

Corporate Social Responsibility and Employee Attitudes: The Moderating Role of Employee Age

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ABSTRACT

This study examines the role of corporate social responsibility (CSR) on employee engagement and job satisfaction. Using 322 responses from employees of selected companies in Ghana, and employing hierarchical regression analysis, the study examines the direct impact of economic, legal, ethical and discretionary CSR practices on employee satisfaction and engagement in organisations. The study further explores the moderating role of employee age on the relationship between CSR and employee engagement and satisfaction. The results provide evidence that economic, legal, ethical and discretionary CSR practices influence higher employee engagement and satisfaction levels at work. However, the study finds no evidence of employee age moderating the association between each of the four CSR dimensions and employee job attitudes (engagement and satisfaction). These findings are insightful and provide a response to calls for research on these issues. The study contributes to the literature by demonstrating that ethical CSR practices strongly influence employees' satisfaction and engagement levels; legal and discretionary CSR activities also have an influence, though to a lesser extent; and the economic dimension of CSR activities has the least impact. The managerial, practical and further research implications of these findings are discussed.

Keywords: Corporate social responsibility, employee engagement, job satisfaction, age, Ghana.

Introduction

Corporate Social Responsibility (CSR) has become an important strategic concept and a tool for businesses to gain legitimacy, overcome impediments, and achieve superior performance (Nyuur et al., 2019; Jamali et al., 2017). CSR has attracted considerable research interest addressing various aspects including the impact on firm performance (Jamali & Karam, 2016; Singhapakdi et al., 2019; Wisse et al., 2018). Existing research has also examined the role of aggregate CSR activities on employees' attitudes and behaviour and found an overall positive influence of CSR activities on employee outcomes (Barakat et al., 2016; De Silva & Lokuwaduge, 2019; Harvey et al., 2017; Rupp et al., 2018), such as commitment and reduced turnover (Mitonga-Monga & Hoole, 2018), organisational morality (Ellemers et al., 2011), employee retention (Opoku-Dakwa et al., 2018), and overall performance (Lu et al., 2020; Nyuur et al., 2019; Korschun et al., 2014). It is clear that employees' efforts are enhanced through CSR initiatives which are expected to meaningfully impact upon themselves and other

stakeholders (Opoku-Dakwa et al., 2018). However, the examination of aggregate CSR impact on employees' attributes has led to an over-simplification of a rather multi-dimensional CSR construct, thereby obfuscating the potential impact of each dimension on employee attributes (Jamali et al., 2020). As a result, scholars have recently emphasised that the "literature does not systematically consider how the characteristics of CSR initiatives affect employee engagement" (Opoku-Dakwa et al., 2018, p. 581).

CSR initiatives differ in their characteristics, focus and what they are designed to achieve. The characteristics and focus of CSR dimensions have different substantive and symbolic meaningfulness and may therefore influence employee engagement and satisfaction levels differently (Chen, Hong, & Occa, 2019; Story & Castanheira, 2019). While some employees may be cynical or indifferent about some dimensions of CSR activities, they may find other dimensions to be meaningful, leading to positive work engagement and satisfaction levels. For instance, CSR activities focused on regulatory compliance could impose bureaucratic burdens that limit employee development and hence reduce employee satisfaction and engagement levels, as compared to initiatives that promote environmental sustainability and employee development (Chatterji & Levine, 2006). Yet, the literature has not sufficiently and systematically examined how each of the different CSR dimensions influence employee engagement and satisfaction (Opoku-Dakwa et al., 2018). Specific calls have been made for further research to enhance understanding of how firms' CSR initiatives shape employees' attitudes such as employee engagement, job satisfaction and other employee outcomes (De Silva & Lokuwaduge, 2019; Harvey et al., 2017; Rogers & Ashforth, 2017; Singhapakdi et al., 2019; Story & Neves, 2015). There is therefore a need to understand whether, and to what extent, each of the different CSR dimensions promote employee engagement and satisfaction.

This situation has resulted in other studies conceptualising various dimensions of CSR and examining their impact on employee engagement (Lu et al., 2020; Opoku-Dakwa et al.,

2018). A few studies have, however, explored the impact of the widely acknowledged Carroll CSR dimensions on employee engagement in different contexts, which yielded different and sometimes conflicting results (Barakat et al., 2016; Chen, Hong, & Occa, 2019; Michailides & Lipsett, 2013; Smith & Langford, 2011). For instance, while Chen, Hong, and Occa (2019) found Carroll's CSR dimensions to positively influence organisation-employee relationships, Smith and Langford (2011) found that ethical CSR, economic CSR and philanthropic CSR have a similar magnitude of impact on employee engagement as legal CSR. However, Michailides and Lipsett (2013) found no significant relationship between CSR and employees' attitude in the workplace. Such inconsistency and conflicting findings limit full understanding of the impact of CSR on employee attitudes. Additionally, Rupp et al. (2018, p. 559) argue that "the CSR perceptions-work engagement relationship cannot be assumed to be universal and that both individual and contextual factors will place meaningful boundary conditions on this effect".

Carroll's (1979) four pyramid-shaped conceptual CSR dimensions model covering economic, legal, ethical and discretionary activities has been widely accepted and adopted as a good approach for defining and measuring CSR activities. Yet, we still do not have sufficient understanding of the differential impact of each of the four CSR dimensions of economic, legal, ethical and discretionary CSR activities on specific employee attributes. The economic dimension is considered to be the foundation, followed by the legal dimension at the second level, with the ethical dimension being on the third level, and the discretionary dimension at the top of the pyramid (Carroll, 1979). Considering that these categories of CSR occupy different levels of the pyramid model and serve different purposes, it is relevant to have a deeper understanding of how each dimension contributes to specific employee attributes in organisations. The conflicting findings and one-size-fits all approach of appropriating the impact of aggregate CSR activities across its different dimensions has obfuscated a deeper

understanding of CSR dimensions and their impact on employee attitudes. Thus, we do not yet sufficiently know the differential impact of each dimension on employee engagement and satisfaction levels in organisations. In addition, we have a limited understanding on the role of employees' chronological age in shaping the relationship between Carroll's CSR dimensions and employee engagement and satisfaction levels.

Existing studies have highlighted that the role of variations in terms of age, gender, marital status and other individual factors in employee engagement has not been fully examined (Keating & Heslin, 2015; Saks & Gruman, 2014; Zaniboni et al., 2014). Given the demographic shifts of employees in today's workplaces and in different contexts (Markel, 2016; Zaniboni et al., 2014), it is possible that demographic factors such as employee age would play an important role in how employees evaluate and respond to each CSR dimension in their organisations in terms of their engagement and satisfaction levels. In addition, the values, motives and needs of employees at different stages of their lifespan can vary considerably and shape their response to different types of CSR activities in organisations (Truxillo et al., 2015). Therefore, this study further examines the interaction effect of employee age and each of the four CSR dimensions (economic, legal, ethical and discretionary) on employee engagement and satisfaction levels. Wisse et al. (2018) recently emphasised that, although employees' chronological age could be a strongly influencing variable in the link between CSR and employees' attributes, existing CSR research has so far not examined this. This gap in the research has severely limited our understanding of the extent to which the impact of CSR practices on employees' attributes differs in strength across their working lifespan (Wisse et al., 2018).

Based on the above discussion, and to address the current deficit in sufficiently understanding the role of each CSR dimension on employee outcomes, this study examines the following: (1) the individual differential impact of economic, legal, ethical and discretionary CSR practices on employee engagement and job satisfaction levels in organisations; and (2)

the moderating role of employees' chronological age on the relationship between CSR practices and employee engagement and satisfaction levels. We examine these issues based on firms in Ghana, a developing business and institutional context in sub-Saharan Africa (SSA), as the empirical setting.

The study makes a significant contribution to the literature. First, the study extends the CSR and organisational behaviour literature by integrating Carroll's CSR dimensions, employee engagement, employee satisfaction, and employee age in a single model to interrogate the moderating and direct effects of specific CSR dimensions on internal stakeholder behaviour. This approach facilitates the effective cross-fertilisation of the CSR and organisational behaviour literature. The study therefore enhances our understanding of how internal organisational stakeholders evaluate and respond to different dimensions of CSR activities. It further distinguishes the differential impact of CSR dimensions to the two critical employee attributes in organisations (engagement and satisfaction levels). Specifically, it demonstrates that ethical CSR activities have the most positive impact on employee engagement and satisfaction in organisations in the research context, followed by the discretionary and legal CSR activities, with the economic CSR activities having the least impact. Moreover, the study enriches the literature by reducing the uncertainty that currently exists in the literature due to the conflicting findings on how each dimension contributes to employee engagement levels in different contexts (Barakat et al., 2016; Chen et al., 2019; Michailides & Lipsett, 2013; Smith & Langford, 2011). The study further builds on the socio-emotional selective theory by empirically demonstrating that employee chronological age does not alter the impact of CSR on either engagement or satisfaction levels at work. These findings are insightful and extend our understanding of the effects of CSR activities on employee attributes in the developing sub-Saharan African region and enhance the wider research context. The findings of this study also have implications for managers particularly in the research

context, where the main approach to motivating employees for commitment and productivity is the use of monetary incentives (Aryee, 2004). Managers should be able to design and deploy more ethically oriented CSR initiatives to also enhance employee engagement and satisfaction levels at work.

This paper continues with a review of the literature on CSR and employee attributes, including job satisfaction and employee engagement. The research context and method are set out after this, followed by the findings of the study. The final section discusses the theoretical and practical implications of the study and presents suggestions for future research directions.

The literature review and theoretical framework

Corporate social responsibility (CSR) has gained much momentum and significance in the contemporary business environment and among management researchers (Vig, 2016; Zhou & Wang, 2020). CSR has been defined in various ways, but broadly involves all the activities identified and designed by firms as their responsibilities to improve societal and stakeholder wellbeing by establishing and maintaining these stakeholder relationships either voluntarily or as required by laws, norms and/or customs (Jamali et al., 2020). Through CSR activities, organisations reciprocate to society for the permission to use ecological resources, as well as for productively engaging with various stakeholders in order to legitimately make a profit (Wisse et al., 2018). As a result, organisations design, deploy and coordinate CSR activities motivated by their desire to give back to society, develop and maintain legitimacy from stakeholders, and improve their overall financial performance (Muthuri & Gilbert, 2011). Nevertheless, the management and orientation of CSR activities take different forms and involve context-specific organisational activities and policies covering stakeholders' expectations (Jamali et al., 2017).

A number of models categorising the dimensions of organisations' CSR activities have been put forward, including the triple bottom line model encompassing economic, social and environmental performance (Elkington, 1999), and the three-pronged CSR model of ethical, strategic and altruistic CSR dimensions (Albdour et al., 2010). However, Carroll's (1979) CSR pyramid covering "the economic, legal, ethical, and discretionary expectations that society has of organisations at any given point in time" (p. 500), remains the most widely adopted framework in CSR research.

The economic dimension serves as the foundation on which the other three dimensions are built and refers to an organisation's duties to its shareholders through profit maximisation, while the legal dimension at the second level involves the company's compliance with laws and regulations (Lu et al., 2020). Both economic and legal CSR dimensions are mandatory and require compliance by managers to sustain the organisation's legitimacy and continuous operations into the future. The ethical dimension, on level three of Carroll's CSR pyramid model, covers issues of right and wrong and the undertakings by companies that are not essentially written down as laws but are expected by members of the society (Lu et al., 2020). Finally, the philanthropic or discretionary responsibility occupying the top level is not mandatory but is about the business's benevolence towards society (Carroll, 2016). A socially responsible organisation therefore has ethical values and practices, operates within the laws, strives to make a profit, and generously undertakes activities that benefit society (Lee et al., 2013).

A number of theoretical underpinnings have been applied to the discourse of CSR. First, the institutional theory is deployed as a prism in examining and unpacking CSR activities and the implications in different institutional contexts (Jamali & Carroll, 2018). The SSA institutional (national and cultural) settings are unique, challenging and weak, requiring different treatment and evaluation of CSR activities. Institutional nuances are therefore

essential in understanding the role of certain types of CSR activities in stakeholder relationships as well as organisational performance. For instance, although profit maximisation and compliance with regulations are essential for firms, existing studies in the context of SSA suggest that CSR activities by organisations are primarily discretionary focused (Nyuur et al., 2014). Accordingly, CSR is disorganised, poorly coordinated and is in its nascent stages, with staff engagement being suggested as one potential strategy in promoting the uptake, design and proper implementation of CSR activities for firms in SSA (Nyuur et al., 2014).

The stakeholder theory is also a prominent paradigm in CSR research and suggests that organisations should have constituents whose interest, participation and engagement should be well managed to ensure the survival, sustainability and overall performance of the firm (Clarkson, 1995; Nyuur et al., 2020; Singhapakdi et al., 2019). A firm's successful performance relies on its ability to develop, nurture and maintain trustful and mutually respectful stakeholder relations. Employees are important internal stakeholders of organisations and studies have begun to highlight employees' positive perception of organisational CSR activities as a significant strategy in developing legitimacy and building a positive social image (Shen & Zhang, 2019; Rogers & Ashforth, 2017). Accordingly, organisations' CSR practices can substantially and positively influence employee attitudes and work-related behaviours (Aguinis & Glavas, 2012; Rupp et al., 2013; Wisse et al., 2018). Contemporary organisations often engage in a symbiotic relationship with society by reciprocating through CSR for the use of societal resources and stakeholder engagement (Wisse et al., 2018). In return, society, and employees as internal stakeholders, rewards the firm with recognition, brand loyalty, investment and employee commitment (De Silva & Lokuwaduge, 2019). Coupling the stakeholder view with institutional theory is relevant in unpacking distinctive CSR practices and their individual impact on employee attitudes in institutionally fragile research contexts.

Research has suggested that the capacity for CSR activities to reduce or eliminate the discrepancy between the benefits actually received by employees, and their overall needs or wants from the job, accounts for the positive influence of CSR on employee satisfaction and engagement levels (Bauman & Skitka, 2012). This is particularly the case when employees evaluate their organisations' CSR practices as reflecting organisational values rather than extrinsic promotional motivations (Vlachos et al., 2013). Others note that CSR capability which meets people's need for a meaningful existence as well as their desire to belong to an entity with a positive social identity, contributes to positive employee attributes (Bauman & Skitka, 2012; Wisse et al., 2018). CSR practices are observed to express good organisational values such as morality, communion and warmth, as well as nurturing relationships between organisations, employees and other relevant stakeholders (Vlachos et al., 2013). Together these provide employees with a positive identity and a feeling of security, on the premise that the organisation is morally oriented towards taking care of their needs, as well as those of other stakeholders (Rupp, 2011; Wisse et al., 2018).

Finally, the social identity theory outlines the important role of CSR activities in employee outcomes in organisations. The theory highlights that employees identify with the positive social image and prestige accorded the organisation by society, as a result of its socially responsible behaviour (Shen & Zhang, 2019; De Silva & Lokuwaduge, 2019). We argue that each of Carroll's four CSR dimensions contributes to the positive image and identity of organisations by society and other stakeholders, which in turn contributes to employee engagement and satisfaction. Accordingly, when an organisation is considered highly ethical and prestigious by society, that translates into employees' identification with their organisation, and enhances their self-esteem (Shen & Zhang, 2019). Employees tend to identify themselves with firms that possess characteristics akin to their self-identity (Abrams & Hogg, 1988). Park (2014) further asserts that the social identity theory provides a good theoretical framework for

explaining this relationship. Jones (2010) showed that employees working for socially responsible companies develop a sense of pride that reinforces their self-confidence and improves their self-esteem. Thus, CSR activities that address the multiple needs of employees as internal stakeholders, as well as those of external stakeholders, are likely to be deemed as fair, and positively influence employees' satisfaction and engagement levels at work (Vlachos et al., 2013). We therefore believe that integrating the institutional, stakeholder and social identity theories in examining the impact of the heterogeneous dimensions of CSR practices on employee engagement and satisfaction levels in the research context is useful and important.

Hypotheses development

CSR and Employee Engagement

Employee engagement has been recognised as one of the critical drivers of business success and a key management concern for today's business leaders (Bailey et al., 2017; Gruman & Saks, 2011). However, over 60% of employees are either disengaged or not engaged, leading to a loss of productivity in excess of \$300 billion a year by corporations (Valentin et al., 2015). Many employees have a degree of disengagement with their work, making the responsibility of building employees' engagement levels a top priority for organisations (Valentin et al., 2015). Engagement has primarily been viewed as the positive physical, cognitive and emotional expression and intellectual commitment of employees to their work roles in organisations (Davies et al., 2018; Holland et al., 2017; Joo et al., 2019; Rothmann & Rothmann, 2010). Engagement as an organisational concept, therefore, has a general connotation of involvement, passion, enthusiasm and energy (Davies et al., 2018; Eldor & Vigoda-Gadot, 2017). Schaufeli et al. (2006, p. 702) defined employee engagement as "a positive, fulfilling, work-related state of mind that is characterised by vigour, dedication and absorption". Employee engagement is thus characterised by feelings of vigour, fulfilment, enthusiasm, absorption and dedication (Eldor & Vigoda-Gadot, 2017; Shuck et al., 2017).

Vigour describes the mental resilience, determination, energy and effort employees invest consistently in their work, whilst dedication explains the inspiration, enthusiasm and level of involvement in the job. Absorption captures employees' level of disinterest in their surroundings, a high degree of focus on their job, and a general lack of conscious awareness of the amount of time spent on the job (Schaufeli et al., 2006).

Studies have begun to signal that organisations' CSR activities could enhance employee engagement (De Silva & Lokuwaduge, 2019). Other recent studies have demonstrated a positive relationship between Carroll's (1979) economic, legal, ethical and discretionary CSR activities and organisational performance (Barakat et al., 2016; Lu et al., 2020). Each of Carroll's CSR dimensions serves a different purpose and yet enables organisations to develop and nurture a positive identity or image of good citizenship in society. We argue that, by fulfilling their legal, ethical, philanthropic and economic responsibilities, organisations in fragile and complicated institutional contexts can attract positive attributes, reputation, recognition and legitimacy from society and other stakeholders (Lee et al., 2013; Lu et al., 2020). These positive images accorded to organisations by stakeholders enhance employees' positive feelings of fulfilment and dedication at work.

Organisations pursuing both the mandatory economic and legal CSR activities are evaluated as lawful and successful entities, with positive spillover effects on job creation, revenue generation and overall national economic development (Lu et al., 2020). Accordingly, all other responsibilities rely on the economic dimension, which includes cost control, strategic innovation, sustainable growth and performance, and long-term existence (Jeon & An, 2019). Moreover, both ethical and discretionary CSR activities are evaluated positively by stakeholders and the organisation is associated with a more positive image (Zulfiqar et al., 2019). Employees, as internal stakeholders, therefore tend to identify themselves positively with such organisations, particularly in complicated and fragile institutional settings.

According to the social-identity theory, organisations serve as work groups from which employees can borrow social identity to define their own individual identity (Shen & Zhang, 2019). Employees are connected directly to the individual and collective identity of the organisation and therefore derive their individual self-concept from belongingness to their organisations, especially those with a perceived external prestige as economically, legally and ethically responsible and successful (Park, 2014). Therefore, employees are likely to borrow their organisations' positive identity and image projected to society through their ethical, philanthropic, legal and economic CSR activities (Park, 2014). The perceived external prestige and the significance attached to that belongingness translate into employees' strong identification with their organisations and engagement at the workplace (Park, 2014; Shen & Zhang, 2019).

Thus, in line with the social-identity theory, an organisation's CSR activities facilitate employees' positive identity with the organisation, build a strong employee-company fit, and enhance employees' engagement levels to their jobs and organisation (Mitonga-Monga & Hoole, 2018; Shen & Zhang, 2019). Accordingly, an organisation perceived favourably by the public due to its social involvement programmes, tends to have more committed employees (Mirvis, 2012). Such strong feelings of commitment and connection to the organisation create high levels of engagement among employees (Valentin et al., 2015). CSR is therefore considered as a practical antecedent to employee engagement, because an organisation's CSR initiatives enable employees to feel more connected to the organisation.

Research has further suggested that employees co-create CSR value through their involvement in the planning, designing, implementation and evaluation of CSR initiatives (Valentin et al., 2015). This process of co-creating CSR value humanises the organisation in ways that other aspects cannot, thereby providing purpose and meaningfulness for the job (Bhattacharya et al., 2008). Potdar et al. (2018) highlight that employees are enactors of the

four dimensions of CSR activities, and tend to practise active engagement at work, especially when their emotional, social and economic needs are fulfilled through the successful implementation of CSR programmes. This is in line with the social exchange theory, which suggests that the fulfilment of these needs triggers a positive affective response from employees through higher engagement levels (Breevaart et al., 2016). The alignment of employees' emotional needs and ethics to corporate values through each of the four dimensions of CSR activities elevates employee engagement and satisfaction levels (Potdar et al., 2018). Research has therefore shown that employees working for socially responsible organisations tend to be more engaged at work (Glavas & Kelly, 2014). We therefore contend that each of Carroll's (1979) four CSR dimensions (economics, ethics, discretionary and legal) will have a direct and positive influence on employees' engagement levels at work. Based on the above discussion, we hypothesise that:

H1. *Each of the four CSR dimensions (economic^{H1a}, legal^{H1b}, ethical^{H1c} and discretionary^{H1d}) is positively associated with employee engagement.*

CSR and Job Satisfaction

As a construct, job satisfaction has received several definitions in academic literature (Bednarska & Szczyt, 2015), but broadly refers to a pleasurable or positive emotional state due to the positive appraisal or evaluation of an individual's job or job experiences (Locke, 1976). Others refer to employee satisfaction as an affective attachment to the job and it can be considered as one's overall positive feeling about the job (Wisse et al., 2018; Vlachos et al., 2013). It could also reflect the interrelated sets of positive employee attitudes about various aspects of the job (Wisse et al., 2018). Fogarty (1994, p. 13) further describes job satisfaction as the level to which employees obtain enjoyment from their efforts in the work environment. He argued that most employers attempt to keep employees content in the belief that satisfied employees are more productive and committed to their employers. Therefore, when employees

exhibit high levels of job satisfaction, it presumes that they have a good attitude towards their job and exhibit a high level of enthusiasm towards their work. Organisations' actions, including CSR activities, can influence job satisfaction (Barakat et al., 2016).

In line with the social identity theory (Ashforth & Mael 1989), employees can identify with their organisation's positive image, projected to society through the firm's legal, ethical, philanthropic and economic CSR activities (Shen & Zhang, 2019). Such organisations tend to be considered as good employers for prospective employees. Thus, companies implementing economic, legal, ethical and philanthropic CSR activities exhibit an enhanced reputation and are regarded as responsible firms with a good climate and culture that employees feel proud to be affiliated with (Barakat et al., 2016). This is in line with the social identity theory, which outlines employees' willingness to belong to and identify with the values, image and beliefs of such organisations (De Silva & Lokuwaduge, 2019; Vlachos et al., 2013). Research has shown that employee satisfaction is positively influenced by the ethical and pro-social work behaviour of organisations (Wisse et al., 2018). The positive effects of CSR on employee satisfaction are considered to be particularly strong when the practice is perceived by the employees to reflect intrinsic organisational values (Vlachos et al., 2013). Others argue that CSR fosters nurturing relationships between employees and their organisations, as well as members of the society, which together enhance employee job satisfaction levels (Wisse et al., 2018).

It is also clear that employees' perception of their organisation as ethical, caring and nurturing accords them with a positive identity and sense of security that the organisation will fairly address their needs, as with other stakeholders (Wisse et al., 2018). CSR fulfils employees' need for meaningfulness through their evaluation that their organisation is just, fair and benevolent in its interaction with the larger society (Rupp, 2011). Organisations committed to CSR activities and values are likely to attract a good reputation which employees would want to be associate with (Barakat et al., 2016). Employees in ethically oriented organisations

evaluate themselves in a positive light, which would enhance their job satisfaction levels (Singhapakdi et al., 2019). While it would be expected that Carroll's (1979) CSR dimensions would influence employees' job satisfaction levels differently, we contend that organisations that are committed to each of Carroll's four CSR dimensions will positively influence employee job satisfaction. We therefore hypothesise that:

H2. *Each of the four CSR dimensions (economic^{H2a}, legal^{H2b}, ethical^{H2c} and discretionary^{H2d}) is positively associated with employee satisfaction.*

The Role of Employee Age on CSR and Employee Attitudes

Research has suggested that employees may react differently towards their organisations' CSR activities (Wisse et al., 2018). Employees, as internal stakeholders, tend to be categorised as one group without taking into considerations the existence of subgroups with varying perceptions of organisational CSR activities. Employees' values, needs and motives strongly differ and are partly shaped by adult development, lifespan characteristics and work experiences across their lifespan (Kooij et al., 2011; Truxillo et al., 2015). Socio-emotional selective theory has been suggested as a possible lens to explain how employees' age may influence their response to CSR practices (Carstensen, 2006). This theory categorises social goals into instrumentally-related goals and emotionally meaningful goals. The two categories of goals, according to this theoretical perspective, are influenced by employees' perception of their future time horizon (Carstensen et al., 1999). Younger employees tend to perceive their future time as more expansive, and therefore prioritise instrumental goals such as status attainment and knowledge acquisition over emotionally meaningful social goals. Individuals' future time perspective, however, becomes limited as they grow older, and therefore those individuals prioritise emotionally meaningful social goals including social embeddedness and emotional intimacy (Wisse et al., 2018; Treadway et al. 2010). Thus, unlike younger people who tend to place more value on career development, resource and knowledge acquisition,

which are likely to pay off in the distant future, older people place more value on and gain satisfaction from helping others, social belongingness, relationships and intimacy (Lang & Carstensen, 2002).

Based on the socio-emotional selectivity theory, some studies have therefore demonstrated a more pronounced CSR impact on employee satisfaction among older employees in organisations than among younger employees. Accordingly, CSR practices are able to better and more adequately fulfil those emotional needs and goals of older employees, whose future time orientation is much shorter than that of younger employees. As CSR practices appear to address emotional needs and goals, their influence on employee satisfaction and engagement levels is likely to be stronger with older employees (Wisse et al., 2018). A number of studies have further suggested that younger people are less sensitive to CSR practices than older employees, whose concern for CSR is stronger (Shauki, 2011). Wisse et al. (2018) also argued that employee age is likely to moderate the association between CSR and employees' work-related attributes such as job satisfaction. With the steadily rising age of the working population, understanding the factors that positively enhance job satisfaction and engagement among ageing workers is very important. Based on these arguments, the following hypotheses are tested in relation to the role of employee age on the link between CSR and employee satisfaction as well as engagement:

H3: *The relationship between each of the four CSR dimensions (economic^{H3a}, legal^{H3b}, ethical^{H3c} and discretionary^{H3d}) and employee satisfaction is stronger among older employees than among younger employees.*

H4: *The relationship between each of the four CSR dimensions (economic^{H4a}, legal^{H4b}, ethical^{H4c} and discretionary^{H4d}) and employee engagement is stronger among older employees than among younger employees.*

Research Methodology

Research Context

Historically, Ghana has always been at the forefront of research and debates on Africa's development, and changes in its business environment, since it became the first African country to gain independence in the 1950s (Boateng, 2003). Although the concept of CSR is not new in the Ghanaian context, it is still in its nascent stages, as in most developing countries (Amponsah-Tawiah & Dartey-Baah, 2011). The limited CSR research in this context suggests that the concept is not yet well integrated into the corporate agenda. Notwithstanding this, the last decade has seen some African countries like Ghana make substantial progress in the area of human rights and CSR (Amponsah-Tawiah & Dartey-Baah, 2011). Moreover, scholars posit that CSR in Ghana is more of a reaction to socio-economic, sanitation, health and other social crises as well as a call on organisations to partner with governments to help address developmental gaps in the country (Amponsah-Tawiah & Dartey-Baah, 2011).

CSR activities in developing countries are highly motivated by the general culture, especially those counties with a collectivist orientation that require organisations to be socially responsible (Dartey-Baah et al., 2015). The socialist inclination of Ghana's first president, Dr. Kwame Nkrumah, prompted the idea that state-owned enterprises were solely responsible for providing effective solutions to the numerous challenges that affected the country. This probably led to the limited involvement of corporate organisations in helping find solutions to the numerous challenges the nation encountered. However, certain push factors forced firms to tackle social problems since the government could not handle all of society's numerous challenges unaided (Amponsah-Tawiah & Dartey-Baah, 2011).

In Ghana, many firms do not yet have specific departments designated for CSR activities. Nyuur et al. (2014), in a study on factors that promote and hinder CSR activities in Africa, argued that the CSR functions within organisations are located mainly within the purview of specific individuals, and, in some cases, chief executive officers or directors assume

personal responsibility for CSR. Similarly, there are instances where senior managers from various functional departments such as human resources and training, communications and corporate affairs, and finance, assume such roles. In view of this, the authors take the view that CSR within SSA is closely linked to the functional areas of marketing, communication and corporate affairs.

Sample and data collection

The study adopted a cross-sectional survey design, data gathering and analysis approach. The sample of employees for this study was purposively drawn from the Ghana Club 100 companies of the Ghana Investment Promotion Centre (GIPC). The Ghana Club 100 (GC 100) consists of the top 100 companies in Ghana that are recognised for successful enterprise building as well as CSR practices. These companies' CSR activities are evaluated against a set of criteria including policies and practices on labour standards, human rights, transparency, environmental responsibility and community development initiatives. Considering the focus of the study and the context, we selected companies in this group to ensure that appropriate data was collected for the study. A decision was made to survey 750 employees among the GC100 companies based on the logic that a conservative response rate of 30% would yield an acceptable sample of 225 completed responses (Peng & Luo 2000). This is partly due to the general difficulty of collecting data in this research context, due to the reluctance of individuals to volunteer the information sought, and people's mistrust of institutions (Musteen et al., 2014).

The questionnaire was first pre-tested with six academics with experience in questionnaire design and knowledge in the topic area. These academics examined the wording, relevance and appropriateness of the questionnaire items. A pilot study involving 10 employees was subsequently launched. The pre-testing and piloting processes led to the rewording of some questions and removal of a few items to enhance clarity. A self-report questionnaire was then distributed to 75 employees of each of the GC100 companies, totalling 750 employees, in

August 2019. After a number of follow ups, 330 completed questionnaires were returned for processing. Questionnaires with missing data were deleted and a total of 322 completed questionnaires were used for further analysis, representing a 42.9% rate. An average of 28 responses was received from each of the GC100 firms in the sample. To test the potential of non-response bias, we statistically compared the early respondents with late respondents, as well as the demographic data of those questionnaires received and those that did not return a completed questionnaire. In both cases, we found no significant statistical differences, suggesting that non-response bias is not of concern for the purposes of this study. Table 1 reveals the characteristics of the respondents.

Insert Table 1 about here

Measures

This study adopted previous research items to measure the key constructs examined. First **CSR** was measured using a scale developed out of Carroll's (1979) conceptualisation of CSR by Lee et al. (2012). The economic, legal and ethical CSR subscales each had seven (7) items that measured employee perception of economic performance, obedience to the legal system and compliance to the ethical norms of society respectively. The philanthropic dimension had eight (8) items which addressed employee perception of their company's philanthropic interests and activities. These scales were measured on a seven-point Likert scale ranging from "strongly disagree" to "strongly agree". Table I displays the specific items used to measure the constructs and their respective factor loadings

EE. The Utrecht Work Engagement (UWE) scale by Schaufeli, Bakker and Salanova (2006) was used to measure employee engagement. This construct comprised nine (9) items and was also measured on a seven-point Likert scale ranging from "strongly disagree" to

“strongly agree”. Some sample items in this scale include: “At my work, I feel that I am bursting with energy” and “I feel happy when I am working intensely.”

EJS. Employee job satisfaction in this study was measured using Closon et al.’s (2015) job satisfaction scale. This scale measured job satisfaction through consideration of the situational causes of job satisfaction. The seven-item Likert scale measures an employee’s satisfaction with regard to the social climate among work teams, job contentment and satisfaction with the organisation. Some sample items in this scale include: “I am satisfied with my professional activities” and “I am satisfied with the understanding that I have with my colleagues”.

EA. Employee age was also measured using the main threshold categories as adopted in previous research. Specifically, we utilised the following classifications: 29 years and younger (emerging adults and youth labour force); 30-39 years (settling-in adults); 40-49 years (prime working years); 50-59 years (approaching retirement); and 60 years and above (retirement eligible) (Drabe et al., 2015; James et al., 2011; StamoV-Roßnagel and Hertel, 2010). Moreover, we controlled for gender, education level and tenure, as in similar studies (Wisse et al., 2018).

Data Analysis and Results

Although these scales have already been validated and their reliability assessed and confirmed in previous studies (Lee et al., 2012; Schaufeli & Bakker, 2006; Closon et al., 2015), we examined their reliability levels using Cronbach’s alpha (α). The results satisfy the acceptability level of reliability (Hair et al., 2010). Moreover, we further explored the potential presence of common method variance (CMV) in the dataset because the data was collected via a survey instrument. We examined this through confirmatory factor analysis of the survey items. All the CSR-related items were included in the factor analysis and four CSR factors

were extracted. Similarly, the employee satisfaction and engagement items were also factor analysed, which yielded two dependent factor solutions. Herman's single factor test suggests that CMV is present in the dataset if the factor analysis results in all the items loading onto a single factor (Podsakoff et al., 2003). Thus, the extraction of the four CSR-related and the two employee attribute-related factor solutions extracted from the analysis indicated that CMV is not a concern in this study.

Insert Table 2 about here

Additionally, we investigated the possibility of multicollinearity among the constructs. Table 3 below shows that some of the correlation coefficient values are high and some variables are strongly correlated. This may suggest the presence of multicollinearity; however, the majority of the coefficient values are below +/- .60. This was further complemented by examining the variance inflation factors (VIF) in our regression output, all of which met the recommended threshold (Hair et al., 2010). These processes together eased concerns about multicollinearity in our dataset (Nakos & Brouthers, 2002) and provided the basis for proceeding with further analysis.

Insert Table 3 & 4 about here

We employed hierarchical multiple regression analyses to test our hypotheses. Table 4 presents the results of the direct impact of the four CSR dimensions on employee engagement and satisfaction levels in organisations. After controlling for gender, age, educational level and tenure, the coefficients and associated significance levels of CSR practices impacting on employee engagement are presented in models 1 to 4 (Table 4). Hypotheses H1a, H1b, H1c

and H1d predict that economic, legal, ethical and discretionary CSR practices would positively and significantly influence employee engagement levels in organisations. Model 1 explains 20.3% of the variance in EE ($R^2 = 0.203$, Adjusted $R^2 = 0.191$, F change = 69.57) and depicts a positive and significant ($\beta = 0.423$, $p < 0.001$) relationship between economic CSR practices and employee engagement. These results provide strong support for our hypothesis H1a.

Model 2 also depicts that legal CSR is positively and significantly ($\beta = 0.433$, $p < 0.001$) related to employee engagement, with the model explaining 21.4% of the variance in EE ($R^2 = 0.213$, Adjusted $R^2 = 0.202$, F change = 74.90). This provides strong support for hypothesis H1b that legal CSR activities improve employee engagement levels. Similarly, Model 3 explains 25.5% of the variance in employee engagement ($R^2 = 0.255$, Adjusted $R^2 = 0.243$, F change = 96.40), and the results show that ethical CSR practice has a significant impact ($\beta = 0.480$, $p < 0.001$) on employee engagement. This outcome provides support for H1c. Finally, the coefficient of discretionary CSR in Model 4 (Table 4) is positive and significant ($\beta = 0.439$, $p < 0.001$). The model explains 21.8% of the variance in EE ($R^2 = 0.218$, Adjusted $R^2 = 0.206$, F change = 77.00). This outcome supports hypothesis H1d. Our empirical results therefore support all four hypotheses on the association between CSR practices and employee engagement. In Model 5, we further evidence the strength of each dimension's impact on employee engagement when all of the CSR dimensions are included in the model. The results suggest that the ethical ($\beta = 0.243$, $p < 0.001$) and discretionary ($\beta = 0.159$, $p < 0.05$) components of CSR have a stronger positive impact on employee engagement levels in this research context.

Hypotheses H2a, H2b, H2c and H2d also predict that economic, legal, ethical and discretionary CSR practices will each have a positive influence on employee satisfaction levels at work. Our empirical analyses and the results as presented in models 6 to 9 (Table 4), provide strong support for all four hypotheses: H2a ($\beta = 0.388$, $p < 0.001$), H2b ($\beta = 0.446$, $p < 0.001$),

H2c ($\beta = 0.466, p < 0.001$) and H2d ($\beta = 0.422, p < 0.001$). Moreover, with regard to economic CSR activity, Model 6 explains 18.5% of the variation in employee satisfaction ($R^2 = 0.518$, Adjusted $R^2 = 0.172$, F change = 57.40), while Model 7, for legal CSR activity, accounts for 23.4% of the variation in employee satisfaction levels ($R^2 = 0.234$, Adjusted $R^2 = 0.222$, F change = 81.40). Similarly, Model 8, for ethical CSR, accounts for 25.1% of the variance ($R^2 = 0.251$, Adjusted $R^2 = 0.239$, F change = 90.50), and, finally, Model 9, for discretionary CSR, explains 21.3% of the variation in employees' satisfaction levels in organisations ($R^2 = 0.213$, Adjusted $R^2 = 0.200$, F change = 70.80). To further examine the relative strength of each dimension's impact on employee satisfaction, all the independent CSR dimensions were included in a single model. Model 10 reveals that, in this research context, the ethical ($\beta = 0.223, p < 0.001$), legal ($\beta = 0.158, p < 0.05$) and discretionary ($\beta = 0.145, p < 0.05$) CSR components impact employee satisfaction levels more than the economic CSR component.

Insert Table 5 about here

To test the moderating effects of age on employees' satisfaction and engagement levels at work as specified in our hypotheses H3a – H4d, a moderated regression analysis was conducted. In H3a, H3b, H3c and H3d, we made an assumption that employee age would influence the association between the four CSR dimensions (economic, legal, ethical and discretionary) and employee satisfaction levels such that the influence is stronger among older employees. Table 5 presents the results of the moderated regression analysis. In Model 12, legal, ethical and discretionary CSR are significantly associated with employee satisfaction. However, when the interaction term age was included in Model 13, none of the four CSR dimensions showed a significant effect on employee satisfaction: H3a ($\beta = 0.007, p > 0.05$), H3b ($\beta = -0.038, p > 0.05$), H3c ($\beta = 0.046, p > 0.05$) and H3d ($\beta = 0.004, p > 0.05$). The inclusion of the interaction term yielded a change in the R^2 value, which is below the acceptable

threshold figure of 0.02. Specifically, Model 13 explains 29.1% of the variation in employee satisfaction, while Model 12 explains 29.0% of the variance. The 0.001 change of the R^2 value due to the inclusion of age in Model 13, demonstrates no moderating effects of age on the relationship between CSR practices and employee satisfaction levels. Thus, our H3a, H3b, H3c and H3d are rejected.

Finally, we predicted in H4a, H4b, H4c and H4d that employee age moderates the relationship between each of the four CSR dimensions (economic, legal, ethical and discretionary) and employee engagement such that the positive impact is stronger with older workers than with younger employees. Model 15 shows a positive and significant direct effect of ethical and discretionary CSR practices on employee engagement levels. The inclusion of age as an interaction term in Model 16 reveals an insignificant impact of each of the CSR dimensions on employee engagement levels: H4a ($\beta = 0.066$, $p > 0.05$), H4b ($\beta = 0.030$, $p > 0.05$), H4c ($\beta = 0.083$, $p > 0.05$) and H4d ($\beta = -0.040$, $p > 0.05$). The change of the R^2 value (i.e. 0.017) is below the threshold value of 0.02. These results together do not support any of the hypotheses (H4a, H4b, H4c and H4d) that age would moderate the association between each of the four CSR dimensions and employee engagement, such that the impact is stronger among elder employees.

Discussion and Implications

While research into CSR practices has surged, scholars have bemoaned the paucity of studies examining the differential impact of organisations' CSR initiatives on employee attributes such as engagement, organisational commitment and job satisfaction (Harvey et al., 2017; Singhapakdi et al., 2019; McNamara et al., 2017). Moreover, the role of unique historical, cultural and institutional effects in shaping CSR practices, and stakeholder evaluation of these practices, has led to calls for more CSR research in contexts of fragile and complicated institutional settings (Jamali et al., 2020). In response to calls for further research

to enhance our understanding in these areas (De Silva & Lokuwaduge, 2019; Roger & Ashforth, 2017), and drawing insights from the integration of institutional, stakeholder and social exchange theories, this study explores the direct effect of each of the CSR dimensions, namely, economic, legal, ethical and discretionary CSR practices, on employee engagement as well as on job satisfaction levels. The results reveal that each of the four CSR dimensions (economic, legal, ethical and discretionary) positively and significantly enhances employee engagement and satisfaction levels at work in organisations. The results also show that the ethical and discretionary CSR initiatives elicit much stronger employee engagement levels than the economic and legal dimensions. Similarly, ethical, discretionary and legal CSR initiatives facilitate higher employee satisfaction than the economic CSR initiatives. These results contradict findings in a number of other studies with regard to some of the CSR dimensions (Barakat et al., 2016; Chen, Hong, & Occa, 2019; Michailides & Lipsett, 2013; Smith & Langford, 2011).

The study also examines the moderating role of employee age on the association between each of the distinct CSR dimensions and employee satisfaction as well as engagement levels. However, the empirical results do not demonstrate a significant moderating role of employee age on the association between CSR and employee satisfaction as well as engagement levels at work. This finding contradicts earlier arguments that employees' chronological age could influence the impact of CSR on their commitment (Wisse et al., 2018). Nevertheless, the demographic characteristics and cultural orientation of the working group in this research context may explain this finding. The majority of the respondents in this study are below 50 years of age and may therefore be regarded as a younger sample. The Population Reference Bureau (2020) revealed that the research context, and the whole of Africa for that matter, is home to the world's youngest population and almost half (41%) of the population is below 15 years old. It has a large youthful working population and a very small old adult

population (Population Reference Bureau, 2020). This sample was therefore not differentiated enough by employee age to reveal a significant moderating impact of older employees on the association of CSR practices and employee satisfaction and engagement levels as hypothesised in this study and also suggested by existing studies (Wisse et al., 2018). Notwithstanding this, these findings together have several theoretical and managerial implications.

Theoretical implications

This study makes a number of significant contributions to the CSR, ethics, human resource management and strategy literature in several ways. First, scholars have made specific calls for further studies to empirically examine how the different characteristics of CSR initiatives influence employees' attitudes such as employee engagement, job satisfaction and other employee outcomes (De Silva & Lokuwaduge, 2019; Harvey et al., 2017; Opoku-Dakwa et al., 2018; Rogers & Ashforth, 2017; Singhapakdi et al., 2019; Story & Neves, 2015). We respond to these calls by investigating the unique impact of the individual CSR dimensions on employee engagement and satisfaction levels in organisations. The study therefore provides greater clarity on the extent to which each CSR dimension contributes to employee engagement and satisfaction levels. By so doing, we are able to distinguish between the types of CSR dimensions that generate superior engagement and satisfaction levels. Our study reveals that the different CSR dimensions do not have an equal impact on employee engagement and satisfaction levels. Specifically, ethically, or morally focused, CSR initiatives provide superior employee engagement and satisfaction levels in organisations than the other dimensions. Discretionary CSR initiatives also provide more meaningfulness for employees, leading to higher levels of employee engagement and satisfaction levels. The CSR activities focusing on legal compliance also enhance employee job satisfaction levels, whilst the economic dimension of CSR activities provides the least contribution to employee engagement and satisfaction levels in organisations. This uneven contribution of the different CSR dimensions to employee

engagement and satisfaction is insightful and provides some clarity around the conflicting findings in existing studies (Barakat et al., 2016; Chen et al., 2019; Michailides & Lipsett, 2013; Smith & Langford, 2011).

Second, the study extends the CSR and organisational behaviour literature by integrating Carroll's CSR dimensions, employee engagement, employee satisfaction and employee age in a single model to interrogate the moderating and direct effects of specific CSR dimensions on internal stakeholder behaviour. This approach facilitates the effective cross-fertilisation of CSR and organisational behaviour literature. The study therefore enhances our understanding of how internal stakeholders evaluate and respond to different dimensions of CSR activities. The study also highlights the importance and applicability of the social exchange and social identity theories in bringing the CSR and engagement literature together to explore an important organisational issue. The findings reveal that when an organisation, through its CSR activities, is considered moral, employees associate themselves more with this image and commit to the goals and activities of the organisation in a positive way (Valentin et al., 2015). Moreover, although the economic dimension is classified as the foundational and primary CSR dimension on which the other dimensions rely (Carroll, 1979; Lu et al., 2020), the findings in this study acknowledge its importance, yet also highlight the superior contribution of the ethical, followed by the legal and discretionary CSR activities to employee engagement and satisfaction levels. It further reveals that CSR activities that extend beyond discretionary activities in the research context improve stakeholder relationships, and enhance organisations' reputations and performance through employees' productivity (Gruber & Schlegelmilch, 2015).

Third, by examining the moderating effect of employee age on the link between CSR types and outcomes, the study has also enriched the literature in terms of the variability of CSR impact on different types of employees. The study highlights that age is not a strong and

important explanatory variable of employees' reactions to their organisations' CSR practices in the research context. The identification that age is not a differentiator in the relationship between CSR and employee engagement and satisfaction levels is essential in the unique business and institutional context of the research with a large number of younger workers. The study therefore builds on the socio-emotional selective theory by demonstrating empirically that age is not a function that enhances the influence of CSR on employee engagement and satisfaction levels. While prior studies suggest that chronological age may enhance employees' positive attributes at work (Wisse et al., 2018), our study explicitly and empirically tests this and finds no such effects. Thus, instrumentally-related goals, as associated with younger employees, and emotionally meaningful goals, as associated with older employees, may not differently shape employees' perceptions of CSR practices and their responses at work in this research context.

Finally, examining these issues from an under-researched context, particularly focusing on employees' reaction to organisations' CSR practices, has enriched the literature and enhanced our understanding. The evidence that the ethics and discretionary components of CSR have a stronger impact on employee engagement, while legal, ethical and discretionary CSR practices strongly influence employees' satisfaction levels in this research context is an interesting and insightful contribution to the literature. Moreover, the evidence that age is not a differentiator in employees' responses to CSR practices in this context is a unique departure from the established literature (Wisse et al., 2018). The evidence from this context further serves as a solid foundation for comparing employee engagement issues between the research context and other well-researched contexts, particularly in the developed western context.

Practical Implications

Scholars have highlighted that a high level of ambivalence still exists with regard to employee engagement and satisfaction (Davies, Mete, & Whelan, 2018; Eldor & Vigoda-

Gadot, 2017), and have advocated for a deeper understanding of how to practically and meaningfully enhance employee engagement and satisfaction levels at work (Opoku-Dakwa et al., 2018). By establishing the differential effects of CSR dimensions in the research context, we draw attention to how managers can effectively design and implement specific types of CSR to meaningfully enhance employee engagement and satisfaction levels. Specifically, managers should prioritise ethically focused CSR initiatives, followed by discretionary and legal CSR initiatives, in order to scale-up employee engagement and satisfaction levels at work. Employees perceiving their organisations' CSR practices positively will experience enhanced engagement and satisfaction levels. Working for a socially responsible company elicits a sense of pride that reinforces the self-confidence of employees and improves their self-esteem (Murray et al., 2015; Jones, 2010).

These findings are also significant in the context of Ghana and sub-Saharan Africa where there is a large, youthful workforce, with a collectivist culture (Aryee, 2004). Scholars have suggested that HR practices in this context are not yet sophisticated compared to those in the developed world and that monetary incentives are the main approaches to motivating employees in terms of commitment and productivity (Aryee, 2004). Our study offers other creative approaches for managers to utilise in motivating employees and enhancing engagement and satisfaction levels. Managers of companies that seek to promote high employee engagement and satisfaction levels should design CSR initiatives that focus on advancing sound ethical policies in their operations. Sound ethical policies, such as having a comprehensive code of conduct, core values, following professional standards, fairness towards employees, and a confidential procedure to report workplace misconduct, will generally lead to a more positive work environment. This act will further enhance organisational trust and push employees to be committed towards the organisation's mission and objectives (Saks, 2006; Chaudhary, 2017). Finally, managers can also understand from the

findings that employee age does not impact the level of employee engagement in response to ethical, discretionary and legal CSR initiatives. From the policy angle, governments in the research context could develop legislative or policy instruments that guide organisations towards initiating and implementing ethical, discretionary and legal CSR initiatives rather than economic activities. That will contribute to overall employee engagement levels across industries in the research context.

Conclusion and Limitations

In this paper, we sought to examine: (1) the direct individual impact of economic, legal, ethical and discretionary CSR initiatives on employee engagement and job satisfaction levels; and (2) the moderating role of employees' chronological age on the relationship between the individual CSR practices and employee engagement and satisfaction levels. We demonstrate how individual CSR dimensions can serve as critical antecedents of employee engagement and satisfaction levels. Despite the important contributions the study makes to both literature and practice, there are some limitations. First, the consideration of employee age alone as a moderator in this study may not be enough. There are other individual between-person variations such as gender or marital status that could influence each CSR dimension contribution to employee engagement and satisfaction levels (Keating & Heslin, 2015). Future studies could therefore consider exploring other mediating or moderating factors that may influence the relationship between CSR dimensions and employee engagement or satisfaction levels. In addition, the study is based on a sample from one sub-Saharan African country. Although there are similarities in the CSR and human resource practices in countries within the SSA region, slight differences do exist. Future studies could therefore replicate the study across multiple SSA countries. Despite the above limitations, the findings in this study have contributed to the existing CSR and human resource literature.

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Table 1: Characteristics of Sample Firms and Respondents

Description	Frequency	Percentage	Description	Frequency	Percentage
<i>Age of employee</i>			<i>Gender</i>		
Between 20-29	92	28.6%	Male	168	52.2%
Between 30-39	92	28.6%	Female	154	47.8%
Between 40-49	89	38.5%			
Between 50-59	43	4.0%			
Between 60 +	29	0.3%			
<i>Educational level</i>			<i>Tenure at work</i>		
Secondary School Graduate	6	1.9%	Less than 2 years	78	24.2%
SSCE/WASSCE			Between 2 – 5 years	109	33.9%
HND/DIPLOMA	25	7.8%	Between 6 – 10 years	60	18.6%
Bachelor Degree	202	62.7%	Between 11–15 years	44	13.7%
Post Graduate (Masters, PhD, DBA, etc.)	82	25.5%	Between 16–20 years	19	5.9%
OTHERS	7	2.2%	More than 20 years	12	3.7%

N = 233

Table 2. Measurement Model

Constructs, Details of Measures, and Results of Validity Tests	Standardised Factor Loadings
<i>ECONOMIC CSR (Cronbach's $\alpha = 0.89$)</i>	
1a. Our business has a procedure in place to respond to every customer complaint.	0.843
1b. We continually improve the quality of our products.	0.824
1c. We use customer satisfaction as an indicator of our business performance.	0.782
1d. We have been successful at maximising our profits.	0.780
1e. We strive to lower our operating costs.	0.754
1f. We closely monitor employee's productivity.	0.745
1g. Top management establishes long-term strategies for our business	0.721
<i>LEGAL CSR (Cronbach's $\alpha = 0.85$)</i>	
2a. Our contractual obligations are always honoured.	0.833
2b. All our products meet legal standards.	0.829
2c. The managers of this organisation try to comply with the law.	0.803
2d. Our company seeks to comply with all laws regulating hiring and employee benefits.	0.783
2e. Managers are informed about relevant environmental laws.	0.694
2f. We have programs that encourage the diversity of our workplace.	0.580
2g. Internal policies prevent discrimination in employees' compensation and promotion.	0.568
<i>ETHICAL CSR (Cronbach's $\alpha = 0.87$)</i>	
3a. Members of our organisation follow professional standards.	0.826
3b. Our business has a comprehensive code of conduct.	0.795
3c. Top managers monitor the potential negative impacts of our activities on our community.	0.777
3d. Our employees are required to provide full and accurate information to all customers.	0.752
3e. We are recognised as a trustworthy company.	0.750
3f. A confidential procedure is in place for employees to report any misconduct at work.	0.734
3g. Fairness toward co-workers and business partners is an integral part of our employee evaluation.	0.645
<i>DISCRETIONARY CSR (Cronbach's $\alpha = 0.91$)</i>	
4a. The corporation tries to contribute toward bettering the local community.	.838
4b. The corporation tries to improve the image of its product.	.832
4c. The corporation tries to fulfil its social responsibility.	.829
4d. The corporation tries to improve its corporate image.	.814
4e. The corporation tries to improve perception of its business conduct.	.799
4f. The corporation tries to help the poor.	.769
4g. The corporation tries to accommodate governmental request	.697
<i>EMPLOYEE ENGAGEMENT (Cronbach's $\alpha = 0.91$)</i>	
5a. I am enthusiastic about my job.	0.855
5b. My job inspires me.	0.824
5c. At my job, I feel strong and vigorous.	0.821
5d. I am proud on the work that I do.	0.816
5e. When I get up in the morning, I feel like going to work.	0.808
5f. I feel happy when I am working intensely.	0.785
5g. I am immersed in my work.	0.695
5h. At my work, I feel that I am bursting with energy.	0.687
<i>EMPLOYEE SATISFACTION (Cronbach's $\alpha = 0.89$)</i>	
6a. I am satisfied with my professional activities.	0.824
6b. I am satisfied with the work climate where I work.	0.817
6c. I am satisfied with my working conditions.	0.788
6d. I am satisfied with the understanding that I have with my line manager.	0.764
6e. I am satisfied with the responsibilities entrusted to me.	0.756
6f. I am satisfied with the understanding that I have with my colleagues.	0.739
6g. In comparison with most jobs, mine is very interesting.	0.725

Table 3: Descriptive and inter-construct correlations

Item	Mean	S. D.	1	2	3	4	5	6	7	8	9	10
1. Gender	1.48	0.50	1									
2. Educational Level	3.18	0.68	0.02	1								
3. Tenure	2.54	1.35	0.04	0.26**	1							
4. Age	2.19	0.91	0.02	0.22**	0.63**	1						
5. Economic CSR	5.58	1.04	-0.05	0.09	0.05	0.10	1					
6. Legal CSR	5.50	0.94	0.02	0.07	0.05	0.05	0.63**	1				
7. Ethical CSR	5.72	0.90	-0.04	0.07	0.09	0.10	0.65**	0.73**	1			
8. Discretionary CSR	5.65	1.00	0.06	0.08	0.07	0.06	0.61**	0.65**	0.65**	1		
9. Employee Engagement	5.48	1.04	-9.09	-0.11*	0.03	0.06	0.42**	0.43**	0.48**	0.43**	1	
10. Employee Satisfaction	5.43	0.93	-0.10	-0.02	0.13*	0.14*	0.40**	0.46**	0.48**	0.42**	0.71**	1

N = 322; *P < 0.05; **P < 0.01 (2-tailed)

Table 4: Main Effects of Gender, Age, and Tenure in Company on Employee Engagement

Variables	Employee Attributes									
	Employee Engagement				Employee Satisfaction					
Models	1	2	3	4	5	6	7	8	9	10
Hypotheses	H1a	H1b	H1c	H1d		H2a	H2b	H2c	H2d	
Control variables										
Gender	-.065	-.094	-.068	-.109*	-.081	-.084	-.111*	-.086	-.126*	-.103*
Age	.037	.070	.052	.072	.048	.070	.098	.081	.101	.083
Educational Level	-.164**	-.158**	-.156**	-.160**	-.168*	-.086	-.083	-.080	-.083	-.090
Tenure at Work	.027	.005	-.004	-.001	.002	.088	.066	.058	.061	.061
<i>Main effects</i>										
Economic CSR	.423***				.118	.388***				.055
Legal CSR		.433***			.081		.446***			.158*
Ethical CSR			.480***		.243**			.466***		.223**
Discretionary CSR				.439***	.159*				.422***	.145*
R2	0.203	0.214	.255	.218	.296	.185	.234	.251	.213	.290
Adjusted R2	0.191	0.202	.243	.206	.278	.172	.222	.239	.200	.272
ΔR²	0.175	0.186	.227	.191	.272	.148	.197	.214	.176	.261
F change	69.57***	74.9***	96.4***	77.0***	24.175***	57.4***	81.4***	90.5***	70.8***	23.043 ***
Durbin Watson	1.749	1.662	1.675	1.680	1.681	1.830	1.811	1.752	1.803	1.770

N = 233; *P < 0.05; **P < 0.01; ***P < 0.001 (2-tailed)

Table 5: Moderating Effects of Age on CSR with Employee Engagement/Satisfaction.

Variables	Employee Attributes					
	Employee Satisfaction			Employee Engagement		
Models <i>Hypotheses</i>	Model 11	Model 12	Model 13 <i>H3a, H3b, H3c, and H1d</i>	Model 14	Model 15	Model 16 <i>H4a, H2b, H2c, and H2d</i>
<i>Step 1: Control variables</i>						
Gender	-.105	-.103*	-.103*	-.087	-.081	-.072
Educational Level	-.051	-.090	-.089	-.128*	-.168*	-.157**
Tenure of Work	.143*	.061	.055	.064	.002	-.015
<i>Step 2: Independent (IV) and Moderator Variable (MV)</i>						
Economic CSR		.055	.055		.118	.121
Legal CSR		.158*	.157*		.081	.074
Ethical CSR		.223**	.225**		.243**	.257**
Discretionary CSR		.145*	.149*		.159*	.170*
Age		.083	.089		.048	.050
<i>Step 3 Interaction terms</i>						
Economic CSR * Age			.007			.066
Legal CSR * Age			-.038			.030
Ethical CSR*Age			.046			.083
Discretionary CSR * Age			.004			-.040
R²	.029	.290	.291	.024	.296	.313
Adjusted R²	.020	.272	.264	.015	.278	.286
ΔR²	.029	.261	.001	.024	.272	.017
F change	3.179*	23.043 ***	.114	2.582*	24.175***	1.883
Durbin Watson	1.759	1.770	1.775	1.616	1.681	1.654

N = 233; *P < 0.05; **P < 0.01; ***P < 0.001 (2-tailed)