Considerando a forma como a empresa em que trabalha se relaciona com o colaborador tendo em conta a Responsabilidade Social (RS), classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).

- A empresa permite ao colaborador decidir como pode participar nas iniciativas de RS.
- O colaborador tem muitas opções para escolher como participar nas iniciativas de RS.
- É fácil para o colaborador participar nas iniciativas de RS onde quiser.
- É fácil para o colaborador participar nas iniciativas de RS quando quiser.
- É fácil para o colaborador participar nas iniciativas de RS como quiser.

Q13 Considerando a forma como a empresa em que trabalha se relaciona com o colaborador tendo em conta a Responsabilidade Social (RS), classifique as seguintes afirmações de 1 (Discordo totalmente) a 7 (Concordo totalmente).

- A empresa disponibiliza totalmente ao colaborador informação que pode ser útil para melhorar os resultados da experiência de responsabilidade social.
- O colaborador tem livre acesso a informação que pode ser útil para melhorar a conceção e/ou execução global das iniciativas de RS.
- O colaborador e a empresa tratam-se como parceiros iguais na partilha de informação que é necessária para atingir iniciativas de RS bem sucedidas.
- A empresa disponibiliza claramente ao colaborador informação detalhada sobre os custos e preços associados à conceção e/ou execução das iniciativas de RS.

Q14 Considere agora a forma como a empresa em que trabalha permite ao colaborador avaliar os riscos associados à Responsabilidade Social (RS) (ex.: represálias devido a recusa de participação; horas-extra não pagas ao serviço da empresa, incluindo fins-de-semana; optar por uma iniciativa em detrimento de outra que considera mais relevante; etc.).

- A empresa fornece ao colaborador informação completa sobre como os riscos associados às iniciativas de RS foram avaliados.
- O colaborador recebe informação completa sobre os riscos associados às iniciativas de RS.
- A empresa informa claramente o colaborador sobre todos os riscos associados à participação nas iniciativas de RS.
- A empresa fornece ao colaborador as ferramentas e o suporte necessários para que este possa tomar decisões totalmente informadas sobre se deve participar nas iniciativas de RS.
- A empresa é muito clara quanto aos fatores negativos associados à participação nas iniciativas de RS.
- A empresa permite ao colaborador tomar decisões informadas sobre os riscos associados às iniciativas de RS.
- A empresa encoraja o colaborador a familiarizar-se com os riscos associados às iniciativas de RS.

Q15 Que meios utiliza a empresa em que trabalha para comunicar com os colaboradores as suas iniciativas de Responsabilidade Social? (Pode selecionar mais do que uma opção.)

- Facebook
- YouTube
- Blog da empresa
- E-mail
- Intranet
- Site da empresa
- Site criado para causa social/ambiental específica
- Reuniões de avaliação de desempenho
- Reuniões de apresentação de resultados da empresa
- Comunicação informal (pausas, momento de recreio, conversa de corredor)
- Jornal da empresa / Newsletter
- Comunicação estática (ex. posters, folhetos, cartazes)
- Grupos de trabalho
- Atribuição de dias remunerados destinados à colaboração em iniciativas de responsabilidade social
- Outro ______________________

Por favor, responda às questões que se seguem relacionadas com a empresa em que trabalha, seleccionando a opção que melhor se adequa à sua situação.

Q16 Indique o sector em que se insere.

- Agricultura, produção animal, caça, floresta e pesca
- Indústrias extrativas
- Indústrias transformadoras
- Eletricidade, gás, vapor, água quente e fria e ar frio
- Captação, tratamento e distribuição de água; saneamento, gestão de resíduos e despoluição
- Construção
- Comércio por grosso e a retalho; reparação de veículos automóveis e motociclos
- Transportes e armazenagem
- Alojamento, restauração e similares
- Atividades de informação e de comunicação
- Atividades imobiliárias
- Atividades de consultoria, científicas, técnicas e similares
- Atividades administrativas e dos serviços de apoio
- Educação
- Atividades de saúde humana e apoio social
- Atividades artísticas, de espetáculos, desportivas e recreativas
- Outras atividades de serviços. Especifique, por favor ______________________
- Não sei

Q17 Indique o tipo de empresa. (Pode selecionar mais do que uma opção)

- Empresa privada
- Empresa pública
- Parceria público-privada
- Empresa familiar
- Organização multinacional
- Empresa cotada em bolsa
- Outra. Qual? ______________________

- Não sei

Q18 Indique qual a dimensão atual aproximada.
- 9 ou menos trabalhadores
- 10 a 49 trabalhadores
- 50 a 249 trabalhadores
- 250 a 499 trabalhadores
- 500 ou mais colaboradores
- Não sei

Q19 Indique o volume de negócios aproximado em 2016.
- menos de €1 milhão
- entre €1 e €2 milhões
- entre €2 e €10 milhões
- entre €10 e €50 milhões
- + €50 milhões
- Não sei

Q20 Indique em que país se encontra sediada. (Se desconhecer esta informação escreva "NA", por favor.) *Resposta aberta, caixa de texto.*

Q21 Indique em que mercados opera? (Pode selecionar mais do que uma opção)
- Local
- Nacional
- Internacional

Q22 Indique em que departamento está a trabalhar atualmente.
- Administração
- Administrativo
- Comercial
- Compras
- Financeiro
- Investigação e Desenvolvimento
- Jurídico
- Marketing / Comunicação
- Produção
- Recursos Humanos
- Responsabilidade Social / Sustentabilidade
- Tecnologias de Informação
- Outro. Qual? ______________________

Q23 Indique qual a sua posição atual dentro da empresa.
- Administrador
- Diretor
- Gerente
- Supervisor
- Técnico
- Assistente

- Estagiário
- Outro. Qual? ______________________

Q24 Há quanto tempo trabalha nesta empresa?
- menos de 1 ano
- entre 1 ano e 5 anos
- entre 5 anos e 10 anos
- entre 10 anos e 15 anos
- entre 15 anos e 20 anos
- mais de 20 anos

Q25 Tem atualmente funções de chefia/coordenação relativamente à responsabilidade social da organização?
- Sim. Especifique, por favor ______________________
- Não

O questionário está quase a terminar. Por favor, responda a algumas questões sobre si.
Q26 Género
- Feminino
- Masculino

Q27 Idade (em anos) *Aparece menu "drop down" com números para escolher.*

Q28 Nacionalidade *Aparece caixa de texto.*

Q29 Estado Civil
- Solteiro(a)
- Casado(a)/ União de Facto
- Divorciado(a)/ Separado(a)
- Viúvo(a)

Q30 Número de filhos *Resposta aberta, caixa de texto.*

Q31 Indique o nível de escolaridade mais elevado que concluiu.
- Apenas sei ler e escrever
- 4 anos de estudos completos
- 6 anos de estudos completos
- 9 anos de estudos completos
- Ensino Secundário
- Licenciatura
- Pós-graduação/ Mestrado
- Doutoramento

Q32 Para concluir, pensando no questionário que acabou de responder, selecione o número que melhor descreve a sua experiência no seu preenchimento, numa escala de 1 (Foi muito difícil entender o questionário) a 7 (Consegui entender o questionário perfeitamente).

(Opcional) Neste espaço pode deixar o seu comentário/sugestão acerca do questionário que acabou de responder. Caso pretenda, pode ainda contactar a equipa de investigação através do endereço opereira@eeg.uminho.pt. *Resposta aberta, caixa de texto.*