Article

The Effect of Employees' Perceptions of CSR Activities on Employee Deviance: The Mediating Role of Anomie

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Abstract: This study hypothesizes that employees' positive perceptions of corporate social responsibility (CSR) activities at the individual level have a negative effect on employee deviance—a negative job-related behavior—and that anomie plays a mediating role in this relationship. In order to verify the relationship, this study conducts an empirical analysis with a questionnaire survey on employees of firms that implement CSR activities at the company level. Based on Social identity theory, this study examines the causal relationship between the employees' perceptions of CSR activities and their deviance, and mechanisms by which anomie decreases in the process. The findings are as follows. First, employees' perceptions of CSR activities had a negative effect on employee deviance. Second, employees' perceptions of CSR activities had a negative effect on anomie. Third, anomie had a positive effect on employee deviance. Fourth, anomie fully mediated the relationship between employees' perceptions of CSR activities and employee deviance. This study is the first to document this relationship, which has great practical and academic significance, as it indicates the importance for companies to consider employees' perceptions of CSR activities. In addition, the study identifies the mediating role of anomie as mentioned above. The results suggest that methodological considerations of CSR awareness enhancement at the company level be discussed more in depth, helping top management and middle managers understand that enhancing employees' positive perceptions of CSR activities should be the first priority for reducing collective normlessness under the pressure of goal attainment and resolving ethical conflicts among employees.

Keywords: CSR activity; anomie; employee deviance; legitimacy

1. Introduction

Amid increasing uncertainties in the management environment, companies that mainly lean toward a result-oriented management style focusing on short-term financial performance and cost reduction are subject to social displeasure due to moral hazard issues, such as underreporting, stock price manipulation, and accounting fraud. Such social irresponsibility of a company can result in sudden bankruptcy and cause irreparable damage due to a severe impact on the company's corporate reputation as well as financial bottom line. Since the late 1990s, there has been growing interest in corporate social responsibility (CSR) driven by raised social expectations on the basis of an ethical perspective. Also, as the influence of companies over society grows, social demands and pressure for CSR activities have increased over time. Many corporations have tried to be true to themselves while securing institutional legitimacy by carrying out CSR activities that meet the ethical expectations and demands of society [1].

Recent research on CSR has focused on the factors that cause the spread and differentiation of CSR at an organizational level such as analyses of the differences and similarities between CSR

activities from a neo-institutional perspective [2] and CSR studies examining corporate legitimacy [3]. Conversely, there has not been sufficient research on employees as an internal stakeholder of CSR from a micro organizational perspective. Employees are one of the most important groups of stakeholders [4] and Tuzzolino and Armandi [5] suggest that employees' satisfaction with CSR activities results in increasingly positive attitudes toward their jobs. Lee et al. [6] argue that CSR activities have a positive impact on the work environment of employees, enhancing their job satisfaction and, finally, helping gain economic advantages over competitors. Employees can understand the intention of CSR activities more precisely than external stakeholders can, as employees have better access to the information, directions, and objectives of CSR activities, and evaluate CSR activities considering the organizational culture and history from their experiences formed in the company [7,8]. Whether employees perceive the CSR activities of a company as good or bad is the best standard for the outcomes of the CSR activities and is an important variable that can decide corporate performance. If employees consider a company's CSR activities as important, the company is more likely to drive CSR activities [9] and its performance is likely to be differentiated, helping the company occupy advantageous ground over its competitors in terms of efficiency and effectiveness. This suggests the need for research on employees' perceptions of CSR activities. Thus, unlike most of the previous studies, this study focuses on employees' perceptions of CSR activities of their firms and conducts analyses at an individual level.

Anomie is the state of normlessness in a group due to the absence of normative codes of conduct that restrict and limit behavior within ethical and legal boundaries and scope [10]. In the state of anomie, individuals belonging to a group or society exhibit anti-social behavior and attitudes at the individual level to meet their human needs by denying the law and order established in the group or society and behaving in violation of codes of conduct. The society dominated by anomie is full of lawlessness or normlessness and could face ethical failure at the corporate level or throughout the society [10–13]. This anomic situation especially has become widespread in enterprises [14–16]. Anomie excludes moral considerations and is more related to amorality. As it does not allow self-government autonomy by the values of a conscious person, anomie suppresses important and free human behavior [17]. In other words, anomie interferes with morality and personal happiness, and causes employees to become inhuman and to resort to desperate and helpless actions. In addition, anomie has been associated with deceptive and dishonest behavior of employees. That is, anomie brought about moral failure and moral decline within the organization.

Attention to corporate ethics and attempts to recover corporate ethics in recent years [18] are associated with CSR activities based on ethical responsibility [12]. CSR activities based on ethical responsibility can be considered to have a positive impact on anomie, which is expressed as an ethical failure, by spreading an ethical atmosphere within the company. In other words, they can heighten employees' awareness at the individual level of the anxiety caused by the non-existence of a normative system within the organization, which is the standard for ethical and moral conduct.

Anomie is about deviance due to the difficulty in securing institutional means for achieving goals, and is based on the concept of anomia, a psychological state expressed by individuals working under an anomic situation [19]. Anomic managers are described as equivalent to anti-social managers [20], in that they do not take into account moral considerations in the decision-making process to achieve corporate profits. Formal and informal aspects of entrepreneurial goal pursuit, such as goal-oriented leadership, tend not only to be carried out without concern for means, but also to increase the presence of anomie by strictly limiting the discrimination of employee participation and autonomy, the compensation system, and socialization [12]. This anomic situation weakens the identity of employees and psychological capital, spreading negative responses [21]. Potter [22] argues that anomie increases employee deviance propensity, and Merton [23] maintains that anomie with a gap between goals and institutional means increases employee deviance. Cohen [14] presents a model that relates anomie to corporate social values, business strategy, organizational culture, and employee deviance. In summary, if employees perceive that their organizations are in an anomic situation, then they will behave in a deviant way. As for the employees' perception of CSR activities, this study focuses on the

employees' perception of the anomic status of organization they work for, and conducts analyses at an individual level.

All in all, this study posits the causal relationship between employees' awareness of CSR activities, employees' perception of anomie, and employee deviance in the organization. Specifically, this study hypothesizes that employees' awareness of CSR activities decreases employee deviance, and the relationship is mediated by anomie. To test the causal relationship, four hypotheses are proposed and tested: first, employees' perceptions of CSR activities decrease employee deviance. Second, employees' perceptions of CSR activities decrease anomie. Third, anomie increases employee deviance. Fourth, the effect of employees' perceptions of CSR activities on employee deviance is mediated by anomie.

This study attempts to bridge the research gap in the analysis of the relationship between perceived CSR and employee deviance. Although prior research documented negative correlation between them, anomie as a mediator in the relationship has never been investigated. Thus, this study will contribute to the understanding of the mechanism by which perceived CSR reduces employee deviance.

2. Materials and Methods

2.1. Concepts and Theoretical Background

2.1.1. Views on CSR Activities

Scholars hold different views about CSR, presenting diverse concepts [24]. Since the 1980s, there has been general consensus that CSR activities should meet the needs of society on the basis of ethical responsibility and they have been recognized as acts that should be undertaken for corporate sustainability [25]. With the spread of non-economic factors, such as ethical responsibility of CSR activities, companies develop and operate systems and programs to meet social expectations in an attempt to derive social consensus optimized for the relationship between companies and the public, and to give people the impression that businesses can maximize positive social values [26]. Also, CSR should be developed as a win–win strategy that fully reflects the mutual values of business and society and the symbiotic relationship between them, ultimately leading to corporate profits and enhanced social values [5].

2.1.2. CSR and Employees' Perceptions

Before implementing CSR activities, the purpose of CSR activities should be to internalize the management philosophy and core values of the company, and sufficient internal agreement should be made among the employees in the company about the necessity for and purposefulness of CSR activities [7,8]. If CSR is a company's reaction to the expectations and demands that appear in a wide range of society-wide environments, the company should be aware of its internal stakeholders' perceptions of CSR and should continue to pay attention to the expectations and demands of employees toward CSR. Brammer et al. [27] argue that employee pro-social and ethical behavior have become important factors, and these are closely related to the implementation of CSR. In other words, it can be considered that CSR activities have a major impact on the positive perceptions of employees and pro-social behavior.

If a firm voluntarily fulfills its responsibility beyond the minimum level up to the direction or extent required by various stakeholders, and if it performs distinctive and unique activities compared to its competitors through activities that are consistent with management goals and core values, then employees too will approach CSR activities from a long-term perspective. This study conceptualizes employees' perceptions about the authenticity of CSR activities as legitimacy for CSR activities, and recognition of this legitimacy can be translated to the extent that employees perceive their CSR activities as authentic and valid. If CSR motivation of the company is considered valid and authentic, then employees will be more likely to perceive legitimacy and to adopt attitudes and conducts beneficial to the organization.

Previous studies related to CSR and potential employees' attitudes have argued that CSR activities not only contribute to corporate image and reputation within and outside the company, but also provide

momentum that helps the company to be assessed as more attractive, by giving potential employees the impression that the company is trustworthy. In addition, prior studies suggest a company gives the impression that it is a good company to work for by implementing CSR activities and showing visible results, like social performance, for internal stakeholders, including potential employees [28]. Through CSR activities, corporations develop a positive image, which can exert great influence over employee attitudes and behavior in workplace [29]. In addition, according to social identity theory (SIT), if an individual identifies with the organization, he or she perceives himself or herself to be in the same boat, which generates two effects: first, cooperation among constituents increases, and second, the individual is willing to contribute to the performance of the organization and fellow members by making efforts beyond the roles required by the organization. Organizational identification adjusts benefits and behavior that arise from the performance of an individual's work to be consistent with those of the organization so as to contribute to the development of the organization [30]. If the level of identification in the organization increases, constituents voluntarily help their colleagues to achieve the organization's goals or adopt extra-role behavior officially required by the organization to increase the effectiveness of the organization, without formal reward or assessment. When a company develops a good image and reputation among external stakeholders by means of authentic CSR activities, employees as internal stakeholders not only feel positive motives for such activities, but also develop self-esteem and identify themselves with the organization, and as a result, adopt pro-social behavior to increase the social performance of the company.

Firms not only gain legitimacy from internal and external stakeholders based on their reputation and image formed through authentic CSR activities but also induce attachment, a sense of belonging, and loyalty of employees to the organization and thereby make the employees identify themselves with the organization [27]. Once perceptions of CSR activities of the organization are not devoted to short-term performance but contribute to a better business environment through long-term achievements and to sustainable co-prosperity with members of society, the employees become more attached to the organization [31].

2.1.3. Anomie

Anomie develops into a situation that might cause confusion and uncertainty [32] as well as burdens [33] for employees in the company who are solely pursuing goals at the individual and organizational level. Durkheim [32] argues in an anomie study about confusion and uncertainty that if norms or institutions that provide guidance or systems to limit individuals' behavior during times of radical change become inappropriate or if irregular environments go beyond the existing appropriate normative system in the organization, then individuals perceive the normative system in the organization simply as absent and inappropriate, and such perceptions spread across the organization. Likewise, Merton [33] documents that if there are no reasonable and accessible means to achieve goals, then individuals find it burdensome to do so and become susceptible to the temptation and pressure to mobilize illegitimate and illegal means against social norms to achieve goals, which ultimately causes anomie. If socially accessible means for goal attainment do not exist, then the burden to achieve goals discourages considerations of existing normative and institutional limitations and restrictions on behavior. At the same time, company-wide anomie caused by confusion, uncertainty, and burden induces degradation of ethical norms, increasing anti-social norms. The collective way of thinking that urges an individual to do whatever it takes to secure the means necessary to attain goals is the characteristic of anomie against social norms and values.

Research has found that anomie appears in various domains of society, and is especially widespread in corporate organizations in the upper classes [12,16,34–42]. Merton's [33] socio-psychological structure and the psychological expansion of his theory were dominated by analyses of unethical and illegal behavior based on the goal-oriented nature of businesses, which continuously seek to develop and enhance their reputations, attain goals, and realize profits for survival. This goal-oriented nature of companies is maintained in the social system to which they

belong, and dominant standards, such as guidelines or norms set by the social system, are sometimes so unpredictable and uncertain that fair opportunities for companies to achieve their goals are limited and restricted. Therefore, realizing that there are differences in the means, such as systematically available norms or standards of the social system to achieve their goals and objectives, companies come to such norms and standards in order to obtain the means to attain their goals. Anomic firms exhibit a high level of unethical, illegal, and anti-social behavior because companies in an uncertain and unpredictable social system tend to refuse ethical and legal codes of conduct or rules in the social system when they judge that such means interfere with or prevent them from obtaining their shared output. Norms of the social system that show the difference between goals and means produce anomie, defined as a state of normlessness and social imbalance, losing direction and power to control corporate behavior [43]. At the organizational level, ethical norms are replaced by the will of morally free decision makers or managers, who decide to secure means regardless of ethical and legal boundaries, if such means are indispensable to achieve organizational goals [10,44]. In an anomic situation, the means to achieve goals are accepted through any channel regardless of their acceptability, lawfulness, legitimacy, and pressure, as well as outcomes expected [45]. Thus, from the perspective of the conflicts of asynchrony and inconsistency in securing goals and means, anomie is based on procedural elaboration that results in a work environment limiting the ethical behavior of employees. In particular, various signs of institutional culture in the company convey a strong message to employees that the end justifies the means. These situations create a situation of normlessness, which is the essence of anomie. The formal culture of such firms—which includes the leadership, structure, policies, reward system, socialization means, and the decision-making process—and the informal culture—which covers implicit codes of conduct, role models, rituals, historic anecdotes, and communication [46]—not only minimize the importance of ethical concerns, but also form a work environment that encourages practically unethical behavior [12].

2.1.4. Employee Deviance

Extensive research on anomie has been conducted over the last half-century in connection with lower-class crime and social deviance. In recent years, the expansion of Merton's social-psychological structure and his theories associated with this concept have been related to the analysis of what causes unethical and criminal behavior in corporations [34–36,39,40,42].

Passas [39] argues that profit-centeredness of corporations creates an environment that causes unethical activities at the institutional and individual levels. The value of employees to a company is measured in terms of the profit-making goal. Constant pressure to achieve goals raises the possibility of engaging in unethical and illegal actions. Other scholars claim that when firms are sometimes limited and controlled to operate as necessary in an uncertain and unpredictable environment and cannot access legitimate opportunities, this leads to criminal activity due to companies' goal-oriented nature [34]. According to Gross [47], most deviance is actually caused by middle managers owing to pressure from top management. Specifically, owing to pressure from external stakeholders and the personal ambition of top management, middle managers are constantly updating their goals and face pressure as soon as their current goals are achieved. The possible responses of middle managers who aim to be promoted in the company include ethically suspicious behavior and tolerance for illegal means and methods, by violating ethical and legal rules in the process in which internal pressures occur. Therefore, considering that a company needs to achieve goals, prosper, and at least survive, ethically suspicious behavior could be exhibited by top executives and middle managers who are willing to reach goals. According to Clinard [48], middle managers perceive that the nature and actual behavior of top management is a major cause of unethical and illegal corporate behavior and sets the tone for the ethical corporate climate. Clinard [48] argues that internal pressure, personal ethics, and private ambition are the causes of corporate deviance, even though external pressure is not a negligible cause. Box [34] notes that employees frequently have to choose to accept middle managers' offers and become faithful constituents of the firm or to reject the offers and damage their careers.

In this case, employees, as recipients of such pressure, tend to perform dishonest acts for fear that they might lose their jobs or because of a strong desire to obtain results by accepting such offers.

2.2. Hypotheses

2.2.1. Effect of Employees' Perceptions of CSR Activities on Employee Deviance

Discussions so far suggest that CSR activities based on ethical responsibility create a work environment that maximizes the importance of ethical interest and encourages ethical behavior. CSR activities help identify issues that employees might view as ethically appropriate and helps determine ethical standards for employees to understand, analyze, and resolve these issues [49]. In other words, CSR activities sets ethically expected behavior in the work environment. This does not define what is right or wrong; it does not prescribe compulsory ethical conduct, but instead focuses on whether employees perceive the corporate environment as ethical [50].

CSR activities go beyond legal standards and encompass corporate community contributions and philanthropic activities, as well as ways to interact with customers and stakeholders economically and ethically [51]. Contributions to CSR activities are generally discretionary [51]. If the motive or purpose of CSR activities is to ensure the legitimacy of employees who actually perform CSR activities in the institutional environment to which the company belongs, and thereby to meet the needs of internal and external stakeholders and achieve social consensus, then employees have positive perceptions of the company's CSR activities, leading to the formation of social identity and enhanced attachment to corporate activities [31]. In addition, employees' positive perceptions of CSR activities result in pro-social and discretionary attitudes and behavior when they perform CSR activities in the company, improving their attachment, loyalty, and sense of belonging to the company as a corporate citizen who endeavors to play a role in social performance through CSR activities and reducing employee deviance [52]. Thus, we make the following proposition.

Hypothesis 1(H1). *Employees' positive perceptions of CSR activities reduce employee deviance.*

2.2.2. Effect of Employees' Perceptions of CSR Activities on Anomie

A company's management philosophy or core value for achieving goals should be clearly presented to employees, and the direction and standards of CSR activities, which are accessible means to achieve goals, should have employees' consent and support. If employees perceive CSR activities as relevant and appropriate when they directly perform CSR activities with emotional consensus and perceive the company's activities as unique and positively different from competitors, they try to categorize these corporate activities as part of themselves [53]. Employees who have undergone a specific social categorization process want to conform to the norms in place, and seek to enhance their self-esteem by forming positive self-concepts [54,55]. In addition, employees are more inclined to identify themselves with CSR activities based on mutual consent and support, and the employees attempt to link and internalize their own characteristics and those of corporate activities to serve as an example reflecting the corporate characteristics [27,30,56–59]. This identification tendency creates a sense of unity between the company and its employees and improves employee loyalty and commitment to the company, making the employees take discretionary action as corporate citizens for the benefit of the company [29,60].

In other words, employees' positive perceptions of CSR activities reinforce ties of employees, legitimizing employees as internal stakeholders, and helping establish corporate identify by inducing the enhancement of beliefs and value system. Moreover, employees' positive perceptions of CSR activities might alleviate confusion, uncertainty, and burden from the absence of norms and values caused by the pressure of goal attainment; discourage individualism, which prioritizes personal satisfaction; encourage pro-social conduct; and assign less weight to corporate profits, which leads to a decrease in deviant behavior, reducing feelings of alienation in the company, preventing ethical failure, and eventually reducing anomie due to normlessness.

Hypothesis 2(H2). *Employees' positive perceptions of CSR activities reduce anomie.*

2.2.3. Effects of Anomie on Employee Deviance

Employees of the company in an anomie situation feel unworthiness, alienation, distrust, and helplessness. In empirical studies of corporate managers, individual responses to anomie have been linked to various types of unethical behavior [36,42]. In these studies, it is argued that unethical behavior follows psychological experience for many reasons. First, when individuals perceive other things in a system in which fair standards of practice are ignored, they become more inclined to engage in unethical behavior, recognizing that it is useless for them to maintain these standards [39]. Second, the mutual alienation that could occur in the anomic system might lead to unethical behavior, causing a person's decision to affect others negatively and creating a lack of interest in the welfare of others [61]. Third, the helplessness felt by employees within an enterprise might cause unethical behavior when individuals cannot resist the demand of authorities involved in unethical behavior [62]. Finally, in reality, moral degradation might arise when individuals lose confidence in the credibility, equity, and responsiveness of institutions [63]. MacIver [64] and Srole [65] argue that anomie in social systems causes worthlessness, alienation, distrust, and helplessness at the individual level. In this situation, the psychological reactions of individuals lead to unethical, criminal behavior. Under this anomic situation, employees perceive universal expectations, such as codes of conduct, standards, or values approved in the organization, as vague. This situation profoundly affects the attitudes and behavior of employees, making it difficult for employees to understand ethical arguments. In other words, since employees tend to accept organizational situations in their work environment and internalize them [66] and they believe that the behavior of individuals is influenced more by the corporate environment than by the value of each individual [67], the spread of negative awareness affects the behavior and attitude of employees [68]. Anomic situations harden moral awareness regarded as ethical dilemmas by employees and spread negative employee perceptions by presenting values and expectations for goal attainment. In the organizational culture of instrumental environment suggested by Victor and Cullen [69,70] employees accept the temptation and pressure of mobilizing, no matter how unethical and illegal it is, if it is indispensable for the company to attain its goals. In other words, an anomic situation in which the end justifies the means and the value of individuals becomes a means or tool evolves into an organizational culture that accepts unethical behavior implicitly and explicitly, wherein employees feel a growing burden and confusion due to the pressure of goal attainment, and which involves a lack of identification with the company and spreads uncertainty, leading to increasing unproductive and unethical crimes among employees as psychological responses to anomie. Consequently, the disparities between goals and available institutional means further weaken corporate commitment to dominant standards in the social system, leading to anomie in the workplace and increasing employee deviance.

Hypothesis 3(H3). *Anomie increases employee deviance.*

2.2.4. Mediating Role of Anomie

As mentioned in the research background section, from the SIT perspective, employees' perceptions of the company's CSR activities might help a firm resolve the difference between its goals and the means institutionally available to meet the goals under a given social system and to contribute to its corporate performance. Corporate ethical values as well as social role have a significant impact on the formation of employees' sense of belonging and loyalty to their company. If employees see the authenticity and differentiation in CSR activities of their organization, then the organizational identification and psychological integration of employees grow, and their discretionary and voluntary efforts increase, as do their commitment and loyalty. Enhanced organizational identification, in particular, makes employees develop a sense of unity, of being in the same boat, as it is related to the company–employee relationship. Through enhanced organizational identification, employees are more willing to work with each other, to perform informal work for the organization, and to

provide their coworkers with more help than is required by the organization, without expecting formal rewards, which increases social capital in the organization and improves organizational effectiveness.

Based on the SIT, Peterson [71] examines the relationship between CSR activities and organizational attachment of employees and finds that employees of a company implementing CSR activities consider themselves as working for a good company and feel improved self-esteem, showing high organizational attachment and a positive job attitude. The relationship further strengthens if employees' job attitudes consider society as more important than the company. Brammer et al. [27] claim that owing to employees' desire to identify themselves with organizations with good reputations, their organizational attachment to a company implementing CSR activities for the community increases. In addition, Brammer et al. [27] argue that factors causing positive attitudes or behavior of employees in the workplace are not limited to visible aspects, such as whether the company implements CSR activities or whether its CSR activities have won positive evaluations from outside auditors. Furthermore, the authors note that as employees perceive fair performance evaluation of their jobs or compensation and welfare treatments in practices related to CSR activities in the organization, and as education and training in the organization are implemented systematically, employee organizational attachment grows. When employees consider that CSR policies or motives in the organization contribute to sustainable social development and regard diverse education and training or job performance evaluation procedures in the organization as systematic, their job attitudes and behavior become positive. Rego et al. [72] argue that if employees believe the company makes an effort to pursue virtuousness, like passion and tolerance in line with social consensus, in order to create more wealth as well as positive social and environmental benefits for the community and other stakeholders, then it is more likely that the employees will continue to behave in a pro-social manner in the organization with the aim of attaining such virtuousness.

In conclusion, when CSR activities to achieve management goals and the core values of a company are considered by its employees as long term and authentic, rather than as identifying with a goal-centered short-term perspective, the employees identify with the positive image of the company. In so doing, CSR activities ensure the legitimacy of the employees and reduce anomie as a result of a lack of social norms and values, loss of identity, and absence of ethical codes of conduct in the company, alleviating employee deviance and anti-social behavior by preventing possible ethical failure.

Hypothesis 4(H4). *Anomie mediates employees' positive perceptions of CSR activities on employee deviance.*

2.3. Method

2.3.1. Research Model

The factors used in this study are variables used at the individual level in previous research; employees' perceptions of CSR activities (independent variable); anomie (mediator); and employee deviance (dependent variable). The following Figure 1 presents the research model.
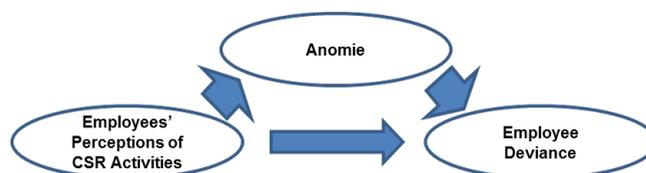

Figure 1. Research model.

2.3.2. Sampling and Analysis of Demographic Factors of Respondents

In order to test the hypotheses at the individual level, a questionnaire survey was conducted from November to February 2014 on employees working at companies that meet more than one of the following three conditions: first, they implement CSR activities listed in the CSR White Paper published by the Federation of Korean Industries on a yearly basis; second, they publish a sustainability

management report under the guidelines of the Global Reporting Initiative (GRI), an international independent organization setting international standards for sustainability reporting; and third, they are part of the 41 listed companies on the Dow Jones Sustainability Indexes Korea 2009. Using a 7-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree) expressing respondents' degree of agreement to each question, a self-reporting questionnaire survey was carried out (Questionnaires were distributed to 300 Korean companies and one person for each company was asked to respond to it). Of these, only 251 met the following three conditions used for the analysis: first, respondents should not reply too quickly (the response time should be at least 2 min); second, respondents should not select the same scale; and third, respondents should work at companies in the category specified above.

A frequency analysis was performed to understand the characteristics of the demographic factors of the subjects; the total number of respondents in the survey was 251, of which men accounted for 73.3% (184 people), and women 26.7% (67 people). In terms of age, those in their 30s represented 52.6% of the sample (132 people), those in their 40s 25.9%, and those in their 20s 14.3%. With regard to education, university graduates (4-year program) comprised 72.1% of the sample, the largest share, while those 5–10 years of service constituted 29.1%, those with 2–5 years of service 22.3%, and those with more than 15 years of service 20.7%. With regard to staff level, respondents at the level of assistant manager or section chief made up the largest ratio at 55%, followed by those at the level of deputy director or director (21.9%), and staff members (21.5%). By job type, of the total 10 jobs, 3 jobs (management strategy and business development, marketing and sales, and production management and supply chain control) accounted for about half at 48.5%. In terms of company category, about 82.9% of the respondents worked at a general firm, while respondents working at a large corporation with more than 2000 employees constituted the largest share at 72.1%. Moreover, firms in business for 60 years or longer constituted 18.7%, the largest share, followed by those in business for 20–30 years (18.3%), and for 30–40 years (17.5%).

2.3.3. Measurement of Variables

Employees' Perceptions of CSR Activities

Three main constructs (variables) are drawn from a factor analysis: employees' perceptions of CSR activities, employees' perception of anomie and employee deviance. The principal axis factoring and the promax rotation were used in the factor analysis. Thus, values of the variables used in the regression analyses are factor loadings produced by the factor analysis.

In this research, employees' perceptions of CSR activities refer to the degree to which employees as internal stakeholders perceive ethical CSR activities as legitimate. In order to measure this variable, 17 questions verified in the measure development study of Turker [73] were used for the four subfactors. The first is examined with seven questions in total—one about society, two about the natural environment, two about future generations, and two about NGOs (defined in this study as society). The second involves five questions about employee awareness. The third is surveyed by three questions about the awareness of customers. Finally, the fourth uses two questions about awareness of the government.

The result of factor analysis show that 17 items were loaded onto one factor. The results of the KMO and the Bartlett test of sphericity were 0.932 and $p = 0.000$, respectively, indicating no statistical problem. And, the communality of all items exceeded the criteria (>0.3), which is acceptable. Cronbach α was 0.950 indicating sufficient reliability. The results were confirmed by a confirmatory factor analysis. According to fitness indices, the model provides an acceptable fit to the data (CFI = 0.964, TLI = 0.956, RMSEA = 0.051). All factor reveal acceptable statistics, with factor loadings exceeding 0.5 (C.R. > 1.96), and construct reliability of 0.880 (>0.7).

Anomie

Anomie in the context of this study is a state of normlessness in which there are no shared values or moral standards that regulate the desires or behavior of employees, although they increasingly feel a burden, uncertainty, and confusion when the company drives them to reach goals. In order to

measure this variable, this study used eight questions first developed by Menard [74] and refined by [45] (construct reliability = 0.92; AVE = 0.71; range of loadings 0.71–0.92).

The results of factor analysis show that all 8 items were loaded onto one factor. The results of the KMO and the Bartlett test of sphericity were 0.862 and $p = 0.000$, respectively, indicating no statistical problem. The communality of all items exceeded 0.4, which is acceptable. Cronbach α of 0.946 indicates sufficient reliability. The confirmatory factor analysis confirmed the results. The model provides an acceptable fitness to the data (CFI = 0.952, TLI = 0.958, RMSEA = 0.094). In addition, all factor loadings exceed 0.5 (C.R. > 1.96), and construct reliability is 0.871, representing no statistical problem.

Employee Deviance

In this study, employee deviance is the voluntary and intentional conduct of employees that violates key norms in the company and threatens the well-being of the organization and its constituents. Ten questions about unproductive tasks and activities developed by Robinson and Bennett [75] and refined by Kelloway et al. [76] were used to measure this variable (=0.74).

The factor analysis shows that 10 items were loaded onto one factor. The results of the KMO and the Bartlett test of sphericity were 0.883 and $p = 0.000$, respectively, indicating no statistical problem. The communality of all items exceeded 0.4, which is acceptable. Cronbach α was 0.857 indicating sufficient reliability. All the statistics were confirmed by the confirmatory factor analysis. The model provides an acceptable fit to the data (CFI = 0.983, TLI = 0.966, RMSEA = 0.085). Finally, all factor loadings exceed 0.5 (C.R. > 1.96), and construct reliability is 0.838, which indicates no statistical problem.

Control Variables

SDR (socially desirable responding) was used as a control variable to control social desirability bias. Social desirability bias is a type of response bias that respondents tend to answer the questions in a way that will be considered favorably by others instead of answering the way they actually think and feel. SDR is known as a major reason for a systematic bias which represents researchers' failure to measure what they want to measure. Systematic bias leads to the lowered validity in measurement. In this study, we tried to improve the validity by adding SDR as an additional control variable. The current study employed three questions for socially desirable responses developed by Manning et al. [77] as control variables, and overall reliability coefficient was 0.842, indicating high internal consistency. The following additional six control variables were included in the analysis: gender, age, service period, staff level, category of the company, and years in business. These six control variables were constructed with dummy variables allocated to convert each question into statistical data, and all of the control variables were subcategorized for analysis.

3. Results

3.1. Correlations

Employees' perceptions of CSR activities had a negative (−) correlation with anomie (=−0.360, $p < 0.01$) and with employee deviance (=−0.205, $p < 0.01$). In addition, anomie appeared to have a positive (+) correlation with employee deviance (=0.600, $p < 0.01$). Furthermore, with regard to the subfactors of employees' perceptions of CSR activities, there was a strong positive (+) correlation among and between society (=0.938, $p < 0.01$), employees (=0.880, $p < 0.01$), customers (=0.849, $p < 0.01$), and government (=0.668, $p < 0.01$). Society had a negative (–) correlation with anomie (=−0.282, $p < 0.01$) and with employee deviance (=−0.156, $p < 0.05$). Employees had a negative (−) correlation with anomie (=−0.277, $p < 0.01$), while customers had a negative (–) correlation with anomie (=−0.359, $p < 0.01$), and the government had a negative (–) correlation with anomie (=−0.435, $p < 0.01$) and with employee deviance (=−0.340, $p < 0.01$) (Table 1).

To test these four hypotheses proposed previously, hierarchical regression was carried out, followed by a mediating effect analysis based on the Baron and Kenny [78] method.

Table 1. Correlations.

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gender	1													
Age	−0.194 **	1												
Employment period	−0.206 **	0.646 **	1											
Position	−0.228 **	0.469 **	0.386 **	1										
Business Area	−0.059	0.242 **	0.260 **	−0.102	1									
Firm age	−0.047	0.099	0.220 **	0.140 *	0.021	1								
CSR perceptions	−0.152 *	0.059	0.118	0.044	0.204 **	0.193 **	1							
Society	−0.148 *	0.012	0.110	0.027	0.136 *	0.218 **	0.938 **	1						
Employee	−0.142 *	0.060	0.050	0.021	0.202 **	0.133 *	0.880 **	0.755 **	1					
Customer	−0.078	0.111	0.149 *	0.041	0.198 **	0.160 *	0.849 **	0.711 **	0.648 **	1				
Government	−0.136 *	0.079	0.138 *	0.110	0.230 **	0.099	0.668 **	0.508 **	0.440 **	0.690 **	1			
Anomie	0.079	−0.090	−0.101	0.033	−0.230 **	−0.115	−0.360 **	−0.282 **	−0.277 **	−0.359 **	−0.435 **	1		
Employee deviance	−0.035	−0.102	−0.074	−0.015	−0.234 **	−0.077	−0.205 **	−0.156 *	−0.117	−0.218	−0.340 **	0.600 **	1	
SDR	−0.075	0.049	0.100	0.022	0.127 *	−0.010	0.643 **	0.603 **	0.662 **	0.508 **	0.264 **	−0.114	−0.052	1

* and ** indicate significance at $p < 0.01$ and $p < 0.05$, respectively.

3.2. Regression Results 1 (H1)

In this subsection, we tested H1: Employees' perceptions of CSR activities reduce employee deviance. To this end, employee deviance is defined as the dependent variable and employees' perceptions of CSR activities as the independent variable.

Table 2 shows the results of testing Hypothesis 1. Model 1 includes only control variables whereas Model 2 includes additional explanatory variable. As a result, an adjusted R-square has increased. The result indicates that employees' perceptions of CSR activities have a negative impact on employee deviance at B = −0.327. This means that as employees' perceptions of CSR activities are on the rise, employee deviance declines, and this is statistically significant with a reliability of 95%.

Table 2. H1 Results Table.

Category		Model 1		Model 2	
		B	*β*	*B*	*β*
	(Constant)	4.831	0.000	5.532	0.000
	Gender	−0.175	−0.064	−0.243	−0.089
	Age	−0.169	−0.066	−0.190	−0.074
Control variable	Employment period	0.114	0.046	0.096	0.038
	Position	−0.083	−0.029	−0.068	−0.024
	Business area	−0.742	−0.232	−0.632	−0.198 **
	Firm age	−0.184	−0.075	−0.057	−0.023
	SDR	−0.031	−0.029	0.144	0.133
Independent variable	Employees' perceptions of CSR activities			−0.327	−0.259 **
R square (▲ *R* square)		0.068		0.103	(0.035 **)
F		2.515 *		3.455 **	

* $p < 0.05$, ** $p < 0.01$, Dependent variable: Employee deviance.

3.3. Regression Results 2 (H2)

In this subsection, we tested H2: Employees' perceptions of CSR activities reduce anomie. For this purpose, anomie was defined as the dependent variable and employees' perceptions of CSR activities as the independent variable.

Table 3 shows that employees' perceptions of CSR activities appeared to have a negative effect on anomie with reliability of 95%, with the coefficient of B = −0.639. This indicates that as employees' perceptions of CSR activities increase, anomie decreases.

Table 3. H2 Results Table.

Category		Model 1		Model 2	
		B	*β*	*B*	*β*
	(Constant)	4.818	0.000	6.187	0.000
	Gender	0.189	0.061	0.057	0.018
	Age	−0.134	−0.046	−0.175	−0.061
Control variable	Employment period	−0.001	0.000	−0.038	−0.013
	Position	0.214	0.067	0.243	0.076
	Business area	−0.706	−0.196	−0.492	−0.136
	Firm age	−0.316	−0.113	−0.068	−0.024
	SDR	−0.104	−0.085	0.239	0.195 *
Independent variable	Employees' perceptions of CSR activities			−0.639	−0.448 **
R square (▲ *R* square)		0.079		0.184	(0.105 **)
F		2.980 **		6.818 **	

* $p < 0.05$, ** $p < 0.01$, Dependent variable: Anomie.

3.4. Regression Results 3 (H3)

In this subsection, we tested H3: Anomie increases employee deviance. Employee deviance is defined as the dependent variable and anomie as the independent variable. According to Table 4, the influence of anomie on employee deviance is B = 0.520, which is statistically significant with reliability of 99%. This reveals that as anomie increases, employee deviance is on the rise.

Table 4. H3 Results Table.

Category		Model 1		Model 2	
		B	*β*	*B*	*β*
Control variable	(Constant)	4.831	0.000	2.328	0.000
	Gender	−0.175	−0.064	−0.273	−0.100
	Age	−0.169	−0.066	−0.099	−0.039
	Employment period	0.114	0.046	0.115	0.046
	Position	−0.083	−0.029	−0.194	−0.068
	Business area	−0.742	−0.232 **	−0.375	−0.117 *
	Firm age	−0.184	−0.075	−0.020	−0.008
	SDR	−0.031	−0.029	0.023	0.021
Independent variable	Anomie			0.520	0.586 **
R square (▲ *R* square)		0.068		0.384	(0.317 **)
F		2.515		18.864	

* $p < 0.05$, ** $p < 0.01$, Dependent variable: Employee deviance.

3.5. Regression Results 4 (H4)

In this subsection, we tested and verified H4: Employees' perceptions of CSR activities have a positive impact on employee deviance, with anomie as a mediator. The mediator was anomie, the dependent variable was employee deviance, and the independent variable was employees' perceptions on CSR activities.

Model 1 of Table 5 shows that the impact (=−0.448 **) of employees' perceptions of CSR activities on anomie was statistically significant, while Model 2 indicates that the influence (=−0.259 **) on employee deviance of employees' perceptions of CSR activities was stronger than its impact (=0.004) on employee deviance, as shown in Model 3, which reveals that the impact of anomie on employee deviance (=0.587 **) was statistically significant, while the impact of employees' perceptions of CSR activities on employee deviance was not statistically significant at =0.004. The results of Models 1 and 2 were taken from Tales 2 and 4, respectively, for comparison purpose. This means that anomie fully mediates the impact of employees' perceptions of CSR activities on employee deviance. Moreover, as employees' perceptions of CSR activities increased, the effect of anomie dropped, thereby alleviating employee deviance, which leads to the conclusion that enhanced employees' perceptions of CSR activities mitigate employee deviance with anomie as a mediator. Thus far, using the methods of Baron and Kenny [78], this study verified the mediating role of anomie in the relationship between employees' perceptions of CSR activities and employee deviance. The Sobel's z test indicates that mediation of anomie is statistically significant at 1% (z = −4.903).

Table 5. H4 Results Table.

Category		Model 1		Model 2		Model 3	
		Anomie		Employee Deviance		Employee Deviance	
		B	B	B	β	B	β
Control variable	(Constant)	6.187		5.532		2.311	
	Gender	0.057	0.018	−0.243	−0.089	−0.272	−0.100
	Age	−0.175	−0.061	−0.190	−0.074	−0.099	−0.039
	Employment period	−0.038	−0.013	0.096	0.038	0.115	0.046
	Position	0.243	0.076	−0.068	−0.024	−0.194	−0.068
	Business area	−0.492	−0.136	−0.632	−0.198	−0.376 *	−0.118
	Firm age	−0.068	−0.024	−0.057	−0.023	−0.022	−0.009
	SDR	0.239	0.195	0.144	0.133	0.020	0.18
Independent variable	Employees' perceptions of CSR activities	−0.639	−0.448 **	−0.327	−0.259 **	0.006	0.004
Mediating variable	Anomie					0.521	0.587 **
R square (▲ *R* square)		0.184		0.103		0.384	
F		6.818 **		3.455 **		16.699 **	

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

4. Discussion

H1. *Employees' perceptions of CSR activities reduce employee deviance.*

If a company's CSR activities result in positive perceptions of its employees as an internal stakeholder, then it can earn legitimacy from these activities, and the employees endeavor to maintain and improve their self-esteem in the organization. Furthermore, employees begin to feel that they share the destiny of the company, through direct and indirect experiences in CSR activities, linking their own characteristics with those of the company and making efforts to show the company's characteristics through themselves as a typical example. According to the SIT, employees' positive perceptions about CSR activities improve their commitment and loyalty to the organization, driving the pro-social conduct of employees. As a result, their corporate citizenship plays a role in social performance through participating in CSR activities and reducing employee deviance. In other words, improved perceptions of CSR activities lead employees to perceive the company's CSR activities in the work environment as positive and to adopt discretionary attitudes and behavior with the aim of achieving social performance by means of CSR activities, which in turn results in a decrease in employee deviance. The empirical results show that the employees' positive perceptions of CSR activities reduce employee deviance consistent with Trevino and Weaver [53].

H2. *Employees' perceptions of CSR activities reduce anomie.*

This study assumes that employees' positive perceptions of CSR activities reduces anomie. Employees, upon realizing that the company's CSR activities are not simply an instrumental activity to bridge the gap between corporate goals and institutional means in the social system, but are distinctive and differentiated activities with their consent or support and internal legitimacy, develop positive self-concepts to achieve social performance and thereby enhance self-esteem, and are more likely to identify with the company. This study finds that anomie can be reduced by employees' positive perception of CSR activities, in line with the arguments of social identity theory [54–58,60,61]. In other words, improved employee perceptions of CSR activities prevent ethical failure caused by the pressure of goal attainment and mitigate anomie in the state of normlessness in the organization.

H3. *Anomie increases employee deviance.*

In an anomic situation where means approved and decisions made by managers run counter to universally valid social norms and ethical values and go beyond existing institutions or codes of conduct, employees become more likely to accept the temptation and pressure of mobilizing anti-social

and illegal means to avoid sanctions against those who fail to attain goals. Likewise, the difficulty of securing the means to avoid sanctions in the social structure makes employees feel a far greater burden, become increasingly confused and uncertain owing to lack of ethical values and loss of identity, and face pressure to take every possible action. Attributing this pressure to the company, employees feel alienated owing to contradiction and conflict, and eventually behave in a deviant manner so as to obtain material rewards after securing the means specified by the company. In other words, growing anomie leads to escalating deviance in the organization. Consistent with the prediction of the previous research [67,70], the results of this study finds a positive effect of anomie on employee deviance. To elaborate, anomie creates the discrepancies between organization goals and available institutional means, which weaken corporate commitment to dominant standards in the social system, increasing employee deviance.

H4. *Employees' perceptions of CSR activities have a positive impact on employee deviance, with anomie as a mediator.*

Anomie is found to fully mediate the relationship between employees' perceptions of CSR activities and employee deviance. Through the complete mediation of anomie, employees' positive perceptions of CSR activities reduce employee deviance. This suggests that the positive perceptions of CSR activities affect the employee deviance only indirectly through the mediating effect of anomie. If the CSR activities of a company to meet its management goals and core values are perceived by its employees as long term and authentic, rather than short term and goal-centered, then the employees tend to legitimize the activities and identify with positive images of the company [71,72]. Moreover, positive employee perceptions of CSR activities reduce anomie owing to lack of values, loss of identity, and absence of ethical codes of conduct in the organization, which in turn mitigate employee deviance, which is anti-social conduct.

5. Conclusions

This study examined in detail how anomie is caused by the goal-oriented nature of businesses is developed in the organization, as well as its relationship with employee perceptions of CSR activities and employee deviance. As such, it calls for a multi-dimensional, in-depth study on the theory of anomie, raising the need for future research integrating anomic situations with diverse theories. Anomic organizational culture in the instrumental environment presented by Victor and Cullen [69,70] is characterized by prevalent pursuit for self-interest and individualism, recognition of the least responsibility among employees, lack of consideration for employee welfare, and expectation that, if necessary, employees must use even illegal means and methods to attain corporate goals.

In an anomic state, the end justifies the means, and the value of individuals become an instrument or tool that develops into an organizational culture that accepts unethical behavior both implicitly and explicitly. In the process, employees fall into a kind of psychological response to anomie and are more likely to conduct unproductive and unethical criminal behavior. To explore the possibility of CSR activities abating the anomic state, this study adopted the variable of employee perceptions of CSR activities and conducted an empirical analysis on employees of companies implementing CSR activities, thereby providing empirical evidence that CSR perceptions reduce anomie, which, in turn, alleviates employee deviance.

This study is the first of its kind to investigate how positive employee perceptions of CSR activities reduce anomie and alleviate employee deviance as a result. Given that anomie has not been tackled in a broad spectrum of diverse theories, and there is insufficient research about variables affecting anomie, this study lays a foundation for integrated research by examining the relationship between the variables of employee perceptions on CSR activities and anomie. In addition, prior studies on the perceptions of CSR activities have focused on psychological climates influenced by individual employees' evaluations, and understanding of how employers effectively implement the four types of CSR activities in Carroll's (1991) pyramid model [24]. Carroll's pyramid model, however, has faced

criticism and seems to have problems. Many scholars have suggested corrections of and improvements to the model. Thus, this study used the improved Turker's [73] scale, taking into account four groups—society, employees, customers, and government—to investigate how employees' perceptions of CSR activities affect anomie and employee deviance.

In conclusion, through an empirical analysis of employees of companies that undertake CSR activities, this study for the first time found that employees' perceptions of CSR activities affect anomie, which, in turn, affects employee deviance. This is significant both practically and academically, as extensive research is being undertaken to investigate the possibility of connecting CSR, ethical obligations, and management strategies. Recently, as internal and external business environments have grown uncertain over time amid ever-intensifying industry competition, the results of the study suggest that companies should consider that the perceptions of employees who actually perform CSR activities are more important than anything else. Furthermore, a causal relationship was found by which employees' perceptions of CSR activities reduce anomie, leading to a decrease of employee deviance. The findings of this study have implications for company-wide efforts to find ways to enhance CSR perceptions by helping top management and mid-level managers understand that enhancement of positive employees' perceptions of CSR activities is the first priority for resolving ethical conflicts among employees, owing to the pressure of goal attainment and the company's social performance.

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Appendix

Questionnaire

CSR and Employees' Perceptions

1. Our company contributes to campaigns and projects that promote the well-being of the society.
2. Our company implements special programs to minimize its negative impact on the natural environment.
3. Our company participates in activities which aim to protect and improve the quality of the natural environment.
4. Our company targets sustainable growth which considers future generations.
5. Our company makes investment to create a better life for future generations.
6. Our company encourages its employees to participate in voluntarily activities.
7. Our company supports nongovernmental organizations working in problematic areas.
8. Our company supports employees who want to acquire additional education.
9. Our company policies encourage the employees to develop their skill and careers.
10. Our company implements flexible policies to provide a good work & life balance for its employees.
11. The management of our company is primarily concerned with employees' needs and wants.
12. The managerial decisions related with the employees are usually fair.
13. Our company provides full and accurate information about its products to its customers.
14. Our company respects consumer rights beyond the legal requirements.
15. Customer satisfaction is highly important for our company.
16. Our company always pays its taxes on a regular and continuing basis.
17. Our company complies with legal regulations completely and promptly.

Anomie

1. In our firm, there is pressure to meet organizational objectives by any means possibles.*
2. For the most part of work, there is no right or wrong way to achieve the firm's goal.*
3. At work it is considered okay to play dirty to win.
4. The attitude in our firm is that sometimes it is necessary to lie to others in order to keep their trust.
5. In our firm, the rules can be broken in order to achieve organizational goals.
6. The prevailing attitude in our firm is that "nice guys finish last."
7. In our firm the feeling is that the ends justify the means.
8. In our firm you have to be willing to break some rules if that is what it takes to get the job done.

* reverse question

Employee Deviance

1. Exaggerated about your hours worked.
2. Started negative rumors about your company.
3. Gossiped about your coworkers.
4. Covered up your mistakes.
5. Competed with your coworkers in an unproductive way.
6. Gossiped about your supervisor.
7. Stayed out of sight to avoid work.
8. Taken company equipment or merchandise.
9. Blamed your coworkers for your mistakes.
10. Intentionally worked slow.

Social Desirable Responding

1. None of the managers at my firm feel dissatisfied with their jobs.
2. At my company, all of the employees are outstanding performers.
3. Employees at my company are always trustworthy.

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