

To adapt or not to adapt: The moderating role of openness to change in the effect of Corporate Social Responsibility on employee satisfaction and commitment.

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Abstract

The demand for responsible business practices has been growing steadily for the past few decades among consumers, investors and employees. Because of this, corporations have started to increase Corporate Social Responsibility (CSR) practices, which focuses on economic performance with respect for the social and environmental side. The effects of such practices on consumers, investors, and employees have been widely researched. Namely, employees viewing a CSR strategy as sincere are likely to increase their job satisfaction and commitment. A sincere CSR strategy asks for changes in the company's routines and operations, and involvement of employees throughout the organization. As employees are central to the implementation of CSR policy, the question arises whether they are able to implement changes and experience effects of those changes, if employees are not open to that change. This study aims to find a model which predicts employee satisfaction and commitment using perceived CSR sincerity and employee openness to change. Using an cross-sectional between-subjects design ($N = 109$), a moderation analysis was performed with self-reported data to find the influence of openness to change on the effect of perceived CSR sincerity on employee satisfaction and commitment. An effect of perceived CSR sincerity on employee satisfaction and commitment is found, further supporting previous research. No significant results have been found on the moderating role of openness to change, nor on the direct effect of openness to change on employee satisfaction and commitment. Explanations for the results and implications of this research are discussed, before suggestions are made for future research.

Introduction

The Swedish clothing company H&M claims to have one of the most extensive and ambitious plans to make the clothing industry sustainable. However, their sustainable collection is shown to be only a tiny fraction of their supply, while they produce more clothing in 24 hours than can be recycled in 12 years (“klimaatrellen pakken”, 2020). H&M is not the only company culpable of such misleading claims. The Dutch Authority for Consumers and Markets (ACM) addressed 170 companies, asking them to critically review their sustainability claims (Bierling, 2021). Such claims are “the majority of our green power is generated in the Netherlands”, while in reality only 20% is generated in the Netherlands, and not 80%. A company in the clothing sector stated that a “T-shirt is made of organic cotton”, but only 50% of the T-shirt is made with organic cotton. These positive communications about environmental, economic, or social performance combined with poor actual performances on those topics are also known as greenwashing (de Freitas Netto et al., 2020). Greenwashing is organizations’ response to the growing importance of corporate social responsibility (CSR) (de Freitas Netto et al., 2020; Ellemers et al., 2011). CSR is defined as a concept in which the social orientation aspect of business is taken into account, sometimes at the cost of other aspects such as pursuing maximum profit (Freeman, & Dmytriiev, 2017). In other words, CSR means that environmental efforts and ethical labour practices are becoming part of organizations’ standard business practices. Companies engaging in greenwashing expose themselves to the risk of harming the brand and thus risking the loss of profits (Carlini et al., 2019).

In the case of H&M’s greenwashing, consumers got angry enough to protest naked and smear paint all over their stores. This reflects the decrease in trust consumers place in them, leading to a decline in purchase intention (Akturan, 2018). Besides consumers taking up action, there has been an increase in awareness of greenwashing activities among investors. Many retail and large investors thought they devoted their money to green investments products. Now they are realizing that money has not been invested in the way they imagined, which leads to a global shift of money flowing into more sustainable funds (Fletcher & Oliver, 2022). In addition to consumers and investors looking elsewhere to spend their money, employees are also impacted by a company’s greenwashing activities, as it lowers their satisfaction and commitment to their current position (Ellemers et al., 2011; Kim et al., 2010).

Looking at the effects of a CSR strategy on these three stakeholder groups, employees are the most important to the company. A good CSR strategy asks for changes in the company’s

routines and operations, making individual employees the ones who strategize, decide on, and execute the initiatives (Aguinis, & Glavas, 2013). For these structural changes within the company to take place, employees will have to change as well. Moreover, Armenakis et al. (1993) found that employee openness to change is one of the most important factors of successfully implementing organizational changes and Miller et al. (1994) stated that openness to changes is a “necessary, initial condition for successful planned change”. Consequently, absence of employee openness to change greatly reduces the possibility of a strategy or change being implemented at all.

If a strategy is not likely to be implemented, it is also not likely to have an effect on employees’ beliefs, attitudes and behaviours. Therefore, openness to change could act as a predictor for whether strategies will be implemented, thus for the effects the strategy would have on employees. While the effect of CSR strategies on employee satisfaction and commitment has been widely examined, the role of openness to change in this relation has mostly been negated. Researching the role of openness to change in the effect of CSR strategies on employees can provide a deeper understanding of the implementation and effects of CSR strategies. This knowledge can be beneficial to companies looking to implement new strategies, incentivizing them to look beyond the effects the strategy can have on employees and also look at employees themselves, and how their attitudes play a role in the effect of the strategies.

This research will focus on filling that knowledge gap with the following research question: in what way does employee openness to change have a moderating role in the effect between perceived CSR sincerity and employee satisfaction and commitment? It will be examined using an cross-sectional between-subjects design with a sample drawn mostly from the researchers’ own social groups. This paper will be organized as follows, first some relevant theoretical background shall be provided, before explaining the methods, which is then followed by the results. The results will be discussed before drawing a conclusion.

Theoretical background

Openness to change

Miller et al. (1994) defined openness to change as a willingness to support the change and feeling that the changes will benefit you in some way. Wanberg & Banas (2000) and Axtell et al. (2002) simplified it to being the willingness to accommodate and accept change. The willingness to accommodate and adopt changes is one of the most important components of personality frameworks. Hence, it finds its origin in one of the Big Five personality factors,

openness to experience, which is defined as having a wide range of interests and a fascination with novelty (Digman, 1990).

As stated, openness to change is the most crucial factor for planning and implementing changes within a company (Miller et al., 1994). Furthermore, most of the organizational changes that fail, are the result of an underestimation of the role of individuals' values in the change process, one of those values being openness to changes (Greenhalgh et al., 2004; Armenakis et al., 1993). So how can companies make sure their employees accept and accommodate to the proposed changes?

Several factors underlie employees' openness to changes. Miller et al. (1994), Wanberg and Banas (2000) and Ertürk (2008) found how the information environment impacts the employees' perception of changes. Employees are more likely to be open to changes when they are well-informed about what is going to happen and what their role will be in the proposed changes. Also, operational variables such as being included in the decision process and being exposed to the changes are also proven to increase openness to change (Choi, 2011). Companies failing to thoroughly inform and include their employees risk the chance of their proposed change not being accepted and implemented.

But a low openness to an organizational change has another effect. A low openness to change decreases employee satisfaction, by increasing work irritation and intention to quit (Wanberg & Banas, 2000). Besides the openness to the changes having an effect on this, the perception of the strategy itself also influences employees' attitudes and behaviours.

Perceived CSR sincerity

The impact of CSR strategies and activities on employees' beliefs, attitudes and behaviour is solely dependent on their perception of the CSR strategy. A company can have a solid well-thought-out strategy, but if the employees perceive the activities as insincere they will respond to it as being insincere. Because of this, all references to sincere or insincere CSR strategies and engagement refer to the employees' perception of those strategies and engagements.

But what causes employees to perceive some CSR activities as sincere, and some as insincere? According to Aguinis and Glavas (2013), this is because a CSR strategy works best when it is embedded in the corporation's core competencies. They state that a CSR strategy that is not embedded, could lead to a mismatch between organizational and the employee's

personal values leading to them valuing the strategy as not sincere. Also, based on the signaling theory (Connelly et al. 2011), when the CSR activities are peripheral to their core competences, an incongruency can arise between what the organization says and does. Companies conveying their sustainability message as being fierce and progressive but then engaging in very limited CSR activities elicit a sense of corporate hypocrisy, thus lowering the perceived sincerity (Jung et al., 2020). But even an organization's communication alone can elicit or diminish suspicion of its sincerity. For instance, acknowledgement of strategic or economic motives reduces their CSR strategy of being perceived as insincere (De Vries et al., 2015). But for a strategy to become embedded in the organization's core values and competencies, the company has to undergo structural changes to accommodate the changes in strategy (Glynn, & Raffaelli, 2013). This then results in the employees needing to be open to those changes.

The effect of perceived CSR sincerity

So what effect does the perception of a CSR strategy have on employees? First off, the Social Identity Theory states that people favour what they identify with (Ashford & Mael, 1989). This process happens in three stages. The first stage entails distinctiveness, and causes people to identify with a group or organization based on internal and external criteria. The second stage is prestige, which describes people investing in the group emotionally and changing their behaviour to match the group's. The third stage is salience of the out-group and illustrates that people compare their group to other groups to acquire value to their membership (Hogg, 2016).

Because of this, the social identity theory is the most commonly used theory for describing individual effects of CSR (De Roeck et al., 2016). More specifically, the way a CSR strategy is perceived can then influence the degree to which employees identify with the company. This is mostly happening through the first step of the social identity theory; distinctiveness. The external criterium in this case is a CSR strategy. If a CSR strategy is favourable for an employee, he or she will categorize themselves as an in-group member of that company. This categorization inspires a sense of belonging to the company, which leads to identification with the organization (Paruzel et al., 2020). In turn, when employees perceive a CSR strategy as insincere, which is likely to be the case when companies perform greenwashing, employees are less likely to identify themselves with the organization (Ellemers & Chopova, 2022).

Once an employee's identification with a company increases, favourable attitudinal and behavioural outcomes such as job satisfaction and commitment also increase (Shin et al., 2016; Kim et al., 2010). A decrease in organizational identification then lowers employee satisfaction and commitment (Ellemers & Chopova, 2022). While the perception of a CSR strategy is proven to influence employee satisfaction and commitment through organizational identification (Paruzel et al., 2020), a direct effect of perceived CSR sincerity has also been found on employee satisfaction and commitment (Ellemers et al., 2011; Rupp & Mallory, 2015). This means that employees are more satisfied and committed to their organization, once they perceive its CSR strategy as sincere.

Employee satisfaction and commitment

Employees being more satisfied and committed greatly benefits the company they work for. Satisfied and committed employees take more pride in belonging to the organization, making them less likely to leave the company (Sahoo et al., 2010). Furthermore, employee satisfaction and commitment increases the self-efficacy, meaning employees feel more capable of doing their jobs. This results in an increase in productivity, which enables the organization to accelerate growth and profits (Agu, 2015). Finally, satisfied and committed employees provide customers with an greater quality of service, increasing consumer spending and thus company profits (Harvey, 1998).

In contrast, a lowered degree of employee satisfaction and commitment might cause the employees to leave the company for better positions, leaving the company with a decline in productivity and increased risk of losing money (Dögl & Holtbrugge, 2014; Ramachandran & Chidambaram, 2012). Employees being more satisfied and committed is thus important for retaining and attracting valuable employees, and to increase productivity and service quality. Those factors all contribute to the company being more prosperous and profitable.

Current research

To summarize, employee satisfaction and commitment is an important factor for companies to maintain since it helps them attract and retain employees, while it increases their productivity. This could be done by implementing a CSR strategy that is perceived as sincere by the employees. However, for a CSR strategy to be perceived as sincere, it has to be embedded into the company's structure and daily routines, meaning that employees will have to change. Then, employees are required to be open to those changes to implement them. This theory is used to construct the research question: in what way does employee openness to

change have a moderating role in the effect between perceived CSR sincerity and employee satisfaction and commitment?

Based on the social identity theory, it is hypothesized that a sincere CSR strategy will lead to an increase in employee satisfaction and commitment. Since employees are expected to be open to changes to implement them, openness to change is hypothesized to moderate the effect of perceived CSR sincerity on employee satisfaction and commitment, while also having a direct effect on the dependent variable. However, if a CSR strategy is perceived as insincere it is expected that structural changes are not necessary for the strategy to be adopted, meaning employees will not have to change. The effect of an insincere CSR strategy on employee satisfaction and commitment is then not moderated by openness to change. The hypotheses are visually shown in figures 1 and 2.

The hypotheses will be tested by manipulating perceived CSR sincerity using multiple combinations of motives and performances of a company's CSR strategy. Self-reported quantitative data on openness to change and employee satisfaction and commitment is used in a moderated regression analysis. Investigating these effects is crucial to understanding the possibilities and potential problems that arise when companies implement CSR strategies. More specifically, since openness to change appears to be the crucial factor in applying changes, it is necessary to understand its relation to the effect of CSR on employee characteristics, to accurately implement changes.

Figure 1

Research model in the case of CSR being perceived as sincere

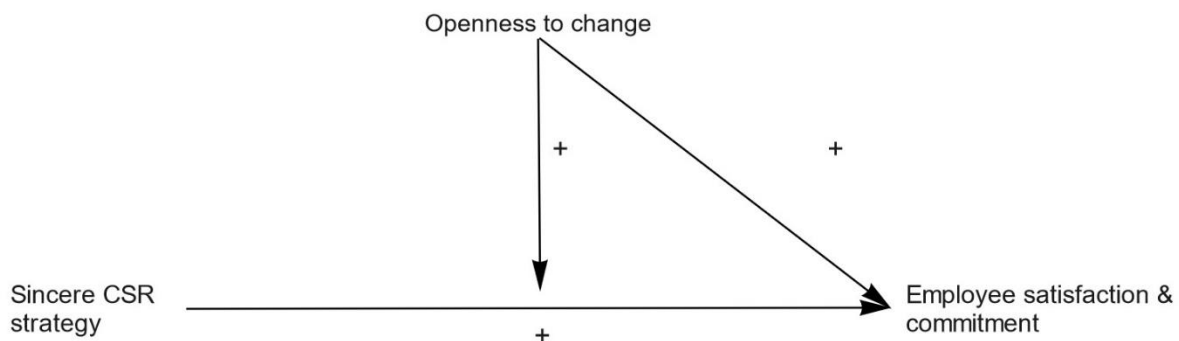
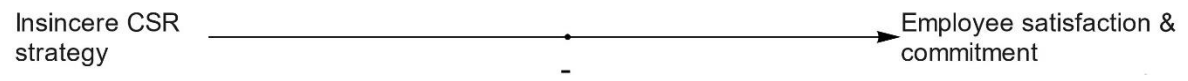


Figure 2

Research model in the case of CSR being perceived as insincere.



Method

Participants and design

First, a power analysis was performed using G*power to determine the number of participants needed for a medium effect size. This was based on a meta-analytic review by Zasuwa (2017), on the effect of CSR activities on consumer responses. The number of participants needed for a medium effect size of .15 is 119 for a two-tailed test. 120 participants completed the survey. Of those 120 complete cases, 11 were excluded. Participants were excluded based on their answers patterns after reviewing their answers on the sincerity check and the time they took in total. The size of the sample used is 109 and is comprised of 50 males, 58 females, and 1 person preferred not to state their gender. The ages of the sample ranged from 19 to 74 ($M = 29.48$; $SD = 12.5$). 79.8% of participants identified as Western European, 10.1% identified as Central European, and 10.2% indicated other nationalities. 2.8% of participants indicated having no previous working experience. As for their highest education, 31.2% obtained a Master's degree, 29.4% possesses a bachelor's degree, and 20.2% has a degree in higher vocational education. 48.6% of participants is currently studying, 43.1% is currently working, and 2.8% is retired. 57.8% used a smartphone to complete the survey, while 42.2% used a laptop.

This research followed an cross-sectional between-subjects research design. To evoke variety in the sincerity of CSR perceptions, groups were subjected to different conditions using fake online company profiles. Examining the effects of these conditions fall outside of the scope of this research and that data will be part of a bigger research project.

Procedure

After the research has been approved by the Faculty Ethics Assessment Committee, the recruiting of participants began. Participants have been recruited using SONA systems for UU students, the researchers' social contacts, and sending a recruitment link generated in Qualtrics for people within the European Union. This link was sent using WhatsApp, LinkedIn, and Facebook.

Prior to the data analysis, a small sample was drawn of 30 participants. They received the manipulated websites with the manipulation checks and the perceived CSR sincerity scale. A pre-test was then performed to check whether the manipulations elicited a variety in perceived CSR sincerity. After this was confirmed, the complete recruitment started.

After participants applied for participation in the study, they were asked to provide consent for participating in the study and for their data to be used. Participants then received 3 questionnaires about moderators before several demographic questionnaires were projected. Demographics used are age, gender, nationality, highest obtained education, working status, working experience and whether they used a laptop or smartphone. Before being subject to the manipulations of CSR activities, participants were given an explanation about the definition of CSR and asked whether they understood the concept. Next, participants were subject to the manipulation of CSR activities, followed by manipulation checks to check whether the manipulated conditions evoked the response they aimed to evoke. After that, the perceived CSR sincerity is questioned, followed by a control question which examined participants' overall judgement on the importance of CSR engagement. Next, questionnaires about the dependent variables were projected, followed by a sincerity check. The sincerity check is a control question and asked whether participants answered all questions truthfully and sincerely. Next, participants were asked to rate to what extent they think the manipulated website is realistic. After that, participants were debriefed to explain the actual goal of the research and why the manipulations were used. The answers to the control questions were checked, and if not desirable, their answer patterns and total timing were reviewed to decide if their data should be excluded. Finally, UU Psychology students were notified to contact the research contact person for assigning PPU points. The amount of time needed to complete the questionnaires was approximately 15 minutes.

Since this research is done by three researchers, each with their own variables, other questionnaires were also included in the research. Those questionnaires included Environmental Consciousness, Job attractiveness, and Organizational Citizenship Behaviour. They are not used for this research.

Material

All items in this research are rated on a 7-point Likert scale (1 = strongly disagree – 7 = strongly agree), unless otherwise indicated. The items were modified so the questions were specified towards Company X. All items of the scales are displayed in appendix A.

Openness to change

Employee openness to change is measured using the Openness Toward Organizational Change Scale (Sinval et al., 2021). It contains 5 items of which item 2 and 4 are reverse scored.

The scale has a high reliability ($\alpha = .76$). A sample item is “in general, I am open to implementing changes to my work roles”.

Company website

The perceived CSR was manipulated by sketching situations that should either evoke sincere CSR engagement perception or greenwashing perception. This is done by emulating a website by company X, stating the organization’s motives and performance. The combination of motives and performances is thought to evoke differences in perceived sincerity. An example of the company website is displayed in figure 3 in the appendix.

Perceived Corporate Social Responsibility Scale

The perceived CSR sincerity was measured using the Perceived Corporate Social Responsibility Scale (Glavas, & Kelley, 2014). It contains 8 items of which item 1 to 5 are reverse scored. The scale has a high reliability ($\alpha = .87$). An example of an item in this scale is “Company X is sincerely committed to establishing equal opportunities for everyone”.

Overall Job Satisfaction Questionnaire

Employee satisfaction was measured using the Overall Job Satisfaction Questionnaire (Cammann et al., 1983). It contains 3 items of which item 2 is reverse scored. The scale has a high reliability ($\alpha = .89$). A sample item is “in general, I am satisfied with my job”.

Organizational Commitment Scale

Employee commitment was measured using the Organizational Commitment Scale (Allen & Meyer, 1990). It contains 4 items. The scale has a high reliability ($\alpha = .82$). An example of an item is “I think Company X has a lot to be proud of”.

Scale combination

Employee satisfaction and commitment have been combined in order to have one dependent variable. To do so, a factor analysis was performed. The eigenvalues of only one component being over 1.00 indicated that all items load on the same factor, providing support for the combination. Then, the internal consistency was calculated for the combined variable. Both the employee satisfaction scale and the employee commitment have a high reliability ($\alpha = .89$) ($\alpha = .82$). The combined scale has a high reliability ($\alpha = .89$) which further substantiates combining both variables as one dependent variable.

Statistical analysis

First, two regression analysis were performed to measure direct effects of perceived CSR sincerity and openness to change on the dependent variable employee satisfaction and commitment. These regression analysis are performed using IBM SPSS Statistics 28. Then, to measure the moderation effect, a regression analysis was performed using Hayes' PROCESS tool in SPSS (Hayes, 2012). Finally, exploratory analyses have been performed, in which all analyses are reproduced with employee satisfaction and employee commitment as separate dependent variables.

Results

Assumptions, descriptive statistics and distributions

Prior to analysing the results, the assumptions for a moderated regression analysis were checked. All assumptions have been met. Descriptive statistics and correlations of all variables used are depicted in table 1. Furthermore, histograms showing the distribution of scores are shown in appendix C. The distribution of openness to change showed a low variance ($SD = .87$) and a moderate skewness of $-.75$. However, after performing a logarithmic transformation, the skewness increased to -1.84 . This could mean that the skewness in the distribution is the result of a ceiling effect, which is elaborated on in the discussion.

Table 1.

Descriptive statistics and correlations for all variables

	Min	Max	M	SD	1	2	3	4	5	6
1. Realism	1.00	7.00	5.01	1.39	1					
2. PercSin	1.25	6.50	3.57	1.00	.21*	1				
3. OpCh	1.80	6.80	5.09	.87	-.19	-.01	1			
4. SatCom	1.71	6.43	4.02	1.06	.27**	.67**	.10	1		
5. EmpCom	1.00	6.25	3.81	1.12	.22*	.70**	.12	.94**	1	
6. EmpSat	1.00	7.00	4.29	1.19	.28**	.51**	.06	.90**	.68**	1

Note. $N = 109$. Realism = perceived realism of company profiles. PercSin = Perceived CSR sincerity. OpCh = Openness to change. SatCom = Employee satisfaction and commitment. EmpCom = Employee commitment. EmpSat = Employee satisfaction.

* $p < .05$; ** $p < .01$

Hypotheses testing

Moderation analysis

For testing the hypothesis, a moderated regression analysis was performed. The hypothesis states that perceived sincerity positively influences employee satisfaction and commitment, and that this is moderated by employee openness to change. The regression measured the effects of perceived sincerity and openness to change on employee satisfaction and commitment. This model proved to be not significant ($F(107) = 30.50; p = .31$). This model is not a viable option for predicting employee satisfaction and commitment based on their perceived sincerity and openness to change. This was not as expected. Controlling for the perceived realism of company profiles did not influence the outcome.

Main effect perceived CSR sincerity

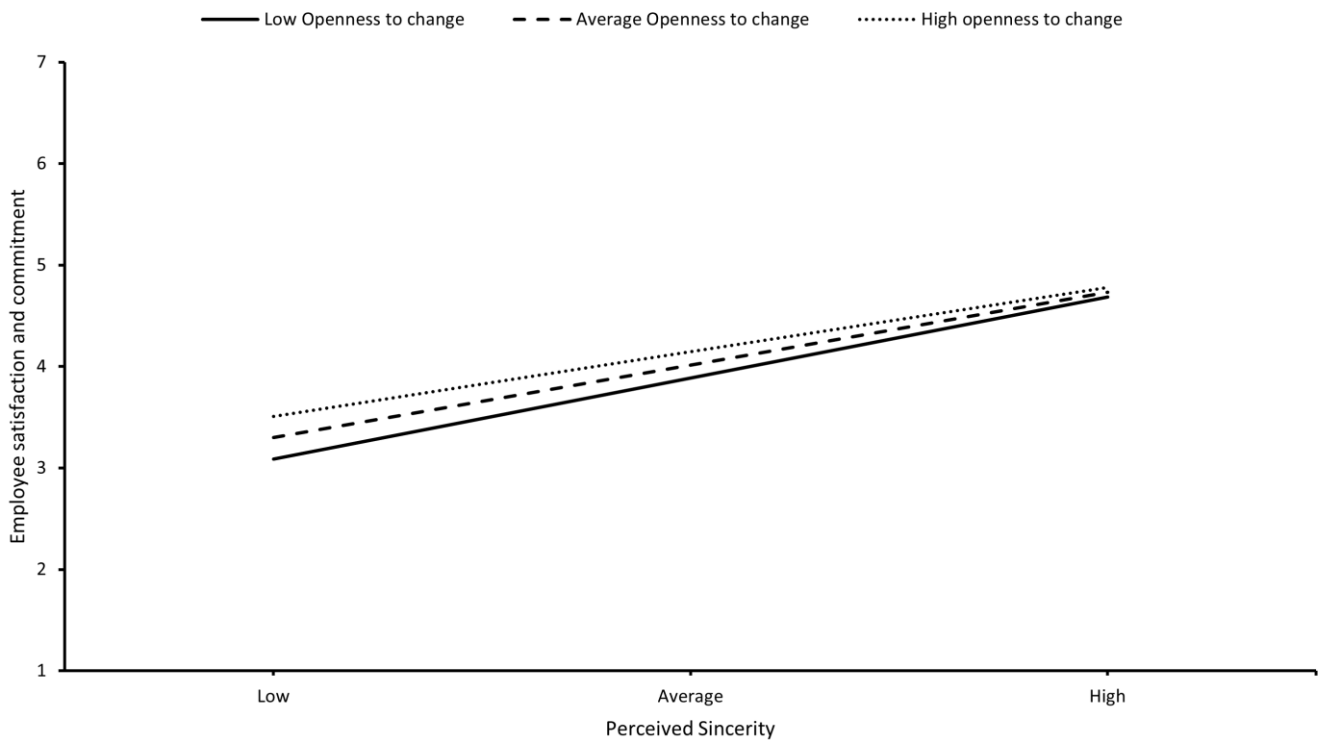
For the main effects, it was expected that perceived sincerity has a positive effect on employee satisfaction and commitment. This is measured by performing a linear regression with employee satisfaction as dependent variable and perceived sincerity as independent variable. It appeared that perceived sincerity does have an effect on employee satisfaction and commitment ($B = .71; t = 9.33; p < .001$). Perceived sincerity accounts for 45% of the variance in employee satisfaction and commitment ($R^2 = .45$). People perceiving a CSR activities as sincere is predictive of higher employee satisfaction and commitment, which is as expected.

Main effect openness to change

The hypothesis also states that employee openness to change leads to a higher employee satisfaction and commitment. This is measured by performing a linear regression with employee satisfaction and commitment as the dependent variable and openness to change as the independent variable. The results show that no significant effect has been found ($B = .12; t = 1.06; p = .29$). This means that people who are more open to changes are not necessarily more satisfied with and committed to their work. This was unexpected. The results of this model are visually shown in figure 3.

Figure 3.

Model of main effects and interaction effect. Shows that there is a main effect for perceived sincerity, but no main effect for openness to change and no interaction effect



Exploratory analyses

Even though the factor analysis indicated employee satisfaction and employee commitment can be combined, they still measure two different constructs. Exploratory analysis have been performed with each of the variables as a single dependent variable. The analysis indicated a main effect of perceived sincerity on employee satisfaction ($B = .61$; $t = 6.14$; $p < .001$), but also no main effect of openness to change on employee satisfaction ($B = .08$; $t = .58$; $p = .57$). An interaction effect was also not found ($F(107) = 13.33$; $p = .19$). An analysis with employee commitment as dependent variable indicated a main effect of perceived sincerity on employee commitment ($B = .78$; $t = 10.07$; $p < .001$). In this analysis neither a main effect for openness to change ($B = .16$; $t = 1.29$; $p = .20$), or an interaction effect of openness to change and perceived sincerity on employee commitment ($F(107) = 35.73$; $p = .62$) were found.

Discussion

This research aimed at investigating whether employee openness to change is a valid moderator in the effect of perceived CSR sincerity on employee satisfaction and commitment. The main effects of perceived sincerity and openness to change on employee satisfaction and commitment were also examined. Each result will be discussed in separate paragraphs below, before elaborating on the theoretical and practical implications of this study. Finally, further limitations will be explained, accompanied by recommendations for future research.

Perceived CSR sincerity

It was expected that perceived CSR sincerity is a valid predictor of satisfaction and commitment in employees. This expectation resulted from theory describing the effect using the social identity theory (De Roeck et al., 2016; Paruzel et al., 2020; Ellemers & Chopova, 2022; Shin et al., 2016; Kim et al., 2010), and theory providing proof for the direct effect (Ellemers et al., 2011; Rupp & Mallory, 2015). The findings in current research are in line with previous research and can be used as confirmation of the effect found of perceived CSR sincerity on employee satisfaction and commitment.

Openness to change

It was expected that openness to change would positively influence employee satisfaction and commitment, and that it moderated the effect of perceived CSR sincerity on employee satisfaction and commitment. These hypotheses were the result of previous research describing the effect of openness to change on employee satisfaction (Wanberg & Banas, 2000), and research claiming openness to change is necessary for the implementation of changes (Armenakis et al., 1993; Miller et al., 1994; Axtel et al., 2002). No effect has been found for the direct effect, nor for the moderation effect.

One explanation for the absence of a direct or moderated effect might be differences in design between this research and previous research, in which an effect was found. While using the same items, Wanberg and Banas (2000) used a situational measure to measure openness to change. They manipulated a change in the work environment of participants, and measured the employees' openness to that change 2 months later. In current research, openness to change was measured as a general trait. This difference in design could have resulted in entirely different answer patterns. A person who is generally open to changes, could be more or less open to a situational change, depending on the specifications of the change. Subsequently, their

answers to the same questions are different, which results in the differences in answer patterns. The difference in answer patterns could explain the absence of effects of openness to change in this research.

Another explanation for the absence of effects of openness to change can be due to the skewness and low variance of the distribution of openness to change. Skewness and low variance increase the probability of type 2 errors, or rejecting the hypotheses while they are correct (Hacksaw, 2008). In this case, no effect has been found so the hypotheses are rejected. Since this may be due to the skewness and low variance, failure to find an effect does not prove the absence of an effect.

Implications

A theoretical implication of this research is that it provides support for the effect of perceived CSR sincerity on employee satisfaction and commitment, further strengthening the proof of this relation within groups of similar ages and educational levels.

Also, it further builds on research explaining the effects of human values on their attitudes and behaviours. This research found that a measurement of openness to change as a general trait does not predict employee satisfaction and commitment, while a situational measurement of openness to change does. This broadens our knowledge on different components of openness to change, and how they influence employees' values.

A practical implication of this research is that it explains how CSR strategies are perceived, and how this influences employees. Companies looking to implement strategies aimed at improving their sustainability practices can use this research to predict how their strategy will impact employees' attitudes and behaviours. Thus it provides them with a theoretically backed guideline on planning and implementing their CSR strategies. Also, Companies wishing to increase their productivity or service quality can use this research as proof that a sincere CSR strategy can greatly benefit their employees' satisfaction and commitment, which are proven to increase service quality and productivity.

Another practical implication of this study also relates to the implementation of sustainable strategies. Companies looking to do so, will not have to account for their employees' openness to changes to predict the increase or decrease in employee satisfaction and commitment.

Limitations and future research recommendations

A limitation of this study is that the relevance of openness to change in the research design is questioned. The absence of a moderation effect means that the effects of perceived CSR sincerity on employee satisfaction and commitment are existing on its own. Employees being open to changes or not would not influence how the perception of CSR strategies influences employees. This does not mean openness to change is entirely irrelevant when it comes to implementing sustainable changes. Employees will still need to be open to changes to implement them, only the effects of the change on the employees is not influenced by their openness to changes.

The second limitation of this study is that openness to change was measured as a general trait and not as a situational dependent measure. A situational dependent measure of openness to change means changes have to be made to participants' work environment. This is practically impossible to do in an online study, so a general trait measure of openness to change was deemed the most viable. Furthermore, situational change measurements ask for a measurement sometime after a change in work environment has been implemented. Due to a time limit in this study, it was not possible to measure a change after a certain amount of time.

Another consequence of an online study is the amount of control over the procedure. An online study increases the difficulty to control whether participants complete the research exactly in the intended manner, compared to a study performed in a research lab or in real life. Despite the control questions, it is not possible maintaining complete control on conducting the research. This could cause questions to be answered in a way that differs from the actual situation. Future research is advised to refrain from online studies to be able to implement changes in a work environment, and maintain control over the procedure of the study. This would also enable them to measure employees' attitudes towards those changes sometime later.

A further limitation of this study is the skewness and low variance in openness to change. The combination of low variance and moderate skewness may be the result of a ceiling effect, meaning participants rated their openness to change scores near the upper limit (Garin, 2014). A ceiling effect might indicate that the scale has an insufficient range on the upper level, which makes it impossible to accurately measure high levels of openness to change, leading to a lowered content validity. More extreme items on the upper end of the scale may lead to an increased range, meaning participants can score higher on the scale. This enables participants

to give more accurate answers, increasing the content validity. In turn, this would result in a more balanced distribution and a greater variance.

However, in this research 91 of the 109 participants completed higher vocational education or higher, meaning 83.5% of the sample is highly educated. Vakola et al. (2004) found that people with high intelligence are generally more open to changes. This means that the high scores on openness to change could be the result of the majority of participants being highly educated, thus highly intelligent. The combination of highly intelligent participants and an insufficient range on the upper level of the openness to change scale is expected to be the underlying explanation for the ceiling effect. Future research is advised to use samples that consist of participants with a greater variance in intelligence, or to use an openness to change scale with more extreme items on the upper scale. This would result in an increased variance and decreased skewness in openness to change, reducing the probability of rejecting the hypothesis while it is correct.

A final limitation of this research is the homogeneity of the sample. Most participants in the sample are highly educated adults of 20-30 years old. Since this is a tiny fraction of the working population, the results cannot be generalized to the entire population. Future research is advised to use a larger sample across age and education level, which will lead to a higher generalizability.

Conclusion

It can be concluded that perceived CSR sincerity is a good predictor of employee satisfaction and commitment, further strengthening support for previous findings. Employee openness to change is not a valid moderator in this effect, nor a valid predictor of employee satisfaction and commitment. However, results must be interpreted carefully due to the skewness and low spread in the distribution of data, and because of the difference in design of contradicting previous research. Future researchers are advised to use a situational measure of openness to change to find out how that may affect the effect of perceived CSR sincerity on employees. Also, they are advised to use a greater sample across age and educational level to increase variance and decrease skewness in openness to change. This would also increase representativity and power.

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Appendix A

Table depicting items of all questionnaires used in this research

Construct	Survey items	References
Openness Toward Organizational Change Scale	<p>These statements are about your preferences and feelings in a work environment</p> <ol style="list-style-type: none"> 1. I would consider myself “open” to changes in my work role. 2. Right now, I am somewhat resistant to changes in my work. (R) 3. In general, I am open to implementing changes to my work roles. 4. I am quite reluctant to consider the way I now do my work. (R) 5. From my perspective, implementing changes to my work roles would be for the better. 	Sinval et al. (2021)
Perceived Corporate Social Responsibility Scale	<p>In reference to Company X’s CSR program and activities</p> <ol style="list-style-type: none"> 1. Company X has a hidden agenda. (R) 2. Company X pretends to be more engaged in CSR activities than it actually is. (R) 3. The communication about Company X’s CSR program is misleading. (R) 4. Company X is doing less CSR activities than portrayed. (R) 5. What Company X says and does are two different things. (R) 6. Company X puts words into action. 	Glavas & Kelly (2014)

7. Company X is sincerely committed to establishing equal opportunities for everyone.
8. Company X is genuinely concerned about environmental issues

Overall Job Satisfaction Questionnaire Imagine working for Company X Cammann et al. (1983)

1. In general, I am satisfied with my job.
2. In general, I don't like my job. (R)
3. In general, I like working here.

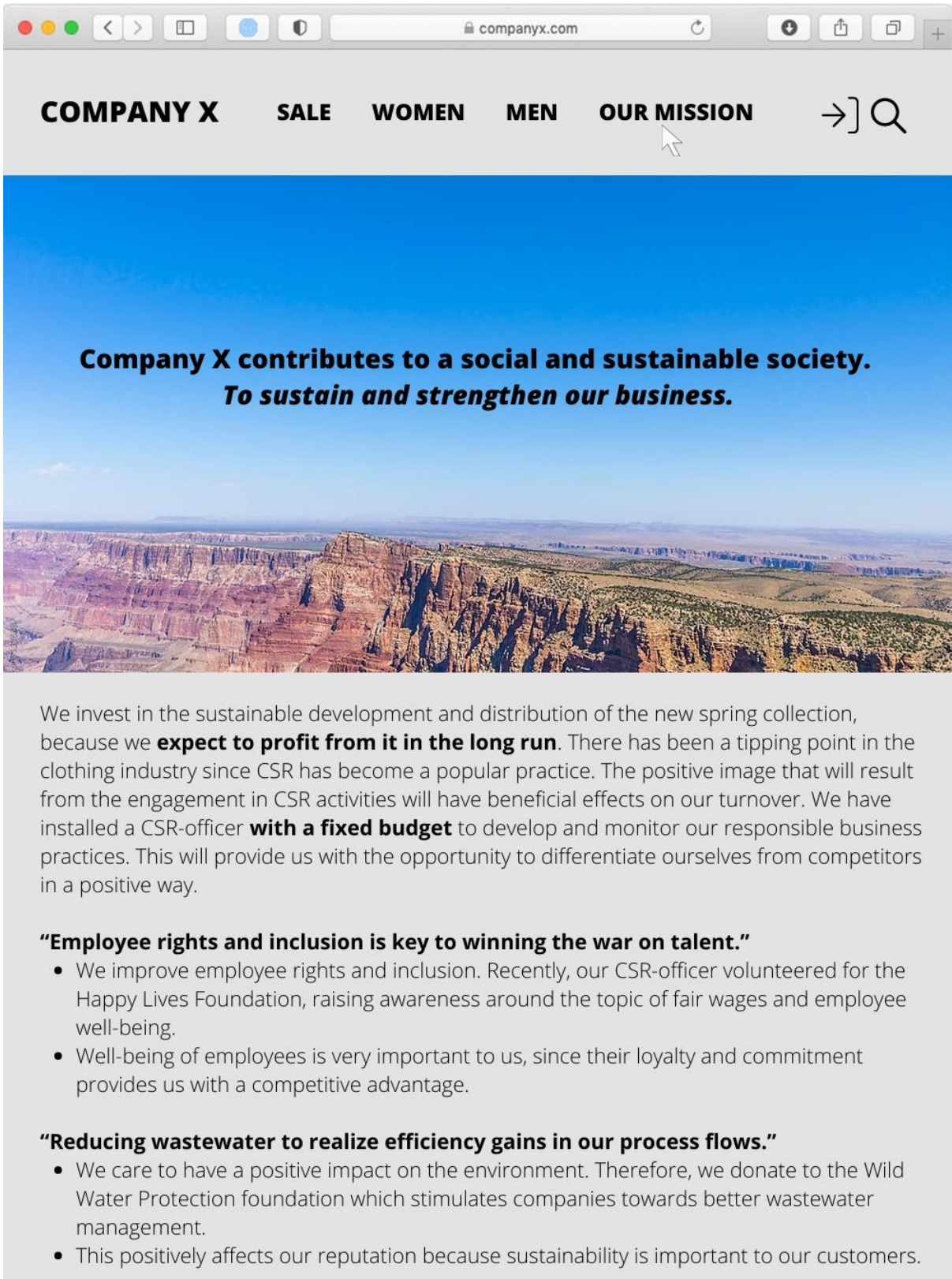
Organizational Commitment Scale Imagine working for Company X Allen & Meyer (1990)

1. I feel at home at Company X.
2. I think Company X has a lot to be proud of.
3. The fact that I work for Company X says a lot about who I am.
4. I can truly be myself at work.

Note. (R) means items had to be reverse scored before analysing the data.

Appendix B

Example of the company website used for manipulations



The screenshot shows a web browser window with the address bar displaying "companyx.com". The navigation menu includes "COMPANY X", "SALE", "WOMEN", "MEN", and "OUR MISSION", with a search icon to the right. Below the menu is a large blue banner with a landscape image of a canyon. The banner contains the text: "Company X contributes to a social and sustainable society. To sustain and strengthen our business." Below the banner is a paragraph of text and two sections of bullet points.

COMPANY X **SALE** **WOMEN** **MEN** **OUR MISSION** →] 🔍

**Company X contributes to a social and sustainable society.
To sustain and strengthen our business.**

We invest in the sustainable development and distribution of the new spring collection, because we **expect to profit from it in the long run**. There has been a tipping point in the clothing industry since CSR has become a popular practice. The positive image that will result from the engagement in CSR activities will have beneficial effects on our turnover. We have installed a CSR-officer **with a fixed budget** to develop and monitor our responsible business practices. This will provide us with the opportunity to differentiate ourselves from competitors in a positive way.

“Employee rights and inclusion is key to winning the war on talent.”

- We improve employee rights and inclusion. Recently, our CSR-officer volunteered for the Happy Lives Foundation, raising awareness around the topic of fair wages and employee well-being.
- Well-being of employees is very important to us, since their loyalty and commitment provides us with a competitive advantage.

“Reducing wastewater to realize efficiency gains in our process flows.”

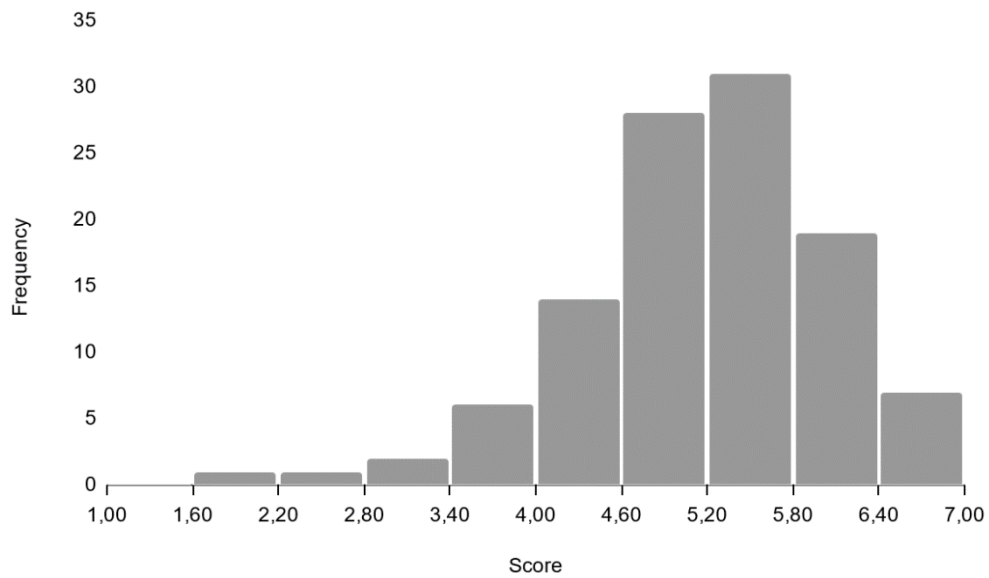
- We care to have a positive impact on the environment. Therefore, we donate to the Wild Water Protection foundation which stimulates companies towards better wastewater management.
- This positively affects our reputation because sustainability is important to our customers.

Appendix C

Histograms showing distributions for all variables

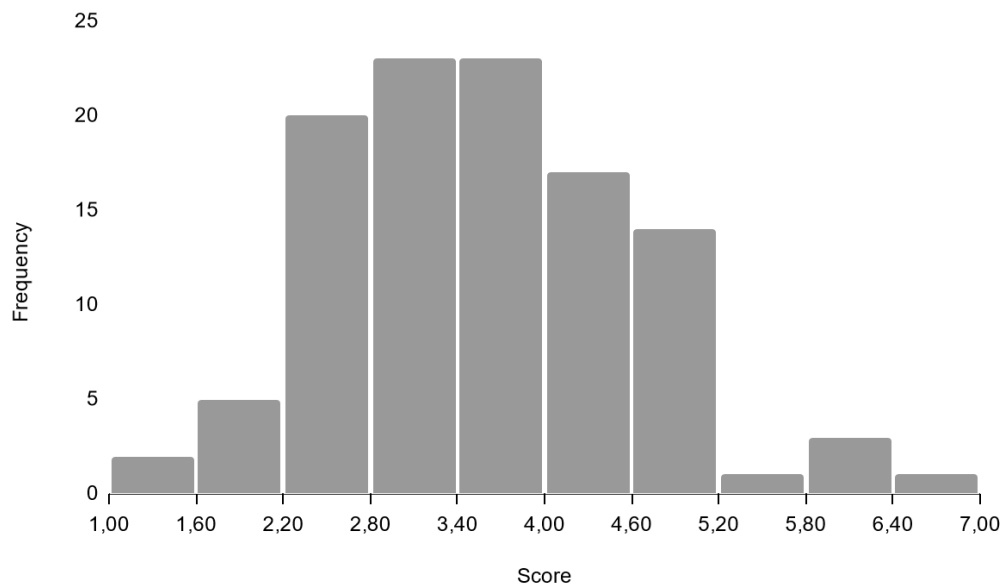
Appendix C1.

Histogram showing frequencies of scores on openness to change



Appendix C2.

Histogram showing frequencies of scores on perceived CSR sincerity



Appendix C3.

Histogram showing frequencies of scores on employee satisfaction and commitment

