

Accounting the Moderation Effects on the Relationship between Social Responsibility and Business Ethics

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Abstract: *Organizations do not function in isolation in society. On the part of society, it is expected that organizations will work in the interest of society and have a sense of obligation to it, to be concerned with solving the problems they have caused. Therefore, the organization should have ethical standards and practice a solid organizational culture and social responsibility to ensure the sustainability and success of the business. The paper aims to address social responsibility and business ethics concerns by building the framework of relationships between social responsibility (SR) and organizational ethics (OE) and determining the moderating effects of organization's reputation (OR), organizational communication (OCm), employee engagement (EE), and organizational culture (OCt). Following structural equation modeling, the paper determines the relationships between the variables and the moderators between these variables. The research results show that CR and OCt strongly moderate the relationship between SR and BE, while OCm and OCm slightly moderate the relationship between SR and OE.*

Keywords: *social responsibility; organizational communication; organizational ethics; employee engagement; organizational culture; corporate reputation.*

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1. Introduction

Since the end of the 20th century, many researchers and practitioners have approached how employees integrate into a team in the organization's work environment (Bauman & Skitka, 2012). Employees were considered key stakeholders for most organizations that primarily use human capital (Grill, 2015; Yang & Driffield, 2012). Therefore employees are key stakeholders for the organization, as they are the driving force behind implementing social responsibility (SR) programs and key actors of organizational ethics (OE). Through their significant influence and power, employees give internal legitimacy to ethical behavior and conduct (Almeida & Coelho, 2019; Lee, et al., 2013). Shamma and Hassan (2009) have emphasized the significance of employees in organization's reputation (OR) through implementing social responsibility programs and ethical behavior toward other stakeholders in the organization (Almeida & Coelho, 2019; Cravens & Oliver, 2006; Shamma & Hassan, 2009). Melewar (2008) showed that using employees to gain the trust of customers and the community has led to a better OR. Also, a supportive and participatory organizational culture (OCt), as well as transparent organizational communication (OCm), increases employee engagement (EE), strengthens employee-organization ties, and improves OR and image (Bauman & Skitka, 2012), which can grow in an ethical environment characterized by social responsibility.

OR is a moderating factor in the relationship between SR and OE because it promotes personal fulfillment, enhances identification with the organization, and stimulates SR and how the organization interacts with the society (Almeida & Coelho, 2019; Lee & Kim, 2017). Workers are highly aware of the importance of a good OR, know their contribution to reputation improvement, show greater engagement (EE), and are more willing to belong to a more ethical and responsible organization (Olmedo-Cifuentes & Martinez-Leon, 2014). From the beginning of stakeholder theory, employees have been defined as a key stakeholder group (Donaldson & Preston, 1995; Freeman, 1984; Matten & Crane, 2005). Through innovation and ethical behavior, employees generate a sustainable competitive advantage (Cravens & Oliver, 2006; Van Der Merwe & Puth, 2014). In this process, SR can positively influence current and potential employees on the OE through OCt, OCm, and OR (Lee et al., 2013).

Throughout the seven sections, the paper aims to study and quantify the direct and indirect relationships between SR and OE, moderated by various variables: OCt, OCm, EE, and OR. After an introduction, the second section provides a problem statement and research hypotheses, and

the third section describes the research methodology. The fourth expose the results, and the fifth - the discussions. Finally, the last two sections outline conclusions, research limitations, and future research directions.

2. Problem Statement and Research Hypotheses

This investigation aims to identify the moderation effects of OCt, OCm, EE, and OR, which may interfere with the relationship between SR and OE. Therefore, we propose a theoretical model that is confirmed using SEM (structural equation modeling).

OR is the most valuable intangible asset of an organization (Lopez, 2006), which generates sustainable competitive advantages, leading to the improvement of the intrinsic value of an organization (Dowling, 2006). The approach to the issue of OR is expanding, and the number of published papers is constantly increasing (Almeida & Coelho, 2019; Ponzi et al., 2011). OR is described as an immaterial asset that results from the collective assessment of stakeholders' perceptions (Selvaraj & Joseph, 2014; Turker, 2009). OR is represented by several dimensions influenced by customer satisfaction, organizational disclosure and transparency, staff treatment, salary policy, fair competition, and reporting (Golgeli, 2014; Ponzi et al., 2011), being a concept based on stakeholder expectations and how these expectations are met (Fombrun et al., 2015; Munteanu et al., 2020).

According to Odriozola et al. (2015), OR is a driver for implementing SR because SR influences the construction of reputation by legitimizing the actions by stakeholders. In addition, a positive OR has many advantages for human resources practices, reducing recruitment costs, the cost of training and professional development, increasing labor mobility, EE, and attracting new talents (Roberts & Dowling, 2002), thus strengthening competitive advantage.

OCm is the process by which the messages of social responsibility programs are transmitted, and stakeholders perceive the OR (Thomaz & Brito, 2010). OCm is the transmission belt between the organization and stakeholders (Shamma, 2012). OCm is also an effective tool for creating a strong OCt and growing OR (Romenti, 2010). Good OCm also leads to increased EE (Gill, 2015).

The OCt has a significant impact on employees' attitudes and behavior, a strong OCt influencing the EE and increasing the OR. OCt is an immaterial asset that adds value (Flatt & Kowalczyk, 2008). Implementing the principles of ethics in the OCt increases the degree of SR of the organization and leads, ultimately, to obtain an image and ethical reputation. Values such as SR and OR as part of OCt can help improve organizational

reputation (Almeida & Coelho, 2019). Worcester (2009) showed that organizations and employees with SR behaviour and involvement in social causes positively influence the OR. SR practices can influence and stimulate a good OR, enhancing pride and EE (Turker, 2009). Simultaneously, an OCm characterized by ethics and responsibility will influence the employee's perception of OR (Cravens & Oliver, 2006; Goldring, 2015). OCm is essential for the transmission of principles and the disclosure of SR actions, moderating the relationship between SR and OR (Grill, 2015).

Accordingly, the following hypotheses have been issued: H1 There is a direct positive relation between SR and OR. H2. There is a substantial indirect positive relation between SR and OR moderated by OCt and OCm.

Chen and Cheng (2012) define EE as higher effort and energy levels in their work, leading to improved organizational performance. Rupp et al. (2006) noted that SR organizational behavior and involvement in SR programs directly affect the behaviors and attitudes of employees of the organization. EE leads to increased self-esteem, generating greater job satisfaction (Almeida & Coelho, 2019). The trust between employees and the organization increases when employees observe an ethical and SR behaviour of the organization in all areas, generating a sense of loyalty (Selvaraj & Joseph, 2014). Thus, the involvement of employees in the promotion of ethical principles and the implementation of SR programs is essential for any organization because its ultimate goal is to retain valuable employees (Ali, 2013). OR has a decisive impact on the clients and EE, generating ethical behaviour and greater involvement in the SR actions.

Accordingly, the following hypotheses have been made: H3. There is a direct positive relation between OR and EE. H4. There is an indirect positive relation between OR and OE moderated by EE.

3. Research Methods

To exam the suggested theoretical model and hypotheses, we collected the perceptions of employees of Romanian organizations using a structured questionnaire. The questionnaire was completed online. As a result, 423 employees of Romanian organizations provided valid answers (which involved filling the entire questionnaire). Table 1 illustrates the sociodemographic variables used in the research.

Table 1. Descriptive statistics

	Minim	Maxim	Mean	Std. Dev.	Skewness	Kurtosis
Sector	1	4	2.81	0.981	-0.239	-1.048
Dimension	1	3	1.80	0.748	0.345	-1.146

Gender	1	2	1.30	0.459	0.875	-1.241
Age	1	5	2.70	1.099	0.606	-0.250
Education	1	5	3.30	1.101	-0.615	-0.237
Experience in work	1	5	2.30	1.345	0.669	-0.762
Experience in organization	1	5	2.91	1.136	0.187	-0.752
Position	1	2	1.20	0.399	1.517	0.301
Income category	1	5	2.91	1.512	-0.012	-1.443

Source: Based on SPSS v.20 calculations

The variables were selected in the research based on the analysis of the literature (Agarwal et al., 2015; Almeida & Coelho, 2019; Nazari et al., 2015; Thomaz & Brito, 2010; Walsh et al., 2009; Yousef, 2013), adapting the concepts used to the specificities of Romanian organizations. No substantial bias was detected (Podsakoff et al., 2003), the total variance extracted was 38.859%.

4. Findings

The model elaborated to identify the direct and indirect relationships between SR and OE was tested using structural equation modeling, the variant of the partial least squares. OCm, OCt, EE, OR, SR, and OE are defined as latent (unobservable) variables determined by exogenous observable variables, represented by the items in the questionnaire.

Structural equation modeling was performed using SmartPLS 3.0 software. Figure 1 presents the model resulting from the initial run of SmartPLS 3.0 software. For high validity and reliability, all variables must have a loading above 0.7 (Hair et al., 2017). In this sense, we ran structural equation modeling (partially least square) until we got an optimized form.

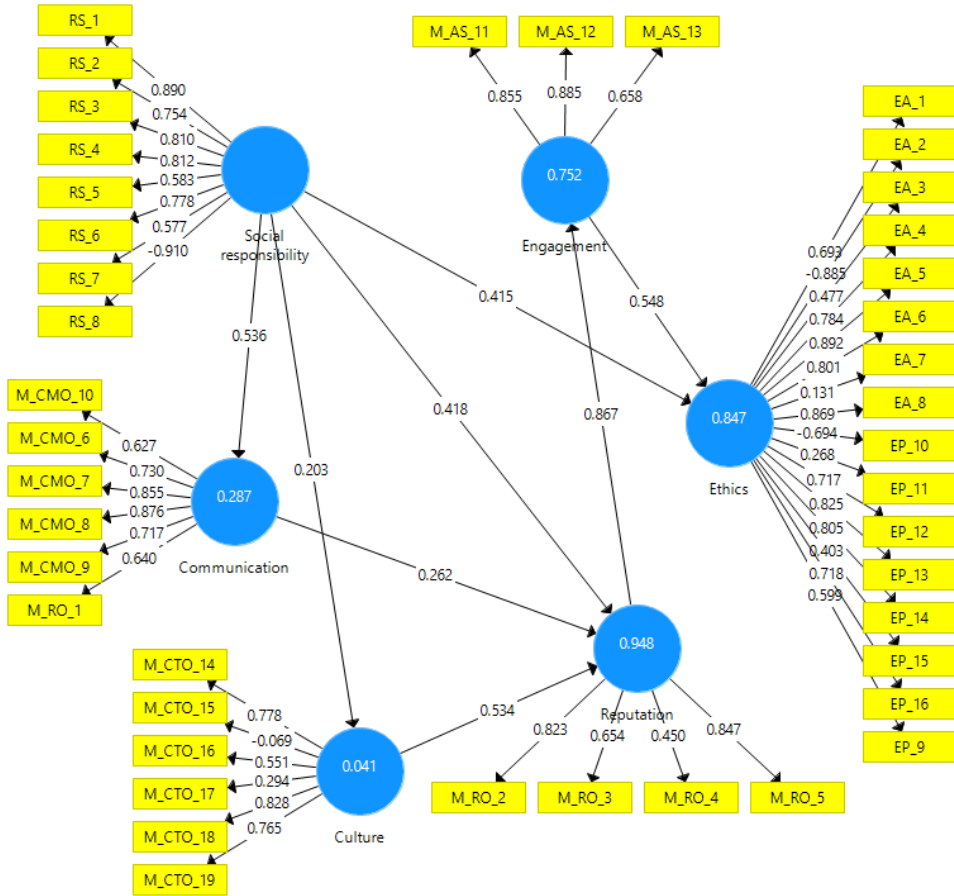


Figure 1. Initial testing for the theoretical model
Source: Based on SmartPLS 3.0 calculations

After eliminating exogenous variables with values below 0.7, the applied model has good validity and reliability and is a good fit, as shown in Table 2.

Table 2. Validity and reliability

	Cronbach's Alpha	Composite Reliability	AVE
OCm	0.845	0.897	0.685
OCt	0.740	0.849	0.653
EE	0.768	0.895	0.809

OE	0.907	0.928	0.684
OR	0.776	0.821	0.605
SR	0.875	0.906	0.661

Source: Based on SmartPLS 3.0 calculations

The model obtained from the optimizations is shown in Figure 2.

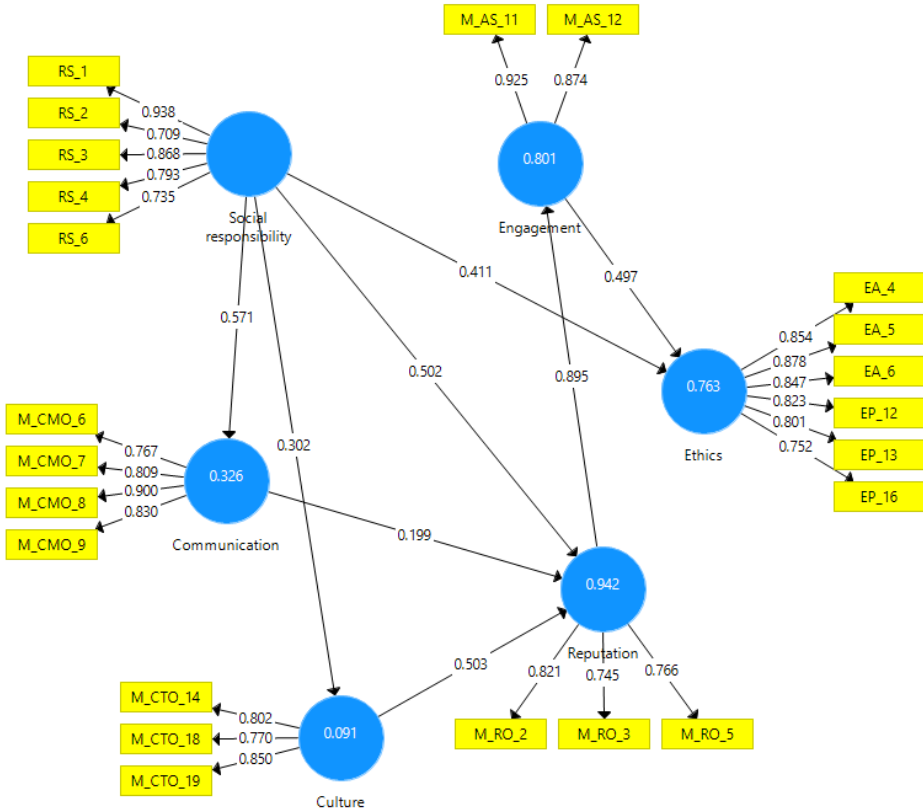


Figure 2. Optimized model
Source: Own construction using SmartPLS 3.0

The exogenous variables retained in the optimized model are presented in Table 3.

Table 3. Model variables

Latent variables	Exogenous variables	
	Code	Description
OCm	M_CMO6	Transparent disclosure
	M_CMO7	Trust
	M_CMO8	Managerial communication
	M_CMO9	Reliability
OCt	M_CTO14	Participative decisions
	M_CTO18	Dedication to organizational goals
	M_CTO19	Common direction
EE	M_AS_11	Great efforts
	M_AS_12	Common values
OE	EA_4	Transparency
	EA_5	Fair competition
	EA_6	Respect to customer
	EP_12	Lack of transparency
	EP_13	Behavior towards the competition
OR	EP_16	Long-term vision
	M_RO_2	Behavior towards the competition
	M_RO_3	Good investment
	M_RO_5	Sustainability
	RS_1	Organizational citizenship
SR	RS_2	Society contribution
	RS_3	Welfare
	RS_4	Organizational philosophy
	RS_6	Increasing the organizational value

Source: Own construction

The path coefficients obtained in the model that characterize the direct relationships between latent variables, T statistics, and P values are presented in Table 4.

Table 4 confirms the validity of hypotheses H1 and H3. There are significant positive direct relationships between social responsibility and corporate reputation (path coefficient 0.502) and, on the other hand, significant positive direct relations between the corporate reputation and the commitment of the employees (path coefficient 0.895).

Table 4. Path coefficients

	Original Sample	T Statistics	P Values
OCm -> OR	0.199	9.749	0.000
OCt -> OR	0.503	41.583	0.000
EE -> OE	0.497	15.591	0.000
OR -> EE	0.895	126.644	0.000
SR -> OCm	0.571	13.947	0.000
SR -> OCt	0.302	6.857	0.000
SR -> OE	0.411	13.066	0.000
SR -> OR	0.502	21.509	0.000

Source: Own construction using SmartPLS 3.0

Moreover, all the direct relations established within the model are positive and significant, recording P values of 0.000, T Statistics over 1.6, and path coefficients with values over 0.2 (Hair et al., 2017).

We calculated the total indirect effects between the unobservable variables of the model (Table 5).

Table 5. Total indirect effects

	Original Sample	T Statistics	P Values
SR -> OCm -> OR -> EE -> OE	0.050	5.203	0.000
SR -> OCt -> OR -> EE -> OE	0.068	5.906	0.000
SR -> OR -> EE -> OE	0.223	16.323	0.000
OCm -> OR -> EE -> OE	0.088	6.563	0.000
SR -> OR -> EE	0.449	24.487	0.000
SR -> OCt -> OR -> EE	0.136	6.783	0.000
OR -> EE -> OE	0.444	14.587	0.000
OCt -> OR -> EE -> OE	0.224	17.718	0.000
SR -> OCt -> OR	0.152	7.026	0.000
SR -> OCm -> OR	0.114	7.078	0.000
OCt -> OR -> EE	0.450	44.944	0.000
OCm -> OR -> EE	0.178	9.515	0.000
SR -> OCm -> OR -> EE	0.102	6.849	0.000

Source: Own construction using SmartPLS 3.0

Table 4 confirms the validity of hypotheses H2 and H4, with positive indirect relationships between SR and OR moderated by OCm and OCt (hypothesis H2) and positive indirect relationships between OR and OE moderated by EE (hypothesis H4).

5. Discussions

OR contributes to differentiation in the market, being at the same time a source of competitive advantage (Almeida & Coelho, 2019; Odriozola et al., 2015). Our research has shown how OR, based on OCm and OCt and strengthened by SR organizational behavior, can impact OE, leading to increased EE. SR plays an essential role as an antecedent for these relations. Our investigation makes supplementary contributions regarding the influences established between the studied concepts. OR, strengthened by SR programs (hypothesis H1), is influenced by OCm and OCt (hypothesis H1), leading to increased EE (hypothesis H3) and resulting in more ethical behavior (hypothesis H4). SR creates a specific organizational environment in which the impact of OR can be stimulated (Almeida & Coelho, 2019; Cravens & Oliver, 2006; Lee et al., 2013). This research investigates the relation between SR and OE by introducing the moderating role of OR, OCm, and OCt, showing how increased EE can lead to greater attachment to organizational values and more ethical behavior of employees.

SR is closely associated with OR, and some authors argue that sometimes the two concepts may overlap (Lindgreen & Swaen, 2005). Research has shown, like Obeng-Odoom (2015), that a more robust perception of SR practices can increase how employees are perceived OR and stimulate the links between employees and their organization, thus increasing their engagement. Adopting SR behavior and codes of ethics are useful tools for human resource management while increasing the impact of SR on employees.

6. Conclusions

The research was carried out on a sample of 423 employees of Romanian organizations. The results of our study highlighted the relationship between OCm, OCt, EE, and OR, as well as their influence on the relationship between SR and OE. Moreover, OCm, OCt, and OR positively impact EE, contributing to improved ethical behavior and increased SR. The perception of SR practices can improve the perceived OR and stimulate the links between employees and their organization through a high EE. Based on data regarding employees of Romanian organizations, we highlighted how SR practices create a context for OE, investigating the

relationships between these two concepts. The results of the research show strong SR programs lead to a better OR through a responsible OCt and effective OCm, increasing EE and generating ethical behavior.

According to (Almeida & Coelho, 2019; Avram & Kuhne, 2008; Moura-Leite & Padgett, 2014), strategic decisions that support an organization's SR behavior can become a foundation of competitive advantage. The effect of social actions on OR can help organizations develop or modify SR strategies used to build a good reputation through more ethical behavior. This research can help organizations better manage the challenges that organizations face in the 21st century.

7. Limitations and further research

Our investigation provides a snapshot of the phenomenon at a particular time. To investigate causal relationships, longitudinal data can provide more information that can lead to an understanding of causality.

The sample are Romanian employees who responded to a questionnaire. Therefore, this sample may not be generalizable to the entire Romanian workforce. However, the information obtained allows relevant conclusions on how the relationship between SR and OE is perceived concerning several variables that moderates this relationship.

EE plays a vital part in the relation between SR and OE moderated by OR, OCm, and OCt. Other moderating variables, such as innovation and job satisfaction, may be introduced into future research in the model. Developing a scale to collect the necessary information from various stakeholders is another direction of research that can be addressed in the future.

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