

SPECIAL ISSUE

How and when employees' attributions of their employers' CSR activities affect their extra-role work behavior

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Abstract

The objective of this research is to examine how and when employees' attributions of corporate social responsibility (CSR) affect their extra-role service behaviors. The research analyses the mediating role of work meaningfulness in the employees' CSR attributions–extra-role behaviors relationships. The moderating role of employees' attitudes toward CSR in both the relationships between CSR attributions and work meaningfulness and in the mediated relationship is also studied. The hypotheses were tested on a sample of 204 frontline employees of four- and five-star hotels in Spain using structural equations and the PROCESS macro. The results indicate that only substantive CSR attributions positively influenced employees' extra-role service behaviors and that the relationship occurs through the work meaningfulness experienced by employees. While substantive CSR attributions boosted work meaningfulness and subsequent extra-role service behavior regardless of personal attitudes toward CSR, the link between symbolic CSR attributions and work meaningfulness as well as the mediated relationship with extra-role service behaviors were found to be moderated by employees' personal attitudes toward CSR. When employees had lower personal attitudes toward CSR, symbolic CSR attributions positively affected work meaningfulness and extra-role service behavior; when attitudes toward CSR were higher, the relationships were not significant. Interesting theoretical contributions and practical insights follow from these findings.

KEYWORDS

attitude toward CSR, CSR attributions, extra-role behaviors, hospitality industry, work meaningfulness

1 | INTRODUCTION

Corporate social responsibility (CSR) has attracted unprecedented interest in the business management literature (Zhao et al., 2022). Although most of the research on CSR has been developed at the organizational level, research has begun to study how firms' CSR actions influence individuals (Gond et al., 2017). Recent meta-analyses

(e.g., Paruzel et al., 2021; Zhao et al., 2022) have highlighted that employees' CSR perceptions act as key antecedents of their attitudes and behaviors at work. Academic research in the tourism industry, particularly the hotel sector, shows an awareness of the growing interest in CSR, although to a lesser extent than in other industries (Sánchez-Camacho et al., 2022). The sector's growth has been accompanied by an increased concern for environmental impact due

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to the high water and energy consumption and waste generation (Pham et al., 2024). Together with regulatory and stakeholder pressures and image enhancement, this has led hotels, especially large chains, to report on CSR practices. At the same time, the authenticity of such practices has begun to be questioned (Sánchez-Camacho et al., 2022).

Recognition that stakeholders may interpret the firm's CSR initiatives in different ways combined with growing skepticism about the motives of firms to undertake CSR actions has prompted a new research stream: the study of how stakeholders' attributions of motives condition their responses to firms' CSR actions and policies (hereinafter, CSR attributions). While research on this emerging and suggestive new perspective on employees' CSR attributions (Aggarwal & Singh, 2022) is still limited (Afridi et al., 2023; Boğan & Sarıışık, 2020), it is beginning to offer promising insights by affecting individual attitudes and behaviors. To fill this gap and further this line of research, this paper examines—based on theories of attribution (Donia & Tetrault Sirsly, 2016), sensemaking (Aguinis & Glavas, 2019), and social identity (Tajfel, 1979)—the consequences of frontline employees' CSR attributions (substantive and symbolic) on extra-role service behaviors in the hotel industry and how and when these relationships occur.

We focus on these discretionary behaviors because they are key to ensuring the hotel's success and sustainability (Castro-Casal et al., 2019; Rescalvo-Martin et al., 2021). The difficulty in anticipating the required behaviors that guarantee client satisfaction requires frontline employees to be willing to go beyond the job requirements to offer clients a quality service (Rescalvo-Martin et al., 2021). Consequently, examining the effects of employees' CSR attributions (substantive and symbolic) on such behaviors is a matter of utmost interest, although it has scarcely been analyzed. The studies by Story and Neves (2015) and Afridi et al. (2023) are two exceptions in this regard. The former evidenced the influence of the interaction between both attributions, while the latter, which was in the hotel sector, combined them into one construct, thus not allowing an examination of their differential effects.

In response to the "how," this research examines work meaningfulness as a mechanism that translates the effect of employees' CSR attributions on extra-role service behaviors. The CSR initiatives undertaken by the firm (Lysova et al., 2019) and the employees' attributions play major roles in how these CSR initiatives act as a source of meaningfulness (Aggarwal & Singh, 2023; Aguinis & Glavas, 2019; Glavas & Kelley, 2014). The extent to which the employee experiences the work as meaningful, important, and worthwhile (Hackman & Oldham, 1975, p. 162) is considered one of the most relevant factors for employees (Bailey et al., 2019; Glavas & Kelley, 2014), with great impact on their individual outcomes (Allan et al., 2019; Lysova et al., 2019): in our study, extra-role service behaviors. However, the influence of CSR attributions on work meaningfulness and subsequent individual outcomes remains understudied (except for the recent study by Nejati and Shafaei (2023)).

In response to the "when," we reason that employees' personal attitudes toward CSR are a boundary variable that conditions the

effects of employees' CSR attributions on work meaningfulness (Aguinis & Glavas, 2019; Lysova et al., 2019) and subsequent service extra-role behaviors. Personal factors, such as employees' values, beliefs, and attitudes toward the firm's CSR in general (George et al., 2021), interact with organizational factors (such as CSR) to affect outcomes (namely, work meaningfulness; Aguinis & Glavas, 2019; Lysova et al., 2019). We were only able to uncover one study that examined the interactive effect between employees' CSR attributions and their attitudes toward CSR (Donia et al., 2019), in this case, on person–organization (P-O) fit and subsequent attitudinal and behavioral responses.

This research adds new insights to CSR and work meaningfulness literature in a few ways. First, it explores the differential effects of employees' CSR attributions (substantive vs. symbolic) on their predisposition to engage in extra-role service behaviors. Second, it provides new evidence on the CSR attributions–work meaningfulness relationship, which has thus far been scarcely analyzed. For Lysova et al. (2019, p. 383), more research is needed that analyze the factors that hinder people from experiencing work meaningfulness. Third, it examines the moderating effect of employees' personal attitudes toward CSR in the employees' CSR attributions–work meaningfulness relationships since their responses may differ even if their CSR attributions (either substantive or symbolic) are the same. Finally, in examining the moderated mediation model resulting from the combination of the previous relationships, we delve into the complex relationships linking employees' CSR attributions to extra-role service behaviors. To our knowledge, these relationships have not previously been formulated. Because firm CSR actions attributed to selfish or symbolic motives may be considered by employees as greenwashing, especially by those with a high attitude toward CSR, this study answers the calls made by Lu and Jamali (2023) and Robertson et al. (2023) for research that analyzes the consequences of greenwashing behavior in CSR on employees' behaviors.

2 | THEORETICAL BACKGROUND AND HYPOTHESIS DEVELOPMENT

CSR scholars have begun to reexamine how individual outcomes are affected by employees' perceptions of CSR, and they distinguish different CSR categories based on their nature: external vs internal, that is, aimed at improving the well-being of external versus internal stakeholders, respectively (Aggarwal & Singh, 2022; Hur et al., 2019), and embedded versus peripheral. Unlike peripheral CSR, embedded CSR is integrated into the firm's strategy and operations (Aguinis & Glavas, 2013).

Drawing on attribution theory (Kelley & Michela, 1980), previous research suggests that employees care about the underlying motivations for CSR (CSR attributions). Authors such as Boğan and Sarıışık (2020), Chaudhary and Akhouri (2018), Vlachos, Epitropaki, et al. (2013), and Vlachos, Panagopoulos, and Rapp (2013) have analyzed the differential effects of intrinsic and extrinsic CSR attributions. The former are referred to as selfless motivations with the

objective of benefiting society and doing good, while the latter focus on the firm's self-interest. Vlachos, Panagopoulos, and Rapp (2013) and Chaudhary and Akhouri (2018) reported that the effect of intrinsic CSR attributions on employees' attitudes (job satisfaction and engagement, respectively) was positive and significant, while that of extrinsic CSR attributions was not significant. In the hotel industry, Boğan and Sarıışık (2020) found that intrinsic CSR attributions fostered affective commitment and extrinsic CSR attributions harmed it. Both hotel integrity and congruence between external and internal CSR promoted intrinsic attributions and decreased extrinsic attributions.

Donia and Tetrault Sirsly's (2016) framework categorizes employees' CSR attributions either as substantive (i.e., genuine, authentic, sincere) or symbolic (i.e., selfish, self-interested). Substantive versus symbolic CSR attributions are conceptually similar to intrinsic versus extrinsic CSR attributions (Aggarwal & Singh, 2022; Boğan & Sarıışık, 2020; Donia et al., 2019). Substantive CSR attributions imply that employees believe everything the firm does that is good for both society and the environment is prompted by sincere and genuinely caring motives. In contrast, symbolic CSR attributions refer to practices focused on the gains for the firm. Employees may perceive these CSR practices as a means for the firm to get something in return or to prevent possible sanctions (Vlachos, Epitropaki, et al., 2013). Thus, employees' attributions of the underlying motivations for CSR activities can play a significant role in their reactions (Kelley & Michela, 1980).

Emerging research on CSR attributions, as perceived by employees, has uncovered links to individual outcomes, such as organizational trust (Vlachos et al., 2010), job satisfaction (Chen et al., 2023; Vlachos, Panagopoulos, & Rapp, 2013), affective commitment (Boğan & Sarıışık, 2020; Nejati & Shafaei, 2023), in-role (Afridi et al., 2023) and extra-role performance (Story & Neves, 2015), individual performance (Donia et al., 2019), and extra-role social responsibility (Babu et al., 2020); pro-environmental behaviors (Vila-Vázquez et al., 2023a); engagement and creativity (Ahmad et al., 2019; Chaudhary & Akhouri, 2018), or turnover intention (Chen et al., 2023). Turker et al. (2023) used a scenario design methodology and examined the link between CSR authenticity and firm attractiveness.

2.1 | CSR attributions and employees' extra-role service behavior

Employees' extra-role behavior is referred to as the behavior that is not part of their formal job description. These kinds of behaviors are a significant resource for organizational functioning, although they are voluntary and not specified in employment contracts (Story & Neves, 2015). Social identity theory (Tajfel, 1979) states that employees will feel more identified with and proud of a firm that goes beyond their own interests and benefits and promotes the well-being of its various stakeholders (substantive CSR). If these initiatives and practices are guided by a genuine and sincere desire to do good and contribute to the well-being of society, they are likely to

be perceived by employees as substantive, generating a sense of pride and belonging that will encourage them to go beyond their jobs and engage in voluntary work behaviors (Afridi et al., 2023). Positive feelings toward one's firm are usually translated into voluntary behavior. On the contrary, symbolic attributions, which are perceived as self-interested, for the purpose of benefiting the firm's external image and the derived profits, or as a response to pressures from interest groups to which the firm is related (Donia et al., 2019), may be perceived as greenwashing and unethical, resulting in employees' perceptions of organizational cynicism (Li et al., 2022). As a result, they will not be encouraged to engage in voluntary and altruistic behaviors; at most, they are likely to be focused on in-role performance.

We argue that the employees' perceptions of their firms' CSR activities, substantive or symbolic, are key to understanding the link between CSR and favorable results, such as extra-role service behavior. A few studies have analyzed the link between CSR attributions and employees' discretionary behaviors. Story and Neves (2015) found that the interaction between intrinsic and extrinsic CSR attributions positively affected employee extra-role performance. Afridi et al. (2023) found that CSR attributions (as a combination of intrinsic and extrinsic) positively affected various extra-role discretionary behaviors: proactivity, adaptivity, knowledge sharing, and creativity. Babu et al. (2020) concluded that symbolic CSR attributions translated the negative effect of firm hypocrisy onto employees' extra-role social responsibility discretionary behavior. According to Vlachos et al. (2017), since employees are habituated to the firm's selfishness, it is not surprising that selfish CSR attributions do not harm extra-role behaviors. Donia et al. (2019) examined the role of substantive and symbolic attributions on individual performance. Because performance was measured as a second-order construct, their study did not provide insights into the effect of attributions on organizational citizenship behavior. Based on previous arguments, we formulate the following hypothesis:

Hypothesis 1a. Substantive CSR attributions will have a positive influence on extra-role service behavior.

Hypothesis 1b. Symbolic CSR attributions will not have a positive influence on extra-role service behavior.

2.2 | CSR attributions' indirect effects on extra-role service behavior through employees' work meaningfulness

Sensemaking theory (Aguinis & Glavas, 2019), social identity theory (Tajfel, 1979), and attribution theory (Donia & Tetrault Sirsly, 2016) can explain how employees' CSR attributions will determine employees' work meaningfulness and subsequent extra-role behavior. Previous research has analyzed the link between CSR perceptions

and work meaningfulness. According to Lysova et al. (2019), meaningful work should include organizational factors besides job-related factors, sociocultural factors, and individual factors; more specifically, they considered organizational practices (such as CSR) as an antecedent of work meaningfulness for employees.

Aguinis and Glavas (2019) recently adapted the sensemaking theory (Weick, 1995). These authors developed a model that considers employees as taking an active role in making sense of CSR as they “seek and find” work meaningfulness. Since this theory assumes that people try to satisfy their need for meaningfulness and try to make sense of ongoing experiences based on different variables (intraindividual, intraorganizational, or interorganizational), employees are likely to give meaning to CSR activities in different ways, from experiencing them as substantive to symbolic or even greenwashing (Aguinis & Glavas, 2019).

According to social identity theory, individuals seek to belong to well-known and respected firms that are compatible with their beliefs and values, thus satisfying their needs for relationships and meaningfulness (De Roeck et al., 2014). Being part of a firm that works for the common good and is engaged in a social purpose that transcends its own interests (Glavas & Kelley, 2014) may satisfy employees' needs for meaningful existence (Glavas, 2012). Thus, it is to be expected that the substantive attributes of CSR will be positively related to work meaningfulness. In contrast, symbolic attributions are perceived by employees as inauthentic and as instrumental to and focused on the firm's own outcomes, and thus, employees may view management as behaving cynically and with little or no honesty (Li et al., 2022). Employees will begin to question why they work at that firm and will feel less identified with it, all of which will lead to a weakening of their work meaningfulness and engagement (Aguinis & Glavas, 2019) and their willingness to identify with the firm. The only study to date on the CSR attributions–work meaningfulness relationship of which we are aware (Nejati & Shafaei, 2023) evidenced that only substantive CSR attributions nurtured work meaningfulness. Drawing on previous arguments and research, we therefore hypothesize:

Hypothesis 2a. Substantive CSR attributions will have a positive influence on work meaningfulness.

Hypothesis 2b. Symbolic CSR attributions will have a negative influence on work meaningfulness.

The propensity toward voluntary behavior is linked to the meaningfulness that people achieve in their work. These individuals often perceive high value in using their energy to participate in activities that benefit others (Tummers & Knies, 2013). Since they feel good about themselves, they will be especially willing to concentrate such positive feelings into extra-role behaviors. Therefore, employees who feel meaningfulness in their work may feel more confident to channel their work energy into extra-role activities while fulfilling the duties assigned to their positions (Koopman et al., 2016). Employees who are willing to invest themselves in their work tend

to view their work role as including a broader range of activities (Vila-Vázquez et al., 2018; Kahn, 1990), and for this reason, they will exceed the formal requirements of their jobs and will perform extra-role behaviors (Vila-Vázquez et al., 2023b; Rich et al., 2010). The meta-analysis by Allan et al. (2019), which was based on three studies, reported a correlation of .33 between meaningfulness and organizational citizenship behaviors.

Conversely, employees who attribute CSR to the firm's self-interest motives (symbolic attributions) may feel that the firm does not care enough about stakeholders and society and that their work is unimportant and does not contribute to making a difference; this poses a misalignment in work requirements and beliefs and values (Spreitzer, 1995), weakening their self-image and the work meaningfulness they experience (Afsar & Umrani, 2020). Attribution theory indicates that these attributions may be perceived as a mere greenwashing (Donia et al., 2019). As a result, employees will be unwilling to go above and beyond the call of duty and exert discretionary efforts to help others. They will merely observe established rules and procedures but will not feel personally involved in creating a relationship with clients that transcends formal thresholds.

Nejati and Shafaei (2023) found that while work meaningfulness mediated the relationship between substantive attributions and affective commitment, the same was not the case with respect to symbolic attributions. Donia et al. (2019) evidenced that the relationships between substantive and symbolic CSR attributions on individual performance were indirect via P-O fit (positive for substantive and negative for symbolic) and work attitudes. Drawing on previous arguments and given that CSR attributions are expected to influence work meaningfulness perception, we therefore formulate the following hypothesis:

Hypothesis 3a. Substantive CSR attributions will have an indirect positive influence on extra-role service behavior through work meaningfulness.

Hypothesis 3b. Symbolic CSR attributions will have an indirect negative influence on extra-role service behavior through work meaningfulness.

2.3 | Moderating the role of attitudes toward CSR

Scholars have pointed out that individual differences in employees' values and attitudes toward CSR operate as important contingency factors that may condition employees' responses to CSR (George et al., 2021; Huber & Hirsch, 2017). The P-O fit framework (Cable & Edwards, 2004) has been used to argue for these relationships. The fit between employees' values and attitudes with the organizations in which they work generates positive outcomes, such as greater commitment, identification with the organization, or extra-role behaviors (Kristof-Brown et al., 2005).

Spanjol et al. (2015) found that the fit between firm and employee environmental orientation generated higher satisfaction

and creativity. Huber and Hirsch (2017) corroborated that individuals' personal attitudes toward sustainability or CSR reinforced the effects of the sustainability of an incentive system on attraction, motivation, and cooperation. Turker (2009) examined whether CSR importance interacted with CSR perceptions to affect organizational commitment. However, it only moderated the relationships of CSR to the social and non-social stakeholders' dimension and organizational commitment. George et al. (2021) argued that employees' beliefs about CSR are an important moderator between CSR and attitudinal outcomes. They tested that the importance employees attach to CSR would strengthen the mediated relationship between stakeholders-CSR and affective commitment through trust. Only the hypotheses for employee-CSR and consumers-CSR were confirmed. However, these studies did not consider employees' attributions of their firm's CSR actions, which may partly explain the contradictory results.

As proposed by Donia and Tetrault Sirsly (2016) and Donia et al. (2019), depending on the value that employees personally attach to CSR, their self-orientation, their moral identity, or other personal factors, their reactions in terms of behaviors and attitudes may differ even if their CSR attributions are the same (either substantive or symbolic). These personal variables may reinforce, attenuate, or reverse the effects of CSR attributions on outcomes. Donia et al. (2019) tested whether the relationships between CSR attributions and P-O fit were conditional on employees' CSR importance. Results indicated that perceived P-O fit derived from substantive attributions was higher for those employees who highly valued CSR. Lysova et al. (2019, p. 376) argued that it is precisely the person-environment fit that makes it possible to move toward meaningful work and highlighted the need to analyze the interaction between environmental effects (e.g., organizational factors, such as CSR practices) and personal characteristics on the experience of work meaningfulness.

According to sensemaking theory (Aguinis & Glavas, 2019), intra-individual factors (e.g., personal values and beliefs, moral identity) influence the sense-making process. Employees filter and process information about firm CSR through their own values and beliefs. Since CSR-derived sensemaking varies depending on the values and beliefs held by employees, Aguinis and Glavas (2019) argued that the effect of CSR on work meaningfulness would be strengthened for employees with high environmental and communal values.

Drawing on sensemaking theory (Aguinis & Glavas, 2019) and the P-O fit approach (Cable & Edwards, 2004), this study posits that if employees who strongly believe in CSR and consider it personally important attribute the firm's CSR to substantive motives, then the greater the concordance or consistency between what they value and what they believe the firm values (substantive attributions), the greater their work meaningfulness will be (Donia et al., 2019; Lysova et al., 2019). In contrast, if they perceive an inconsistency between the personal importance they attach to CSR and the motives that move the firm (symbolic attributions), they will react more negatively, experiencing lower work meaningfulness. These CSR actions aimed at a mere external image or prestige enhancement may be

considered by employees highly concerned about CSR as greenwashing. Supporting this argument, Li et al. (2022) argued that green values will amplify the negative response to greenwashing actions by the firm.

In summary, when employee attitudes toward CSR are high, genuine CSR attributions will have a more positive effect on work meaningfulness. When employees less interested in CSR attribute the firm's CSR to sincere motives, the positive effect of substantive CSR attributions on work meaningfulness is expected to be weaker. When employees are highly sensitive toward CSR, symbolic CSR attributions will have a more negative effect on work meaningfulness. When employees unconcerned about CSR attribute the firm's CSR to egoist motives, the negative effect of these attributions on work meaningfulness is expected to be weaker. Finally, the mediated relationships between attributions and extra-role service behavior are expected to be conditioned by the personal importance that employees attach to CSR, which is strengthened when employees have a highly positive attitude toward CSR and dampened when their attitude toward CSR is lower. Based on the presented arguments, the following hypotheses are proposed:

Hypothesis 4a. Attitude toward CSR will moderate the strength of the relationship between substantive CSR attributions and work meaningfulness. Substantive CSR attributions will have a stronger (weaker) positive effect on work meaningfulness when the attitude toward CSR is higher (lower).

Hypothesis 4b. Attitude toward CSR will moderate the strength of the relationship between symbolic CSR attributions and work meaningfulness. Symbolic CSR attributions will have a stronger (weaker) negative effect on work meaningfulness when the personal attitude toward CSR is higher (lower).

Hypothesis 5a. Attitude toward CSR will moderate the strength of the mediated effect of substantive CSR attributions on extra-role service behavior through work meaningfulness. Substantive CSR attributions will have a stronger (weaker) positive effect on extra-role service behavior through work meaningfulness when the attitude toward CSR is higher (lower).

Hypothesis 5b. Attitude toward CSR will moderate the strength of the mediated effect of symbolic CSR attributions on extra-role service behavior through work meaningfulness. Symbolic CSR attributions will have a stronger (weaker) negative effect on extra-role service behavior through work meaningfulness when the personal attitude toward CSR is higher (lower).

Figure 1 shows graphically the model to be tested.

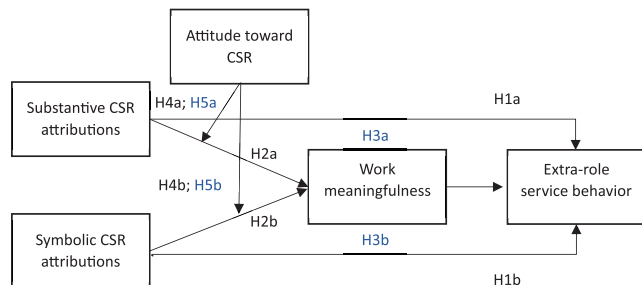


FIGURE 1 Research model scheme. H3a and H3b display the indirect relationships of substantive and symbolic attributions, respectively, on extra-role service behavior through work meaningfulness. H4a and H4b are, the moderation relationships; H5a and H5b, are the moderate mediation relationships.

3 | METHODOLOGY

3.1 | Sample

In this study, we used a purposive sampling procedure. The weight of the tourism industry in Spain as the one that contributes most to gross domestic product (12.8% in 2023) as well as the relevance of employees' behaviors for the survival and success of hotels justify the choice of this context (Castro-Casal et al., 2019; Rescalvo-Martin et al., 2021). The hospitality industry is highly labor intensive, and the behaviors of frontline employees, who are under high emotional demands (Raub & Blunsch, 2014), are critical to service quality and client satisfaction.

Studies on the relationships between CSR and individual outcomes should consider the industry and type of business (Aggarwal & Singh, 2023) because "different industries have different motives to become involved with CSR" (Sánchez-Camacho et al., 2022, pp. 462–463). The tourism industry and the hotel sector are less sensitive from a socio-environmental perspective than the chemical, energy, or manufacturing industries. We targeted four- and five-star hotels since they tend to take the lead in CSR activities and their employees tend to be more aware of the CSR initiatives undertaken (Boğan & Sarıışık, 2020).

A local market research firm conducted the fieldwork and oversaw the contact with hotels to request their collaboration. This firm also designed an application to conduct CATI surveys and efficiently trained a team of telephone operators to carry out the surveys. The methodology used by this firm followed the guidelines of UNE-ISO 20252: 2019, a quality assurance standard for market research and opinion polls. A total of 207 hotels collaborated in the study. After discarding multivariate outliers—according to Byrne (2010), those with Mahalanobis d-squared values that substantially depart from the others within the data set—the sample consisted of 204 frontline employees who worked as receptionists in 204 hotels, of which 188 were 4-star and 16 were 5-star. The 204 hotels in the sample belonged to 108 hotel chains. The maximum number of hotels per chain was nine and the minimum was one. The hotels were distributed among 115 municipalities.

Regarding the CSR characteristics of the hotels in the sample, around 20% have public corporate social responsibility reports; 70% have some kind of sustainability, environmental or social certificate (travelife accommodation sustainability certification, ISO 14001, biosphere sustainable, ecostar, bioscore sustainability, etc.); and 35% make their CSR policy public through other means (website, public information, etc.) or have received some kind of recognition for their CSR actions. The choice of hotels engaged in CSR is congruent with the object of study (CSR attributions; Boğan & Sarıışık, 2020). A total of 63.73% of the respondents (130) were women and 36.27% were men (74). The mean age was 35.70 years ($SD=9.446$).

3.2 | Measures

Previously validated scales were used. Brislin's (1986) guide was adopted to translate the scales, originally written in English, into Spanish. All scales were seven-point Likert-type (1 = "strongly disagree," 7 = "strongly agree").

Employees' CSR attributions were measured with eight items adapted from the Donia et al. (2017) scale: four items related to substantive attributions and four items related to symbolic attributions. Cronbach's alphas were 0.977 for substantive attributions and 0.946 for symbolic attributions.

Spreitzer's (1995) scale was used to measure work meaningfulness. Cronbach's alpha was 0.967.

Employees' attitudes toward CSR were measured with three items of the Kolodinsky et al.'s (2010) scale. Cronbach's alpha was 0.727.

Finally, three items from Bettencourt and Brown's (1997) extra-role client service dimension of prosocial service behaviors were used to assess extra-role service behavior. Cronbach's alpha was 0.849.

3.3 | Data analysis

Data analysis was carried out in three phases. First, a confirmatory factor analysis (CFA) was conducted to examine the measurement model fit, the internal consistency, and the validity of the variables of the model. Second, a structural model was estimated to test the direct and mediation hypotheses. The use of structural equations allows the simultaneous estimation of all model components and the use of latent variables. Third, the PROCESS macro (Hayes, 2017), which incorporates conditional process analysis, was used to test the moderation and moderated mediation hypotheses.

Specifically, we used model 7 (Hayes, 2017, p. 588) to test the moderation and moderate mediation hypotheses. Since this macro does not allow more than one independent variable, we had to run the model two times. The first time, X was substantive CSR attributions, M1 work meaningfulness, W attitude toward CSR, and Y extra-role service behaviors. The second time, X was symbolic CSR attributions, and the rest of the variables remained the same as in the previous

model. To check the hypotheses, a 95% confidence interval was calculated based on 5000 bootstrap resamples. This procedure allows us to reduce problems related to limited sample size (Preacher et al., 2007). The variables intervening in the interaction were mean-centered to simplify the interpretation of the coefficients (Hayes, 2017).

3.4 | Common method variance

The suggestions of Podsakoff et al. (2003) on questionnaire design were considered to mitigate concerns related to common method variance bias: Items were screened to guarantee that the sentences were clear, instructions were provided about how to respond to the items, independent and dependent variables were separated from each other by including other variables in the questionnaire that were not considered in the model, and respondents' anonymity was absolutely ensured. Moreover, Harman's one factor in SEM was applied. The single-factor measurement model showed a very poor fit ($\chi^2(119)=2075.072$; $\chi^2/df=17.438$; CFI=0.426; TLI=0.344; RMSEA=0.285), indicating that common method bias is not an important issue.

4 | RESULTS

The correlations and descriptive statistics are displayed in Table 1.

In accordance with Becker et al. (2016), gender and age were not included in subsequent analyses since they were not significantly correlated with the dependent variables.

The results of the CFA showed an acceptable fit of the measurement model ($\chi^2(109)=149.767$; $\chi^2/df=1.374$; CFI=0.988; IFI=0.988; TLI=0.985; RMSEA=0.043). The results supported the reliability and validity of the variables (Table 2). First, they showed their reliability since the composite reliability (CR) and the average variance extracted (AVE) exceeded the threshold of 0.7 and 0.5, respectively, except for the attitude toward CSR, with an AVE of 0.491. In terms of convergent validity, all factor loadings were substantial (above 0.5) and significant. The value of the squared correlations was found to be lower than the AVE of the variables and the confidence intervals of the correlations did not contain unity, confirming discriminant validity.

TABLE 1 Descriptive statistics and correlations.

	M	SD	1	2	3	4	5	6
1. Gender	0.67	-						
2. Age	35.70	9.45	-0.344					
3. Substantive CSR attributions	4.61	1.83	0.021	0.060				
4. Symbolic CSR attributions	4.11	1.78	-0.157	-0.004	0.340			
5. Attitude toward CSR	5.68	1.10	0.028	-0.164	0.199	0.032		
6. Work meaningfulness	6.10	1.17	0.122	0.073	0.327	0.089	0.085	
7. Extra-role behavior	6.24	0.87	0.020	-0.105	0.222	0.132	0.170	0.271

Note: $n=204$.

The structural model for testing the mediation hypotheses was estimated. The results suggest that this model fitted the data well ($\chi^2(71)=114.042$; $\chi^2/df=1.606$; CFI=0.986; IFI=0.986; TLI=0.982; RMSEA=0.055).

The results of the model did not confirm the direct relationship of substantive CSR attributions on extra-role service behavior (Hypothesis 1a; .084; $p=.339$). However, they did support Hypothesis 1b (.030; $p=.706$) since symbolic CSR attributions did not significantly influence extra-role behavior. With respect to the second group of hypotheses, the influence of CSR attributions on work meaningfulness was partially confirmed. While Hypothesis 2a—which posited a positive influence of substantive CSR attributions on work meaningfulness—was supported (.353; $p<.001$), Hypothesis 2b—which posited a negative influence of symbolic CSR attributions on work meaningfulness—was not supported (.003; $p=.992$). Regarding the mediating role of work meaningfulness (Hypotheses 3a and 3b), it was only confirmed for the case of substantive CSR attributions (0.09; CI=0.039–0.174; see Table 3).

The results for moderation, using model 7 from Hayes (2017), showed that employees' attitudes toward CSR did not moderate the relationship between substantive CSR attributions and work meaningfulness (-.030; $p=.446$), but it did moderate the association between symbolic CSR attributions and work meaningfulness (-.092; $p=.034$). Therefore, while Hypothesis 4a could not be confirmed, Hypothesis 4b was supported. That is, substantive CSR attributions always had a positive and significant impact on employees' perceived work meaningfulness, whereas the influence of symbolic CSR attributions depended on employees' attitudes toward CSR. When employees had a lower CSR attitude, the influence of symbolic CSR attributions on work meaningfulness was positive and significant, while if their CSR attitude was higher, the influence became non-significant. Figure 2, plotted with Dawson's (2014) procedure, illustrates the moderating effect: Symbolic CSR attributions do not affect work meaningfulness for employees with higher attitudes toward CSR. However, for employees with lower CSR attitudes, the slope is positive and significant, such that work meaningfulness increases as symbolic CSR attributions are higher.

As seen in Table 4, the indirect influence of symbolic CSR attributions on employees' extra-role service behaviors is determined

TABLE 2 Reliability and validity.

	Substantive CSR attributions	Symbolic CSR attributions	Attitude toward CSR	Work meaningfulness	Extra-role behavior
Substantive CSR attributions	CR=0.977 AVE=0.913				
Symbolic CSR attributions	SC=0.117 (0.193; 0.491)	CR=0.946 AVE=0.816			
Attitude toward CSR	SC=0.055 (0.084; 0.386)	SC=0.001 (-0.145; 0.197)	CR=0.739 AVE=0.491		
Work meaningfulness	SC=0.111 (0.194; 0.472)	SC=0.012 (-0.026; 0.244)	SC=0.008 (-0.066; 0.244)	CR=0.969 AVE=0.911	
Extra-role behavior	SC=0.034 (0.029; 0.339)	SC=0.007 (-0.051; 0.219)	SC=0.037 (0.005; 0.381)	SC=0.073 (0.116; 0.426)	CR=0.844 AVE=0.648

Abbreviations: AVE, extracted measured variance; CR, composite reliability; SC, squared correlation.

by their personal attitudes toward CSR. The confidence interval for the index of moderated mediation excluded zero (-0.039, -0.003). This proves that symbolic CSR attributions only promote employees' extra-role service behaviors through work meaningfulness for employees who have a lower attitude toward CSR.

5 | DISCUSSION

This study explains how and when CSR attributions, as perceived by employees, affect extra-role service behaviors. The results revealed that the substantive CSR attributions did not directly affect extra-role service behavior (rejected H1a), but its effect was mediated by work meaningfulness, supporting H2a and H3a. Thus, when employees believe that their hotels engage in CSR initiatives with the genuine interest of benefiting others, employees will perceive that their work goes beyond purely economic factors and will find greater meaning in their work (Rodrigo & Arenas, 2008). Consequently, they will be more willing to transcend the formal requirements of their job to satisfy clients' needs and desires. This is in line with the postulates of Aguinis and Glavas's (2019) sensemaking theory. Symbolic CSR attributions were not directly and positively related to extra-role service behavior, supporting Hypothesis 1b. As opposed to substantive ones, symbolic CSR attributions did not affect the creation of work meaningfulness and, therefore, the extra-role service behavior, rejecting H2b and H3b. Although we expected a negative relationship between symbolic CSR attributions and work meaningfulness, the results are in line with those of other authors who posited that symbolic (Donia & Tetrault Sirsly, 2016) or peripheral (Aguinis & Glavas, 2013, 2019) attributions may have a null or negative effect on attitudes and experienced meaningfulness.

Emerging research about the effect of CSR attributions on individual outcomes shows a more consistent pattern with respect to substantive than symbolic CSR attributions. Studies to date have corroborated a significant positive effect of genuine, substantive, and intrinsic CSR attributions on individual outcomes (Boğan & Sarıışık, 2020; Chen et al., 2023; Donia et al., 2019; Vlachos et al., 2017; Vlachos, Panagopoulos, & Rapp, 2013). However, the same has not been the case for self-serving, symbolic, and extrinsic CSR attributions. While some

studies have found significant negative relationships between symbolic (and extrinsic) CSR attributions and individual outcomes (Boğan & Sarıışık, 2020; Chen et al., 2023; Donia et al., 2019), others, like ours, have found no relationship. For example, Vlachos et al. (2017) examined the role of genuine and self-serving CSR attributions in employee advocacy. Although genuine CSR attributions enhanced advocacy, contrary to what was hypothesized, self-serving CSR attributions did not decrease it. In an earlier study, Vlachos, Panagopoulos, and Rapp (2013) found that intrinsic, but not extrinsic, CSR attributions were related to job satisfaction. Chaudhary and Akhouri (2018) reported that intrinsic CSR attributions affected positively employee creativity through work engagement. However, extrinsic CSR attributions did not significantly affect work engagement and creativity.

Our findings are in line with those reported by these studies and by Nejati and Shafaei (2023). In the latter, while the relationship between symbolic CSR attributions and meaningfulness was not significant, substantive CSR attributions fostered affective commitment via meaningfulness. However, such research did not consider that third variables could condition the relationships found. Going further, our study explored the conditional effect of personal attitudes toward CSR in these relationships. It is interesting that personal attitude did not moderate the association between substantive CSR attributions and work meaningfulness and, therefore, the mediated relationship (rejected H4a and H5a). That is, if employees attribute hotel CSR actions to motives that show genuine concern for the welfare of stakeholders affected by its practices, employees will see their work as valuable, important, and contributing to a purpose regardless of whether they value CSR from a personal point of view. This will contribute to their higher extra-role behavior. Therefore, although the moderation (H5a) was not supported, the good news is that if firms engage in CSR for substantive motives and tend to help others, employees will discover work meaningfulness no matter what their personal attitudes toward CSR may be, which will result in increased extra-role behavior.

With respect to the effect of the interaction between symbolic CSR attributions and personal attitudes toward CSR on work meaningfulness and on subsequent extra-role behavior, the findings show a more complex pattern than expected, contributing to the debate

TABLE 3 Results of hypotheses.

Hypotheses	Sign	Coefficient; <i>p</i>	Results
H1a Sub. CSR attributions → Extra-role behavior	Positive	.084; <i>p</i> = .339	Relationship is not significant
H1b Sym. CSR attributions → Extra-role behavior	No positive relationship	.030; <i>p</i> = .706	Relationship is not significant
H2a Sub. CSR attributions → Work meaningfulness	Positive	.353; <i>p</i> < .001	Relationship is significant
H2b Sym. CSR attributions → Work meaningfulness	Negative	.003; <i>p</i> = .992	Relationship is not significant
H3a Sub. CSR attributions → Work meaningfulness → Extra-role behavior	Positive	.090; <i>p</i> < .001	Indirect effect is significant. Sub. CSR attributions have a positive influence on extra-role behavior via work meaningfulness
H3b Sym. CSR attributions → Work meaningfulness → Extra-role behavior	Negative	.001; <i>p</i> = .969	Indirect effect is not significant
H4a Sub. CSR attributions × CSR attitude → Work meaningfulness	–	–.030; <i>p</i> = .446	Interaction term is not significant. Effects do not differ at lower and higher levels of CSR attitude. Sub. CSR attributions always have a positive influence on work meaningfulness
H4b Sym. CSR attributions × CSR attitude → Work meaningfulness	–	–.092; <i>p</i> = .034	Interaction term is significant. Effects differ at lower and higher levels of CSR attitude. It is positive and significant at a lower level of CSR attitude (Sym. CSR attributions have a positive influence on work meaningfulness) and becomes non-significant at a higher level of CSR attitude
H5a Sub. CSR attributions × CSR attitude → Work meaningfulness → Extra-role behavior	–	–.005; <i>p</i> > .05	Conditional indirect effect is not significant. Indirect effects do not differ at lower and higher levels of CSR attitude. Sub. CSR attributions always have a positive influence on Extra-role behavior via work meaningfulness
H5b Sym. CSR attributions × CSR attitude → Work meaningfulness → Extra-role behavior	–	–.018; <i>p</i> < .05	Conditional indirect effect is significant. Indirect effects differ at lower and higher levels of CSR attitude. It is significant at a lower level of CSR attitude (Sym. CSR attributions have a positive influence on extra-role behavior via work meaningfulness) and becomes non-significant at a higher level of CSR attitude

on symbolic CSR attributions and individual outcomes. Personal attitudes toward CSR did condition the impact of symbolic CSR attributions on employee outcomes (H4b and H5b). Those employees who were highly interested in CSR and who attributed the hotel's

actions to selfish, external image, or wealth motives probably found a mismatch between their values and priorities and those of the firm. Although in this study, work meaningfulness did not diminish significantly, it did not contribute to it either.

In contrast, those employees who were less sensitive to CSR and who attributed the reasons for the firm's CSR to symbolic causes did discover work meaningfulness, and thus, they were more willing to engage in extra-role service behavior. Although this finding may seem counterintuitive, we reason that in this case, the values and attitudes of these employees toward CSR were likely to be more in line with the firm's values and actions (i.e., they experienced lower P-O mismatch than those highly sensitive to CSR). This positive relationship may have been due to the mere implementation of some actions (such as a few hours of volunteering or the donation of marginal resources to a cause, but without being intertwined with the strategy and the day-to-day life of the firm) that helped these employees (who were more skeptical about CSR) to discover more work meaningfulness. However, for those employees who attached great importance to CSR, such initiatives were not enough, and their work meaningfulness remained unchanged.

6 | CONCLUSION, IMPLICATIONS, AND LIMITATIONS

6.1 | Main findings

Overall, our results showed that symbolic CSR attributions, unlike substantive CSR attributions, did not affect work meaningfulness. Work meaningfulness mediated the relationship between

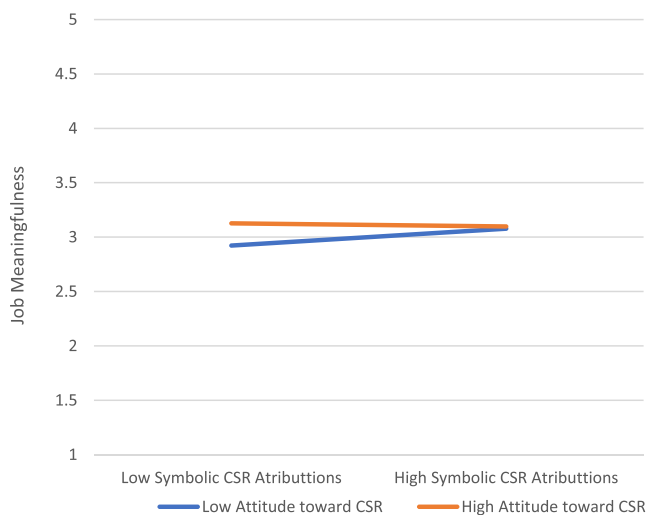


FIGURE 2 Moderating effect of attitude toward CSR on the relationship between symbolic CSR attributions and work meaningfulness.

Attitude toward CSR ^a	Indirect effect	Boot SE	Boot LLCI	Boot ULCI
4.585	0.034	0.017	0.006	0.073
5.685	0.015	0.010	-0.002	0.038
6.784	-0.004	0.010	-0.026	0.016

Note: $n = 204$; Bootstrap sample size = 5000.

^aValues are for the $-1SD$, mean, $+1SD$.

substantive attributions and extra-role service behaviors. With respect to personal attitudes toward CSR, it was found to act as a boundary condition in the relationship between symbolic CSR attributions and work meaningfulness, but not in the relationship between substantive CSR attributions and work meaningfulness. Regardless of employees' attitudes toward CSR, substantive CSR attributions promoted work meaningfulness as well as subsequent extra-role service behavior. Interestingly, symbolic CSR attributions boosted employees' extra-role service behaviors via work meaningfulness when employees had low rather than high attitudes toward CSR.

In summary, this study provides insight into how employees' CSR attributions can generate the work meaningfulness that drives them to engage in the extra-role behavior necessary for the sustainability of hotels. At the same time, it recognizes the importance of considering individual factors (personal attitude toward CSR) as boundary variables. Employees' responses may differ even if their CSR attributions are the same.

6.2 | Theoretical and practical implications

A significant part of the studies analyzing the effects of employees' CSR attributions on extra-role behaviors have considered a single type of attributions—substantive or symbolic—or attributions combined into one construct (e.g., Afridi et al., 2023; Story & Neves, 2015). This precludes insight into the specific effects of each of the attributions on extra-role behavior. From a theoretical perspective, our research sheds light on such differential effects and examines the mediating role of a variable of great interest—work meaningfulness—that has been neglected in individual-level management research (Aguinis & Glavas, 2019).

Literature on employee CSR attributions has addressed work meaningfulness primarily as a moderator in the link between employees' CSR perceptions and the individual outcomes (Chaudhary & Akhouri, 2018). Therefore, this study enriches the literature on CSR and work meaningfulness as it provides new evidence on the so far scarcely analyzed CSR attributions—work meaningfulness relationships and on the factors that hinder people from feeling that their work is meaningful (Lysova et al., 2019). By analyzing symbolic CSR attributions and their interplay with personal CSR attitudes on individual outcomes, we also answer Robertson et al.'s (2023) call for studies examining the effect of greenwashing on employees' perceptions.

TABLE 4 Conditional indirect effects of symbolic CSR attributions (via work meaningfulness) on extra-role service behavior at different values of attitude toward CSR.

From a practical perspective, the results are of interest to hotel management as they offer insight on how to improve the predisposition of their employees to show extra-role service behaviors via work meaningfulness:

- Managers should be aware of the need for CSR actions and initiatives to really contribute to help the stakeholders with whom they relate and make sure that employees perceive that such motivations are sincere and tend to achieve greater welfare for society. CSR needs to be integrated into the firm's strategy and operations instead of being a set of isolated actions aimed at improving its external image. This will increase work meaningfulness, and the subsequent extra-role service behavior, even in those employees who are not highly sensitive to CSR.
- The attributions of current employees regarding the hotel's CSR initiatives and actions should be monitored regularly. Conducting surveys will provide the hotel management with valuable information on the need to adopt changes in their CSR strategy or in the way the CSR strategy is communicated to employees. In this regard, open and honest communication at both the hotel level and in small groups about the firm's CSR actions, accompanied by indicators that explain the medium- and long-term contributions to the welfare of the stakeholders, can help employees better understand the underlying motives. The involvement and participation of current employees in the hotel's CSR initiatives will also help them to perceive the genuine motivations of such CSR actions.
- Our study highlights that symbolic CSR attributions can generate work meaningfulness but only for those employees less sensitive to CSR. In this sense, some hotels may be tempted to carry out symbolic CSR actions, which are easy and quick to implement (Aguinis & Glavas, 2019, p. 1076). However, implementing peripheral and inauthentic CSR actions when employees place great value and importance on CSR carries risks: their work meaningfulness will not increase and thus their willingness to carry out discretionary actions that enhance customer service will not improve either.
- From the perspective of potential candidates, hotel management should also be aware that information about social and/or environmental aspects provided on websites and in recruitment messages sends a signal to potential candidates about the hotel's orientation and values (Carballo-Penela, 2019; Guzzo et al., 2022). Attempting to convey a positive image to enhance employer attractiveness but disconnected from actual operations is extremely risky. When employees, highly concerned about CSR, are hired and discover that CSR actions are primarily aimed at improving the external image of the firm, they will be disappointed because their initial expectations will not have been met.

6.3 | Limitations and future directions

The limitations of the study are as follows. First, working with self-reported data may arise doubts related to common method bias. In this study, the aim was to analyze the effect of both CSR attributions

and work meaningfulness on employees' extra-role behavior. Therefore, employees were considered to be the most appropriate source for assessing these variables. While some research is based on supervisors' assessments of employees' extra-role behaviors, other authors have pointed out that some of these behaviors are only known to the employees themselves (Allen et al., 2000).

Second, given that this study presents a cross-sectional design, further longitudinal research is required to ascertain the causal direction of such relationships. Third, the study did not consider other variables of interest, such as vocation or calling—sharing conceptual space with work meaningfulness (Lysova et al., 2019)—positively related to employee performance (Van Iddekinge et al., 2011). Also, the relationship between CSR attributions and work meaningfulness could be strengthened for those employees with a stronger vocation or calling. We encourage researchers to incorporate these variables into the model.

Finally, the representativeness of the sample and the focus on hotel contact employees preclude generalizing the conclusions and extrapolating them to other industries. It may be of interest to replicate the study in other subsectors of the tourism industry and service industries, especially those in which employees work in close contact with the customer.

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CONFLICT OF INTEREST STATEMENT

No conflicts of interest.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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