

## PREPRINT

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**Corporate social responsibility practices incomes and outcomes: stakeholders' pressure, culture, employee commitment, corporate reputation, and brand performance.**

**Polish–German cross-country study**

**Abstract**

This study aims to compare employee perception of CSR-practice incomes and outcomes in the construction industry in Poland and Germany. It proposes a model that examines the influence of stakeholder pressure, culture, and corporate social responsibility (CSR) practices on company brand performance, reputation, and employee identification. The findings suggest that the structure of relationships varies for project-managed construction companies in a developed country such as Germany and a rapidly-transformed Poland. The structural equation modeling method was adopted to analyze the differences between the structures of relationships using AMOS and Process software. The key finding reveals that stakeholder pressure can lead to consistent CSR in the business environment. This study was first conducted in 2018 and then replicated in 2019 to confirm the results with 1674 cases. This has been the first study to compare the Polish and German structure of CSR practice incomes and outcomes related to employee perception.

**Keywords:** corporate social responsibility (CSR), stakeholder pressure, CSR culture, CSR practice, employee brand commitment, brand performance, corporate reputation, sustainability, job satisfaction, project management, construction industry

## 1. Introduction

Company's environmental CSR behaviors, philanthropic, ethical, and stakeholders-relational acts determine CSR-practice of a company (Yu & Choi, 2016). However, there are other factors, such as stakeholder pressure which also has a significant influence on companies' adoption of corporate social responsibility actions (Wijethilake & Lama, 2019; Yu & Choi, 2016; Boiral, Heras-Saizarbitoria, & Testa, 2017). It can thus be assumed that company-stakeholder relationships determine CSR-practice incomes and outcomes. The stakeholders' theory posits that pressure can motivate organizations to adopt CSR strategies (Clarkson, 1995) and complex formal environmental management systems (Cullinan, Mahoney, & Roush, 2016; Kawai, Strange, & Zucchella, 2018). Interestingly, CSR practices are not equally implemented in all countries and industries (Loosemore, Lim, Ling, & Zeng, 2018). Kucharska and Kowalczyk's work (2019) showed that national culture dimensions significantly affect CSR practice. This study aims to compare the CSR-practice incomes and outcomes in the construction industry in Poland and Germany by exploring employee perception. Studies show that some European countries implement CSR practices more easily and effectively than others (Gjølberg, 2009). To understand this mechanism, the present investigation examines the target industry in two European countries. The reason to choose the construction industry is twofold. Firstly, it is strictly regulated; secondly, it greatly impacts the economic and cultural conditions of societies (Alotabi, Edum-Fotwe, & Price, 2019).

The European construction industry has been growing since 2014, and Poland is one of the major beneficiaries of this growth (KOF Swiss Economic Institute, 2017). Germany is Poland's principal business partner in this field (Emerging Europe, 2019). Thus, this study aims to compare the structure of the driving factors of CSR in these neighboring countries. Choosing Poland and Germany for a study object will enable the researcher to obtain high-

quality measures to determine whether the CSR practice mechanisms of two countries which work closely together in the same, growing, environmentally invasive industry vary when compared with their employees' perceptions. The employee perception is vital here. Knowing how vital employee involvement is for an organization, it is assumed that it also contributes to the successful implementation of CSR practices (Venturelli, Cosma, & Leopizzi, 2018) and its outcomes. Putting corporate social responsibility into practice requires more than the Chief Executive Officer's (CEO) statement or official company policy. All-level managers and employees must be engaged, so that initiatives are implemented and what is vital - sustained (Risi & Wickert, 2017). Only a small group of employees is accountable for the company's strategy, but the majority is responsible for its daily routines. How employees perceive all CSR activities (their purposes and results) determines the development of a company and enhances its performance. As Testa, Boiral, and Iraldo (2018) proved in their works, CSR performance is directly related to employee commitment. Ghosh (2018) discovered that the perception of the internal image of CSR is a good indicator of the deep organizational identification of employees. This approach has significant managerial value. When managers responsible for CSR officially report CSR-practices in their companies, they, in fact, assess their work. The objectivity of such a procedure is not certain. Moreover, Kucharska and Kowalczyk (2019) proved that C-suites recognize CSR-practices to be on a higher level than their employees (see Appendix C to notice this effect also for the current samples). It is worth mentioning here that Joubert (2019) examined differences in CEO's compensation and CSR in the Anglo-American and European contexts. He compared the power and ownership structure, the investor protection index (IPI), the corporate governance quality, and the law execution. His findings reveal that engaging in CSR is more visible with market-oriented perspectives of Anglo-American firms. Also, that their payment policies are optimally designed to serve shareholders and societies dually; whereas in European CPS (CEO pay slice) systems, CEOs



are described as "powerful," "self-profit seeking individuals" rather than "value creation drivers." (p. 514). Accordingly, the current study takes a micro-level approach of knowledge workers (knowledgeable enough to determine CSR practices) and presents a much broader perspective on companies' practices than as offered by CEOs or CSR-managers. Knowledge workers are generally a well-educated, intelligent group, who use knowledge as the main input and output of their work. Therefore, they are a good source of information which is relevant for this study. Thus, income and outcome measurements of CSR-practices in this study come from this one source: knowledgeable employees with different duties and positions in the construction industry in Poland and Germany.

When it comes to the idea of a cross-country study, Ali, Frynas, and Mahmood (2017) observed that political, social, and cultural factors have a strong influence on CSR practices. They identified crucial differences between developed and developing countries with regard to CSR drivers. In advanced countries, internal regulators, shareholders, creditors, investors, environmentalists, and the media are considered vital for exposing CSR. In developing countries, external, international stakeholders such as foreign investors, global media, and international regulatory institutions play the role of leading CSR influencers. They also stressed that contrary to developed countries, companies in developing countries feel relatively little pressure from their society. Their findings encourage CSR cross-country studies. Polish-German cross-country study can be fascinating because, although Poland does not hold a "developing country" status any longer, 30 years ago, the Polish economy transformed from a command-and-distribution governance model to free market economy. This background information is quite relevant here. The eastern part of Germany had a similar history but was incorporated into a much bigger and stronger western economy and administration than Poland, which underwent a complete transformation on its own. The national levels of corporate social responsibility (CSR) diffusion differ, as countries differ



considerably in terms of, e.g., institutional maturity and efficiency (Halkos & Skouloudis, 2016). Li, Li, and Minor (2016) also implied that companies' engagement in CSR activities is mostly affected by country-institutional conditions. The maturity and effectiveness of German institutions are a result of a more effective transformation than it is in Poland. Witek-Crabb's (2019) general studies of Polish CSR maturity, based on multi sectors sample, confirm that the level of CSR practices of the enterprises in Poland is still somewhat low. El-Bassiouny and El-Bassiouny, on the other hand, (2019) determined German CSR maturity level as rather high. Moreover, according to European regional differences of CSR policies by Steurer, Martinuzzi, and Margula (2012), Poland represents a transitional model, whereas Germany – a continental model of CSR policy. Therefore, all the above differences between Poland and Germany should be visible in this study. However, we should also mention that German investors and UE regulations are good examples of external powers influencing CSR practices in Poland during transformation as described by Ali et al. (2017), so the differences may not be as significant as expected in light of the mentioned earlier studies. This study is going to reveal if closely cooperating neighboring countries located in the middle of Europe vary when it comes to CSR practice incomes and outcomes. Also, the importance of the study lies in the fact that the construction industry is one of the most environmentally invasive and as such worth investigating.

Regarding the construction industry, Loosemore et al. (2018) discussed the perspective of cultural relativists to justify the conceptuality of CSR practices and highlighted the need for comparative research into CSR practices in the construction industry in different countries. To do so, these authors conducted a comparative study of CSR practices in construction supply chains in Singapore, Australia, and New Zealand. Their findings suggested that CSR practices differ between formal and informal CSR policies in different cultural contexts. Further, they pointed out that different regulatory imperatives, institutional factors, workforce structures,

and globalization trends justify the need for more research to facilitate a better understanding of different CSR practices in construction companies in different countries. Poland and Germany are neighbors located in the middle of Europe. Answering the question of whether there is a significant difference between them in terms of CSR practice incomes and outcomes will be a valuable finding of this paper. Nobody has compared CSR practice incomes and outcomes in the construction industry in Poland and Germany yet. Thus, making this comparison can be exciting for all the specified reasons, but it also can shed light on the influence of these particular predictors (incomes) of CSR practice such as CSR culture and stakeholder pressure, and such effects (outcomes) as mediated relations of brand performance, employee brand identification, and company reputation moderated by job satisfaction. These elements have been inspired by Porter and Kramer's (2006) approach. Porter and Kramer (2006) identified four key factors that motivate companies to implement CSR: moral obligation, sustainability, license to operate, and reputation. These motives are linked with one another and are reflected in company culture (moral obligation, sustainability) and by stakeholder pressure (license to operate). Reputation is the expected long-term outcome of CSR practice and links employees (Hur, Moon, & Lee, 2018), who are a company's most valuable resource, with the brand, which is a company's most valuable asset. It leverages the power of a company and local society, but also economies and countries related to global brands (Kucharska, Flisikowski, & Confente, 2018). Although some of these factors were under scrutiny earlier, the current study has been the first to present a complete structure of all incomes and outcomes.

In summary, this study aims to compare employee perception of CSR-practice incomes and outcomes in the construction industry in Poland and Germany. Thanks to the knowledge from the study it will be possible to assess the differences between two neighboring EU-member countries, but also gain a better understanding of the structure of relationships between CSR



practices, its incomes (CSR culture and stakeholder pressure) and outcomes (mediated relationships of brand performance, employee brand identification, and company reputation) moderated by job satisfaction. Table 1 below shows the overview of the study.

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Table 1: The overview of the study

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To meet the objectives, the study begins with a literature review and hypotheses justification. It then establishes the theoretical model and discusses the methodology of its verification. The results obtained for Poland and Germany are then presented and discussed. Finally, practical and theoretical implications in light of the study's limitations are described. The final section concludes the investigation.

## **2. Literature Review and Hypotheses Development**

The literature review, which is inspired by Porter and Kramer's (2006) approach, starts with CSR-oriented culture and stakeholder pressure, followed by CSR practice actions to the key outcome - company brand performance. Employee and reputation issues have been included in the investigation to understand the relationships between vital CSR outputs better.

### **2.1 CSR-oriented culture**

According to Drucker (cited in Kesterson, 2015, p. 56), "company culture eats strategy for breakfast." Company strategy is an ambitious plan whose implementation won't be possible without motivated people. Kucharska and Kowalczyk (2019) named company culture the "social and normative glue" that holds organization members together and influences patterns of behavior and other critical areas such as CSR practice and performance. A CSR-oriented culture refers to organization-wide harmony concerning a set of shared foundations, values, and beliefs related to CSR (Linnenluecke & Griffiths, 2010). Employee



norms, values, and beliefs are reflected in their CSR perceptions and CSR practices (Hur & Kim, 2017; Kucharska & Kowalczyk, 2019; Quazi, 2003). For example, CSR-oriented employees respect not only the needs of the company but also those of other stakeholders (Galbreath, 2010). A win-win strategy and the "common good" result from an organizational culture that influences operational practices and effectiveness, including CSR practices and actions (Kalyar, Rafi, & Kalyar, 2013; Takahashi & Nakamura, 2005; Yu & Choi, 2016). Based on the above discussion, the following hypothesis has been formulated:

H1: A CSR-oriented company culture directly and positively influences CSR practice.

## **2.2 Stakeholder pressure**

CSR theory and practice are modern concepts that focus on "doing well by doing good" (Falck & Heblich, 2007, p. 1). According to Falck and Heblich (2007), CSR is regarded as an unsolicited corporate commitment to fulfill the explicit and implicit duties imposed on a company by the expectations of institutions and society. Hence, CSR is a way of promoting social-friendly trends to enhance the order of society, which consists of obligations that cover both legal frameworks and social conventions.

CSR implementation is enhanced by groups that have an interest in the company. They are called stakeholders. Stakeholders comprise institutions, organizations, communities, and individuals who can affect or who are affected by this particular organization (Freeman, 1984). For example, the construction industry significantly affects and is affected by many institutions, organizations, local communities, and individuals. Stakeholder theory (Clarkson, 1995) explains the antecedents and consequences of adopting CSR practices. Story and Neves (2015) stressed that organizations might jeopardize their position if they ignore stakeholders' needs and do not engage in CSR practices. Stakeholder pressure can make organizations implement and respect CSR practices permanently (Clarkson, 1995; Fordham & Robinson, 2018; Raza, Liu, & Usman, 2019). Yu and Choi (2016) showed that stakeholder pressure is

positively related to the adoption of CSR practices and CSR-oriented organizational culture. In this study, to understand the mechanism of CSR practice in Poland and Germany, the following hypothesis has been formulated:

H2: Stakeholder pressure directly and positively influences companies' CSR practices.

### **2.3 Reputation**

Reputation is a key CSR practice outcome. CSR practices give companies a positive reputation among various stakeholder groups (McWilliams & Siegel, 2001; Melo & Garrido-Morgado, 2012; Michelin, 2011; Sen & Bhattacharya, 2004) and is associated with positive financial performance (Michelon, Boesso, & Kumar, 2013). According to Neville, Bell and Mengüç (2005), reputation plays a major role in social and financial relationships. Story and Neves (2015) found that organisations may jeopardise their position if they do not engage in CSR practices, which may have a negative effect on their short- and long-term performance. Thus, the following hypothesis has been developed:

H3: CSR practices directly and positively influence companies' brand reputation.

Reputation improves brand value (Lee, Herold, & Yu, 2016); therefore, companies should focus on long-term brand performance. Porter and Kramer (2011) and Lee (2012) argued that short-term profits are no longer a corporation's primary aim. An enhanced brand image resulting from CSR leads to the attraction and retention of the best employees, as well as improved employee engagement, which in turn leads to brand performance development (Kucharska, 2019; Lee, 2012). Thus, CSR-oriented companies use a profit-seeking approach in the long term, mainly by building up brand value (Lee et al., 2016). Kucharska (2016) defined this as 'the full and final result of marketing operations within a given period which constitutes an objective way to measure the efficiency and effectiveness of adopted strategies' (p. 139). López-Pérez, Merelo-Polo, Vázquez-Carrasco, and Cambra-Fierro (2018) stressed that CSR practices enhance brand image and improve financial value. Lai, Chiu, Yang, and

Pai (2010) proved that corporate reputation positively influences brand performance. Thus, the following hypothesis has been formulated:

H4: The stronger the company's reputation, the stronger the performance of the company's brand.

## **2.4 Brand performance**

Reputation is an expected CSR-practice outcome that links employees (Hur et al., 2018), who are a company's most valuable resource, with the brand, which is a company's most valuable asset. It leverages the power of not only a particular company's performance, local economy, and community but also entire economies, countries, and nations in relation to global brands (Kucharska et al., 2018). Pratihari and Uzma (2018) identified a positive relationship between CSR, corporate branding, and brand loyalty. Torres, Bijmolt, Tribo, and Verhoef (2012) found that CSR towards various stakeholders (customers, shareholders, employees, suppliers, and communities) has a positive effect on global brand equity. Thus, the following hypothesis has been proposed:

H5: CSR practice directly and positively influences companies' brand performance.

## **2.5 Employee brand commitment**

The most important stakeholders are employees. Employee brand commitment reflects the psychological processes involved in "brand citizenship behavior" – a strong bond between employee and employer brand, which simply means "live the brand" (Burmans & Zeplin, 2005). Along with the engagement of company leaders, CSR engagement of employees is a crucial factor in CSR implementation (Opoku-Dakwa, Chen, & Rupp, 2018; Pedersen, 2011; Rodrigo, Aqueveque, & Duran, 2019; Rosati, Costa, Calabrese, & Pedersen, 2018; Story & Neves, 2015). McShane and Cunningham (2012) viewed employees as internal CSR "ambassadors." The literature has identified many positive employee outcomes resulting from CSR practice (Gond, El Akremi, Swaen, & Babu, 2017), including organisational and work



commitment (Dhanesh, 2014; Eisingerich & Rubera, 2010; Farooq, Payaud, Merunka, & Valette-Florence, 2014; Hofman & Newman, 2014) and employee identification with the employer's brand (Carmeli, Gilat, & Waldman, 2007; He & Li, 2011; Kim, Lee, Lee, & Kim, 2010). This suggests that CSR practices result in employees being more committed to the employer's brand. Thus, the following hypothesis has been developed:

H6: CSR practice directly and positively influences employees' commitment to the brand.

Employee brand commitment leads to organizational citizenship behavior, which is perceived as the best way to create superior value. The organizational citizenship behavior of managers and employees results in their strong brand identification and commitment, which is positively related to the expected benefits of CSR (Testa, Boiral, & Heras-Saizarbitoria, 2018). The company's brand performance is the most commonly expected organizational benefit in the long term (Kucharska et al., 2018). Cheung, Kong, and Song (2014) and Garas, Mahran, and Mohamed (2018) found that internal branding dedicated to increasing employee commitment leads to brand performance improvement. Thus, the following hypothesis has been developed:

H7: Employee brand identification directly and positively influences brand performance.

## **2.6 Expected moderated mediations**

In light of the earlier discussion, it is expected that employee brand identification and corporate reputation will mediate the relationship between CSR practice and brand performance. Another important factor that should be included in the study is job satisfaction, which has been noted as a key CSR outcome (De Roeck, Marique, Stinglhamber, & Swaen, 2014; Dhanesh, 2014). Figure 1 shows the structure of the abovementioned relationships.

As Marais, Reynaud, and Vilanova's (2018) study of the Danone brand shows, employee job satisfaction is an important moderator that bolsters the effect of CSR practice on employee identification and company reputation. A moderator is a variable that moderates the impact of one variable on another (Hayes, 2018). In 2015, Danone ranked first among French companies in the survey of global employee satisfaction, including CSR issues (Marais et al., 2018; UDA, 2015). Thus, job satisfaction is a "climate variable" that supports companies' desired outcomes, such as strong employee engagement and corporate brand reputation. Zhu, Yin, Liu, and Lai (2014) and Zhou, Luo, and Tang (2018) found out that job satisfaction stimulates commitment. Based on their findings, the author of this study decided to use job satisfaction as a moderator.

Based on all above the following hypotheses has been formulated:

H<sub>m1</sub>: Job satisfaction moderates the relation between CSR-practice and reputation, which mediates between CSR-practice and brand performance

H<sub>m2</sub>: Job satisfaction moderates relation between CSR-practice and Employee brand commitment, which mediates between CSR-practice and brand performance.

## **2.7 Expected mediation**

Also, the moderated effect of CSR-company culture on the relation between CSR-stakeholders pressure and CSR-practice is expected. It is assumed that external pressure influence on pro-CSR pattern of company's' behavior, which directly influences on CSR-practice and in the same indirectly exaggerates the importance of stakeholders pressure.

Based on that the hypothesis has been developed:

H<sub>m3</sub>: CSR-culture mediates between CSR-stakeholders pressure and CSR-practice.

Figure 1 illustrates the conceptual framework described above.

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Figure 1: Theoretical model



### 3. Method

To achieve the aim of this study, which focuses on CSR practices in the construction industry, only employees who were involved in a completed and assessed project were invited to participate in the survey. Data were gathered using a self-report questionnaire. To determine whether the respondents had the necessary knowledge to complete the questionnaire correctly, they had to answer a qualification question. Namely, the respondents were required to be a member of a completed and assessed project in the construction industry in Poland or Germany and had to be familiar with the project assessment results.

The eligible respondents answered questions adapted from validated measurement scales for all constructs included in the theoretical model. Appendix A lists sources of the scales and statements, as well as reliabilities for each of the investigated constructs. The subjects responded to statements based on the seven-point Likert scale. The final study was preceded by a pilot study involving twenty respondents from Poland and Germany. The pilot run made it possible to improve statements which the respondents considered ambiguous (Hair, Anderson, Babin, & Black, 2010). The questionnaires were written in respondents' native languages. Data were collected electronically - largely via email sent to human resources departments in various construction companies. The convenient method of sampling reduced the risk of a sample size that was too small, as the respondents answered voluntarily. To assure anonymity and high standard of the survey, company names were not recorded. The size and number of companies whose employees took part in the study are not known. The study was conducted two times, thanks to the kind participation of HR departments of the same set of companies. The replication enabled to verify all of the unexpected findings obtained in the first iteration of the investigation. Given the aim of the study, the researchers collected data to measure the employee perception of the construction industry in Poland and Germany regarding "national" CSR practices. First-iteration data were

collected between October 2018 and February 2019; the second round, from April to June 2019.

In the first step, all invalid and incomplete questionnaires were excluded from the study. The first-round sample consisted of 433 respondents, 217 from Germany and 216 from Poland. Most respondents were men (94%) aged 26–35 (41%) or 36–45 (35%), team members (78%) in large-sized (39%) or medium-sized (28%) companies. The second-round sample was much more prominent: 1262 (599 from Germany and 663 from Poland). Appendix B shows detailed information on the sample characteristics. After a positive assessment of normality, common method bias was assessed. Data were obtained using a self-report survey, which is often used to identify potential common method bias. First, Harman's single-factor test (Podsakoff & Organ, 1986) was applied to achieve extraction sums of squared loadings for Poland (8.64=37% (STUDY I)/7.09=39% (STUDY II) of variance) and Germany (10.58=44.11%/6.98=38% of variance) and the total sample (10.88=38%/45%). Both samples were less than 50%, which was good (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003, p. 889).

Second, a common method variance (CMV) test (Lindell & Whitney, 2001) of the “marker variable” was run for the Polish (0.14/0.073), German (0.32/0.04), and total (0.16/0.061) samples. The results showed a small amount of bias, which was caused by the measurement instrument rather than the predisposition of the respondents (Podsakoff, MacKenzie, & Podsakoff, 2012). Fuller, Simmering, Atinc, Antic, and Babin (2016, p. 3193) claimed that these levels of CMV are not likely to bias the variable relationships sufficiently to alter substantive conclusions. Although the bias was not large, it should be reported and treated as a limitation when making conclusions. In addition, the total variance explained level was verified to determine how many variances could be explained by factors. The Polish sample explained 65%/79% of the total variances, the German sample explained 70%/80%,



and the total sample explained 67%/75%. Thus, all samples exceeded 65%, which is good (Hair et al., 2010).

Third, the KMO (Kaiser–Meyer–Olkin) test (Kaiser, 1974) was used to verify the suitability of the collected data for factor analysis. The results for Poland (0.920/0.909), Germany (0.935/917), and the total sample (0.943/0.960) were assessed as excellent, which is in line with Cerny and Kaiser (1977). Further, correlations between the constructs were compared to ensure the constructs were not confounded. The results obtained for the first study (i) (see Table 2a) revealed no correlations above 0.64 (confidence level: 0.95), which is good. Whereas the replication study obtained much higher correlations and required additional analysis.

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Table 2a: Correlations between constructs

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The correlations for the replication samples (STUDY II) were much higher than the correlations obtained for the initial study. Hence, the test for discriminate validity was performed to assess the potential cross-loadings of all constructs included in the SEM model. Table 2b presents factors correlation matrix with the square root of the AVE on the diagonal (bolded).

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Table 2b: Factors correlation matrix with the square root of the AVE on the diagonal

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In all cases, the root square is higher than the correlations between constructs. Hence, the potential risk of high cross-loadings has not been noted.

AVE exceeded the minimum of 0.5 for all constructs, suggesting that the principal constructs captured much higher construct-related variance than error variance (Hair et al.,

2010; Byrne, 2016). Cronbach's alpha was used to confirm the consistency of the measurement model. The alpha coefficient was higher than 0.72 for all constructs, which was acceptable (Francis, 2001). The CR was higher than 0.72 for all loadings, which was more than the required minimum of 0.7 (Hair et al., 2010; Byrne, 2016), indicating internal consistency. Thus, all samples were good enough to create the empirical models and continue the investigation.

The model estimation proceeded by employing the maximum likelihood method. Using SPSS AMOS 25 software, an evaluation of measurement model quality was conducted using three tests: 1) root mean square error of approximation (RMSEA; Steiger & Lind, 1980) using a reference value of  $\leq 0.08$ ; 2) CMIN/DF (Wheaton, Muthen, Alwin, & Summers, 1977) using a reference value of  $\leq 5$ ; 3) comparative fit index (McDonald & Marsh, 1990) using a reference value of close to 1. Table 3a presents the results of the models' goodness of fit tests obtained for STUDY I. Table 3b presents the results obtained for replication (STUDY II). The results confirmed that the models were considered a good fit in relation to the data.

#### 4. Results

Figure 2 and Tables 3a-b show study results for Poland and Germany separately, and the total result for the combined sample. All results indicate that stakeholder pressure was the most powerful motive for implementing a CSR strategy for both countries. CSR practice was predicted directly by the stakeholder pressure variable ( $\beta=0.88/0.80^{***}$  for Germany;  $\beta=0.87/0.75^{***}$  for Poland,  $p<000.1$ ). When analyzing CSR incomes, the mediation function of CSR company culture between stakeholder pressure and CSR practice was visible only for the Polish samples. CSR culture did not achieve a significant result when it comes to the German sample. We may assume that German companies adopt CSR practices as a result of stakeholder pressure or the CSR-culture is consistent with the company and social culture.

Therefore no special effect was recognized. Conversely, the results proved that company culture was important in Poland. It is worth noting that the model outcome variable obtained for brand performance was  $R^2=0.85/0.86$  for Poland,  $R^2=0.82/0.62$  for Germany, and  $R^2=0.87/0.61$  for the total sample. Thus, the presented structure of relationships explained this variable well. All details of the key findings are presented in Table 3 and Figure 2.

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Figure 2: Theoretical model

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notes:

**STUDY I**

TOTAL: Chi-square(242)=681.20 Cmin/df= 2.8 n=433 \*\*\*  $p<0.001$ , \*\* $p<0.01$ , \* $p<0.05$ , (ns)-not significant ML, standardised results, RMSEA=0.065 (90%CI=0.059-0.071), CFI=0.917, TLI=0.905

POLAND: Chi-square(216)=419.56, Cmin/df= 1.94 n=216 RMSEA=0.066 (90%CI=0.057-0.076), CFI=0.904, TLI=0.889

GERMANY: Chi-square(162)=328.47, Cmin/df=2.03 n=217 RMSEA=0.069 (90%CI=0.058-0.080), CFI=0.926, TLI=0.913

**STUDY II (replication)**

TOTAL: Chi-square(214)=978.47 Cmin/df=4.57 n=1241, RMSEA=0.054(90%CI=0.050-0.057), CFI=0.961, TLI=0.954

POLAND: Chi-square(119)=406.61, Cmin/df=3.41 n=642, RMSEA=0.061 (90%CI=0.055-0.068), CFI=0.96, TLI=0.949

GERMANY: Chi-square(141)=312.80, Cmin/df=2.21 n=599, RMSEA=0.045 (90%CI=0.038-0.052), CFI=0.976, TLI=0.971

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Table 3a: Initial results (STUDY I)

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Table 3b: Replication results (STUDY II)

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CSR practice was a robust predictor of reputation and employee brand commitment, whereas the effect on brand performance was not significant for all samples. Brand reputation significantly influence on brand performance in Germany ( $\beta = 0.77^*/0.26^{**}$ ) and in Poland ( $\beta = 0.47^*/0.76^{***}$ ). Similarly, employee brand commitment notably affects brand performance

in Poland ( $\beta = 0.47^{***}/0.44^{***}$ ) and in Germany ( $\beta = 0.38^{**}/0.60^{***}$ ). Thus, all hypotheses were positively verified, except for H2 for the German samples and H6 for all four cohorts. H2 was rejected for German samples because they lacked any significant direct or indirect effects of CSR company culture and CSR practice (this effect was significant for Poland). However, it is worth highlighting that as the sample grows (STUDY II) the probability level also grows. It means that the effect of CSR-culture on CSR-practice in Germany exists, but is weaker than in Poland. H6 about the direct influence of CSR practice on brand performance was rejected because the analysis of the mediated effect showed an insignificant direct influence of CSR practice on brand performance for all samples. Thus, the hypothesized indirect effect has been verified. Hypothesized mediation assumed to be multiplied. It means that according to Figure 1, the direct effect of CSR-practice on brand performance can be supported by two indirect effects at the same time, i.e., by brand reputation and employee commitment. To understand these relationships better and to analyze the indirect effects separately, including the expected moderating effect of job satisfaction, process software was employed to continue the investigation (Hayes, 2018).

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Table 4: Moderated mediations tests of Process

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Figure 3a-d: Focal predictor moderated effects

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Considering that CSR practice reflects CSR pressure for both countries, the multiple moderated mediation effects of employee brand commitment and reputation on CSR practice and brand performance were analyzed separately for these variables (Model 7 in Process). To this end, composite variables were created based on the mean results of all loadings. Table 4



presents the moderated mediation effects, and Figure 3a-d visualizes the moderations. All obtained results were significant. However, in the case of German samples, the specific indirect effects through brand reputation and employee brand commitment moderated by job satisfaction are larger (most positive) for those employees who are most satisfied with their jobs (6.00 -84th percentile/ 5.00 – 16th percentile), whereas in the case of the Polish sample, the specific indirect effects through brand reputation and employee brand commitment moderated by job satisfaction are larger (most positive) for those employees who are less satisfied with their jobs (4.83/4.66 -16th percentile for both STUDY I and STUDY II). It means that Germans attitude is more positively sensitive, whereas Polish negatively. Even job satisfaction effect is highest for 16th percentile (STUDY II), it is worth to highlight that the differences between 16th, 50th, and 84th percentiles are small for this cohort. What is more, the mediated effect of reputation and employee brand commitment has been confirmed for all cohorts. Table 4 presents all the details and descriptions of the moderated mediation effects described above.

Before the discussion of all results, it is worth examining the details of all national cohorts in STUDY I and its replication STUDY II, presented in Appendix B and Table 2a. The main difference between Polish cohorts is the position representation. Men dominate in both iterations. However, the second cohorts include a greater representation of the top management. The first iteration had a higher representation of big companies, whereas the second one of micro-companies. All the obtained mean values of construct measures (1-7 Likert scales) for the second iteration are lower with the highest rate of standard deviation. Moderator job satisfaction rate of Polish sample dropped from mean 5.22 to 4.99 (SD=0.99/1.24). A similar difference is observed for CSR-practice. German samples structures are similar, but contrary to Polish characteristics, job satisfaction is much higher for

the second than the first German sample (4.49/5.44; SD=1.00/1.05). This partially explains the obtained moderated mediation effects of job satisfaction elaborated above.

## **5. Discussion, Limitations and Further Research**

Overall, in all samples, there was a strong effect of stakeholder pressure on CSR practice. A weak mediated effect of CSR culture was observed for Poland. However, no such effect was noticed for Germany. In practice, this means that stakeholder pressure is the most powerful motivator of all CSR actions in Germany. These results differ from Yu and Choi's (2016) results obtained for China. They identified a strong indirect effect of stakeholder pressure mediated by CSR practice. This confirms Kucharska and Kowalczyk's (2019) finding that national culture dimensions influence measures at an individual level. The notable difference between the results obtained for the two European countries (data gathered in 2018 and 2019) and for the study of China (published in 2016) confirms the significance of national culture. As we continue the discussion of the strong relationship between CSR practice and stakeholder pressure, we notice that, in accordance with the findings by Cote and Buckley (1987) that an observed correlation between variables of above 0.5 path coefficient is close to 1, there is a strong supercharged effect of stakeholder pressure on CSR practice and reputation for Germany. Although these variables are correlated, and a little bias was identified in the first iteration (STUDY I), the replication (STUDY II) confirmed all the findings. The earlier-discussed connection between CSR-stakeholder pressure, CSR-culture, and CSR-practice in Germany is an important finding which cannot be ignored as it suggests that stakeholder pressure makes a difference and creates an environmentally friendly business system that is more consistent than, e.g., the one observed for Poland. This is one of the most critical findings of this study, which allows for a better understanding of the European CSR

income-outcome mechanisms. Further research is recommended to determine a similar consistency for other EU countries.

In addition, the specific indirect effect of job satisfaction through reputation and employee brand commitment was more substantial for those who were satisfied with their jobs in the German samples, and those who were remarkably less satisfied in the case of Polish samples. This result is consistent with Doliński's (1996) finding that emotional attitudes in Polish society are perceived to be lower than they are in reality. This 'negative sensitivity' was also observed in the moderated effect of job satisfaction in this study. It is interesting to note that employee brand commitment mediations, moderated by job satisfaction, are stronger for Poland than for Germany. Given the fact that the presented moderation test was statistically stronger for Poland than for Germany, this means that satisfaction in the workplace is more important for construction workers in Poland than in Germany. It would be interesting to determine whether this is the result of a general difference in 'work ethos' or different working conditions (e.g., social, financial or historical – less money means that satisfaction matters more to justify the sense of working). This subject could be explored in the future as part of sociological research.

The main limitation of this study are the differences observed for the employed cohorts, even when they come from the same country and the same company. It is a well-known limitation that all social sciences have to deal with when using self-report questionnaires, whose quality depends on many factors, not only on the respondents' knowledge and experiences but also their current disposition, timely emotions, good or bad mood. However, although there are discrepancies between cohorts and the specific results obtained for the same countries, the general effect has been confirmed. In light of the contrasting findings for China (Yu & Choi, 2016), the study is worth replicating in other countries. The consistency between CSR-stakeholder pressure, CSR-company culture, and

CSR-practice, identified as the "German phenomenon," is an important discovery. Is it only a German feature? Do all developed countries with well-established institutions achieve strong consistency between business environmental pressure and companies' practices? Another limitation of this study is that the authors identified CSR income-outcome mechanisms for both countries; however, they did not explain the reasons for them. Namely, the relationships are visible, but motives have not been explored, e.g., job satisfaction issues. It could be an interesting subject of sociological studies. Perhaps the "German phenomenon" is a result of well-established institutions, and is not an effect of a mature society, as suspected by the authors. Further studies are needed to verify this matter.

## **6. Practical Implications**

The practical goals of this research related to Polish-German cooperation in the construction industry have some practical implications that can improve the business effects of the collaborating companies. Understanding CSR practice mechanisms in both countries can positively affect cooperation. Hence, in light of the presented results, the CSR culture of Polish companies should mediate the business environment and CSR practice. The CSR culture of construction enterprises in Poland, which has a younger "free economy" than Germany, may be influenced by the country's international co-operators. Thus, Polish companies should support the CSR culture to adopt CSR practices more quickly than what is expected by stakeholder pressure (e.g., European institutions).

The consistency of CSR practices and business CSR environment pressure in Germany suggests that it is a feature of developed countries with mature societies and well-established institutions whereby CSR practice results in a strong reputation and employee brand commitment. This, in turn, creates brand performance, as shown in the case of Germany. Stakeholder pressure influences all CSR outcomes in Germany. Thus, the main



practical implication for CSR practice is that it sustains the stakeholder pressure. According to Falck and Hebllich (2007), it is an unsolicited corporate commitment to combine the explicit and implicit duties imposed on companies by the expectations of institutions and society. Hence, based on the German benchmark, the main practical implication is to establish institutions and educate society to achieve the phenomenon of national CSR system consistency. Another suggestion is related to job satisfaction, which does not influence CSR outcomes in Germany as much as it does in Poland. Job satisfaction of Polish employees increases their company's brand commitment and performance stimulated by CSR actions. From a practical point of view, to achieve the highest level of all CSR outcomes to cooperate with Polish enterprises successfully, it is important to take care of the company culture and job satisfaction of Polish employees. With the Catholic approach to work in mind, job satisfaction is not just a function of money. For German companies cooperating with Polish companies, the important driver is respect for people. For Polish companies cooperating with German companies, the main driver of success is for Poland to adapt to a consistent German CSR-oriented business system.

## **7. Conclusion**

This study aimed to compare the structure of important CSR driving factors of two neighboring European countries, Poland and Germany. The identified CSR practice income and outcome mechanisms of these countries, which operate in the same growing and environmentally invasive industry, vary significantly when compared with the results based on the perception of employees. The findings revealed that even with countries rooted in the same culture, details of CSR mechanisms of incomes and outcomes might differ. Interestingly, however, the mechanisms are very similar to the results obtained by Yu and Choi (2016) for CSR incomes in China.

With all the implications and limitations of this study, the results have shown that CSR practices in construction firms operating in different countries are a promising research subject worth to be further investigated, as was also suggested by Loosemore et al. (2018). This work makes several contributions to the existing body of knowledge. First, we were able to identify the differences between Europe and China in terms of the power of stakeholder pressure. Second, differences between Polish and German mechanisms of CSR practice incomes and outcomes have been determined. Third, the study made it possible to examine and describe the phenomenon of the consistent, CSR practice-oriented system of the entire German business environment in relation to the construction industry. In conclusion, our study successfully demonstrated the differences in CSR practices between construction firms operating in different countries.

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## Appendix A: Scales and Their Reliabilities

Construct	Scale	Reliability assessment
<p>CSR-oriented culture</p> <p>Adapted from You and Choi (2016)</p>	<ul style="list-style-type: none"> <li>• Employees have a strong degree of awareness of the CSR culture.</li> <li>• Our leader believes and values the adoption of CSR culture.</li> <li>• Our organisation is developing a strategy on CSR activities.</li> <li>• Our organisation has a CSR training program for employees.</li> </ul>	<p><i>Poland</i></p> <p>AVE = 0.50/0.76</p> <p>CR = 0.80/0.91</p> <p>Cronbach's <math>\alpha</math> = 0.78/0.88</p> <p><i>Germany</i></p> <p>AVE = 0.58/0.82</p> <p>CR = 0.85/0.93</p> <p>Cronbach's <math>\alpha</math> = 0.85/0.93</p>
<p>Stakeholders pressure</p> <p>Adapted from You and Choi (2016)</p>	<ul style="list-style-type: none"> <li>• Employees put pressure on us to maintain CSR practices.</li> <li>• Customers put pressure on us to maintain CSR practices.</li> <li>• Company owners put pressure on us to maintain CSR practices.</li> <li>• Partners put pressure on us to maintain CSR practices.</li> <li>• The government puts pressure on us to maintain CSR practices.</li> </ul>	<p><i>Poland</i></p> <p>AVE = 0.51/0.68</p> <p>CR = 0.81/0.86</p> <p>Cronbach's <math>\alpha</math> = 0.78/0.84</p> <p><i>Germany</i></p> <p>AVE = 0.56/0.69</p> <p>CR = 0.84/0.87</p> <p>Cronbach's <math>\alpha</math> = 0.85/0.86</p>
<p>CSR practice</p> <p>Adapted from You and Choi (2016), Eisingerich and Rubera (2010), He and Li (2011)</p>	<ul style="list-style-type: none"> <li>• The organisation is socially responsible.</li> <li>• My company cares about the local community.</li> <li>• It is important to act ethically.</li> <li>• The company cares about environment.</li> </ul>	<p><i>Poland</i></p> <p>AVE = 0.50/0.74</p> <p>CR = 0.80/0.94</p> <p>Cronbach's <math>\alpha</math> = 0.75/0.85</p> <p><i>Germany</i></p> <p>AVE = 0.52/0.69</p> <p>CR = 0.81/0.90</p> <p>Cronbach's <math>\alpha</math> = 0.83/0.88</p>

Construct	Scale	Reliability assessment
Reputation  Adapted from Lai et al. (2010)	<ul style="list-style-type: none"> <li>• Our customers' overall perception of total experience in the firm is rather good.</li> <li>• Our customers perceive us better than others.</li> <li>• Our customers claim that we are doing good.</li> <li>• Our customers are positive about our future.</li> </ul>	<i>Poland</i> AVE = 0.52/0.64 CR = 0.81/0.84 Cronbach's $\alpha$ = 0.81/0.85  <i>Germany</i> AVE = 0.54/0.67 CR = 0.83/0.86 Cronbach's $\alpha$ = 0.82/0.85
Employee brand commitment  Adapted from Beatty et al. (1988), He and Li (2011)	<ul style="list-style-type: none"> <li>• I feel loyal towards my company's brand name.</li> <li>• Company's brand success is my success.</li> <li>• I am proud of our brand.</li> <li>• Our company's brand is always the first choice for me.</li> </ul>	<i>Poland</i> AVE = 0.50/0.58 CR = 0.80/0.81 Cronbach's $\alpha$ = 0.79/0.82  <i>Germany</i> AVE = 0.52/0.50 CR = 0.81/0.75 Cronbach's $\alpha$ = 0.82/0.72
Brand performance  Adapted from Lai et al. (2010)	<ul style="list-style-type: none"> <li>• Customers choosing us are increasing our sales growth.</li> <li>• Customers choosing us enlarge our market share.</li> <li>• Customers choosing us improve our margin.</li> <li>• Customers choosing us improve our brand's overall performance.</li> </ul>	<i>Poland</i> AVE = 0.50/0.57 CR = 0.80/0.80 Cronbach's $\alpha$ = 0.77/0.81  <i>Germany</i> AVE = 0.55/0.61 CR = 0.83/0.83 Cronbach's $\alpha$ = 0.83/0.82
Job satisfaction	<ul style="list-style-type: none"> <li>• I am satisfied with my job.</li> </ul>	<i>Poland</i> AVE = 0.50/0.58



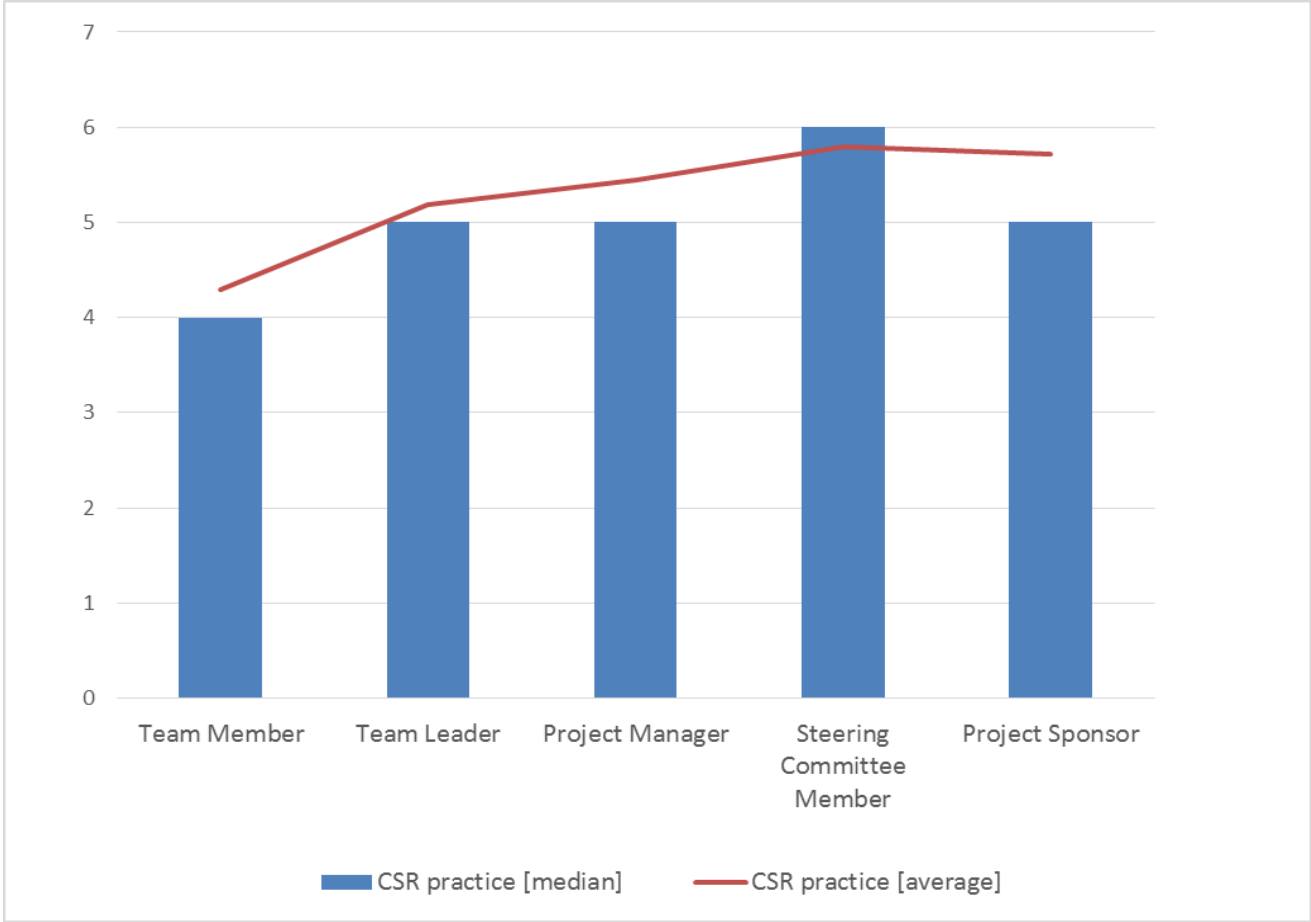
Construct	Scale	Reliability assessment
Adapted from Camman et al. (1983)	<ul style="list-style-type: none"> <li>I have a good job.</li> <li>I like my job.</li> <li>I feel good doing my job.</li> </ul>	CR = 0.80/0.81 Cronbach's $\alpha$ = 0.77/0.80 <i>Germany</i> AVE = 0.52/0.60 CR = 0.81/0.82 Cronbach's $\alpha$ = 0.81/0.82

note: data are presented in format STUDYI/STUDYII

## Appendix B: Samples characteristics

	Poland		Germany	
	STUDY I	STUDY II	STUDY I	STUDY II
<b>SAMPLE SIZE</b>	217	642	216	599
<b>POSITION</b>				
Team Member	81%	67%	73%	81%
Team Leader	6%	8%	9%	7%
Project Manager	7%	7%	11%	4%
Steering Committee Memeber	3%	8%	6%	3%
Project Sponsor	3%	10%	1%	5%
<b>GENDER</b>				
Female	7%	15%	5%	12%
Male	93%	85%	95%	88%
<b>COMPANY SIZE</b>				
Big > 250 persons	38%	15%	40%	34%
Middle < 250 persons	22%	13%	33%	27%
Small < 50 persons	16%	29%	13%	20%
Micro <10 persons	24%	43%	14%	19%
<b>AGE</b>				
below < 25	14%	17%	10%	19%
26-35	44%	41%	39%	29%
36-45	29%	24%	36%	37%
46-55	8%	11%	8%	16%
56-65	4%	6%	6.5%	7%
66 < above	1%	1%	0.5%	2%

**Appendix C: CSR-practice perception and employee position**



source: authors' compilation based on the STUDY II sample

Table 1 Study overview

<b>RQ</b>	<b>Is/or isn't there a significant difference between two, neighboring, EU member countries when it comes to the CSR practice incomes and outcomes perceived by employees?</b>
<b>AIMS</b>	
<b>GENERAL AIM</b>	This study aims to understand better the full structure of relationships of CSR-practice incomes and outcomes through the comparison of results obtained for two EU countries, Poland and Germany, in the construction industry, based on employee perception.
<b>SPECIFIC AIMS</b>	1. The theoretical model of CSR-practice incomes and outcomes identification and empirical verification. 2. Comparison of obtained empirical results for Poland and Germany.
<b>ASSUMPTIONS based on LITERATURE REVIEW</b>	
<b>GENERAL ASSUMPTIONS</b>	Ad1. Justification for a cross-country study <ul style="list-style-type: none"> <li>political, social, and cultural factors strongly influence CSR practices (Ali, Frynas &amp; Mahmood, 2017)</li> <li>highlight the need for comparative research into CSR practices in the construction industry in different countries (Loosemore, Lim, Ling, &amp; Zeng, 2018)</li> </ul> Ad2. Justification for the proposed new theoretical model development <ul style="list-style-type: none"> <li>The literature review, which is inspired by Porter and Kramer's (2006) approach, starts with CSR-oriented culture and stakeholder pressure, followed by CSR practice actions to the key outcome: companies' brand performance. Also, employee and reputation issues have been included in the investigation to understand the relationships between vital CSR outputs better.</li> </ul>
<b>SPECIFIC ASSUMPTIONS</b>	<b>HYPOTHESES &amp; THEORETHICAL MODEL DEVELOPMENT</b> a. H1: A CSR-oriented company culture directly and positively influences CSR practices. H2: Stakeholder pressure directly and positively influences companies' CSR practices. H3: CSR practices directly and positively influence companies' brand reputation. H4: The stronger the company's reputation, the stronger the performance of the company's brand. H5: CSR practice directly and positively influences companies' brand performance. H6: CSR practice directly and positively influences employees' commitment to the brand. H7: Employee brand commitment directly and positively influences brand performance. b. Expected moderated by job satisfaction mediations of employee brand commitment and company's reputation between CSR practice and company's brand performance.
<b>NOVELTY</b>	Several of these hypotheses had been formulated earlier, but the current study has been the first to present the entire structure of all the mentioned incomes and outcomes and compares the relationships between then obtained for Poland and Germany.
<b>EMPIRICAL VERIFICATION</b>	
<b>STUDY I</b>	The theoretical model was verified based on the data collected electronically—mainly via

	<p>emails addressed to human resources departments in construction companies in Poland and Germany from <b>October 2018 to February 2019</b>. Methodology:</p> <p>a. SEM model (SPSS AMOS software); H1:H7 verification</p> <p>b. Regression model (SPSS PROCESS software); mediated moderation verification</p>
<b>STUDY II (replication)</b>	<p>Next, to confirm the findings, the study was replicated based on the data collected from <b>April to June 2019</b> following the same methodology as STUDY I.</p> <p>a. SEM model (SPSS AMOS software); H1:H7 verification</p> <p>b. Regression model (SPSS PROCESS software); mediated moderation verification</p>
<p><b>ANALYSIS OF ALL OBTAINED RESULTS</b></p> <p><b>DISCUSSION &amp; CONCLUSION</b></p>	

Table 2a: Descriptive statistics and correlations

<b>Poland</b>	M	SD	S	CSRp	C	CR	SP	BP	EBC
Job satisfaction (S)	5.27/ 4.99	0.95/ 1.24	<b>1.00</b>						
CSR-practice (CSRp)	5.30/ 4.99	0.88/ 1.20	.52/.40	<b>1.00</b>					
CSR-culture (C)	4.88/ 4.35	1.00/ 1.52	.46/.44	.42/.58	<b>1.00</b>				
Company's reputation (CR)	5.25/ 4.94	0.90/ 1.15	.23/.45	.31/.43	.26/.64	<b>1.00</b>			
CSR-stakeholders pressure (SP)	5.35/ 5.28	0.88/ 1.18	.44/.52	.43/.47	.32/.64	.09/.59	<b>1.00</b>		
Brand performance (BP)	5.36/ 5.28	0.89/ 1.26	.52/.55	.49/.56	.34/.59	.16/.58	.34/.58	<b>1.00</b>	
Empl. brand commit. (EBC)	5.38/ 5.07	0.97/ 1.22	.34/.59	.36/.38	.36/.48	.30/.57	.30/.57	.20/.57	<b>1.00</b>

<b>Germany</b>	M	SD	S	CSRp	C	CR	SP	BP	EBC
Job satisfaction (S)	4.49/ 5.44	1.00/ 1.05	<b>1.00</b>						
CSR-practice (CSRp)	5.41/ 5.47	0.92/ 1.04	.61/.58	<b>1.00</b>					
CSR-culture (C)	5.39/ 5.07	1.30/ 1.22	.42/.72	.45/.38	<b>1.00</b>				
Company's reputation (CR)	5.48/ 5.62	0.92/ 1.14	.48/.38	.48/.22	.42/.25	<b>1.00</b>			
CSR-stakeholders pressure (SP)	5.28/ 5.31	0.99/ 1.66	.61/.73	.64/.51	.41/.59	.38/.45	<b>1.00</b>		
Brand performance (BP)	5.47/ 5.54	0.95/ 0.92	.49/.43	.44/.25	.44/.31	.45/.48	.53/.47	<b>1.00</b>	
Empl. brand commit. (EBC)	5.49/ 5.57	0.96/ 1.06	.48/.32	.43/.25	.35/.26	.41/.11	.34/.30	.30/.15	<b>1.00</b>

<b>TOTAL sample</b>	M	SD	S	CSRp	C	CR	SP	BP	EBC
Job satisfaction (S)	5.38/ 5.21	0.98/ 1.18	<b>1.00</b>						
CSR-practice (CSRp)	5.36/ 5.22	0.90/ 1.13	.64/.47	<b>1.00</b>					
CSR-culture (C)	5.13/ 4.69	1.06/ 1.44	.33/.47	.28/.61	<b>1.00</b>				
Company's reputation (CR)	5.41/ 5.44	0.85/ 1.18	.52/.58	.48/.59	.32/.58	<b>1.00</b>			
CSR-stakeholders pressure (SP)	5.26/ 5.08	0.93/ 1.06	.34/.64	.27/.64	.31/.59	.32/.71	<b>1.00</b>		
Brand performance	5.41/ 5.44	0.89/ 1.18	.44/.36	.41/.57	.30/.58	.38/.43	.23/.47	<b>1.00</b>	

(BP)	5.42	1.13							
Empl. brand commit. (EBC)	5.43/ 5.30	0.93/ 1.19	.27/.44	.31/.53	.33/.45	.28/.66	.31/.64	.30/.45	<b>1.00</b>

note: data are presented in format STUDYI/STUDYII

Table 2b: Constructs correlation matrix with square root of the AVE on the diagonal (STUDYII)

Poland	AVE	CR	Cronbach alpha	SP	C	CSRp	CR	EBC	BP
SP	0.68	0.86	0.84	<b>0.824</b>					
C	0.76	0.91	0.88	0.679	<b>0.873</b>				
CSRp	0.74	0.94	0.85	0.825	0.657	<b>0.860</b>			
CR	0.64	0.84	0.85	0.609	0.469	0.714	<b>0.802</b>		
EBC	0.58	0.81	0.82	0.732	0.564	0.859	0.620	<b>0.762</b>	
BP	0.57	0.80	0.81	0.618	0.476	0.725	0.891	0.726	<b>0.752</b>

Germany	AVE	CR	Cronbach alpha	SP	C	CSRp	CR	EBC	BP
SP	0.69	0.87	0.86	<b>0.833</b>					
C	0.82	0.93	0.93	0.623	<b>0.908</b>				
CSRp	0.69	0.90	0.88	0.832	0.574	<b>0.828</b>			
CR	0.67	0.86	0.85	0.722	0.490	0.824	<b>0.816</b>		
EBC	0.50	0.75	0.72	0.491	0.333	0.580	0.495	<b>0.706</b>	
BP	0.61	0.83	0.82	0.345	0.234	0.408	0.418	0.632	<b>0.784</b>

TOTAL sample	AVE	CR	Cronbach alpha	SP	C	CSRp	CR	EBC	BP
SP	0.67	0.86	0.88	<b>0.821</b>					
C	0.78	0.91	0.93	0.677	<b>0.883</b>				
CSRp	0.61	0.86	0.86	0.822	0.657	<b>0.784</b>			
CR	0.65	0.88	0.88	0.694	0.521	0.784	<b>0.806</b>		
EBC	0.64	0.84	0.85	0.656	0.49	0.746	0.593	<b>0.803</b>	
BP	0.58	0.80	0.82	0.543	0.405	0.616	0.688	0.695	<b>0.759</b>



Table 3a: Results (STUDY I)

Hypothesis	Model Total				Model Poland				Model Germany			
	$\beta$	t-value	p-value	Hypothesis verification	$\beta$	t-value	p-value	Hypothesis verification	$\beta$	t-value	p-value	Hypothesis verification
H1	0.54	8.65	***	supported	0.44	4.34	***	supported	.67	7.24	***	supported
H2	0.12	2.605	**	supported	0.16	2.38	*	supported	0.02	0.213	.83	rejected
H3	0.87	11.15	***	supported	0.83	7.83	***	supported	0.88	7.42	***	supported
H4	0.93	12.25	***	supported	0.90	9.08	***	supported	0.94	8.51	***	supported
H5	0.73	3.59	***	supported	0.47	2.05	*	supported	0.77	2.46	*	supported
H6	-0.17	-0.716	.474	rejected	0.06	0.25	.82	rejected	-0.20	-5.76	.565	rejected
H7	0.85	11.73	***	supported	0.82	9.08	***	supported	0.85	8.06	***	supported
H8	0.42	4.08	***	supported	0.47	3.42	***	supported	0.38	2.55	**	supported
<b>Mediation analyzed</b>	<b>Total effect</b>	<b>Direct effect</b>	<b>Indirect effect</b>	<b>Mediation type observed</b>	<b>Total effect</b>	<b>Direct effect</b>	<b>Indirect effect</b>	<b>Mediation type observed</b>	<b>Total effect</b>	<b>Direct effect</b>	<b>Indirect effect</b>	<b>Mediation type observed</b>
CSRp-> R /EBC	0.87	-.16	0.99	full	0.86	0.06	0.81	full	0.84	-0.20	1.04	full





-> BP (details: Table 4)	(***)	(ns)	(***)	mediation (multiple)	(***)	(ns)	(*)	mediation (multiple)	(***)	(ns)	(**)	mediation (multiple)
SP-> C-> CSRp	0.93 (***)	0.87 (***)	0.06 (**)	complementary mediation	0.90 (***)	0.83 (***)	0.07 (*)	complementary mediation	0.88 (***)	0.88 (***)	0.01 (ns)	-
Notes for the model	Chi-square(242)=681.20 Cmin/df= 2.8 n=433 *** p<0.001, **p<0.01, *p<0.05, (ns)-not significant ML, standardised results, RMSEA=0.065 (90%CI=0.059-0.071), CFI=0.917, TLI=0.905			Chi-square(216)=419.56, Cmin/df= 1.94 n=216 *** p<0.001, **p<0.01, **p<0.05 (ns)-not significant ML, standardised results, RMSEA=0.066 (90%CI=0.057-0.076), CFI=0.904, TLI=0.889			Chi-square(162)=328.47, Cmin/df=2.03 n=217 *** p<0.001, **p<0.01, **p<0.05 (ns)-not significant ML, standardised results, RMSEA=0.069 (90%CI=0.058-0.080), CFI=0.926, TLI=0.913					



Table 3b: Results (STUDY II)

Hypothesis	Model Total				Model Poland				Model Germany			
	$\beta$	t-value	p-value	Hypothesis verification	$\beta$	t-value	p-value	Hypothesis verification	$\beta$	t-value	p-value	Hypothesis verification
H1	0.68	23.10	***	supported	0.68	13.75	***	supported	0.62	14.76	***	supported
H2	0.11	3.86	***	supported	0.15	2.77	**	supported	0.08	1.89	.06	rejected
H3	0.80	20.75	***	supported	0.75	11.11	***	supported	0.80	16.01	***	supported
H4	0.79	24.06	***	supported	0.72	14.56	***	supported	0.85	19.15	***	supported
H5	0.53	9.92	***	supported	0.76	9.67	***	supported	0.26	2.55	**	supported
H6	-0.2	-0.96	.10	rejected	-0.19	-1.69	.09	rejected	-0.15	-1.4	.146	rejected
H7	0.75	22.47	***	supported	0.86	17.067	***	supported	0.58	11.28	***	supported
H8	0.53	10.64	***	supported	0.44	4.34	***	supported	0.60	8.47	***	supported
<b>Mediation analyzed</b>	<b>Total effect</b>	<b>Direct effect</b>	<b>Indirect effect</b>	<b>Mediation type observed</b>	<b>Total effect</b>	<b>Direct effect</b>	<b>Indirect effect</b>	<b>Mediation type observed</b>	<b>Total effect</b>	<b>Direct effect</b>	<b>Indirect effect</b>	<b>Mediation type observed</b>
CSRp-> R /EBC	0.61	-.20	0.82	full	0.73	-.19	0.92	full	0.40	-0.16	0.57	full



-> BP H <sub>m</sub> 1:2 (details: Table 4)	(***)	(ns)	(***)	mediation (multiple)	(***)	(ns)	(**)	mediation (multiple)	(***)	(ns)	(**)	mediation (multiple)
SP-> C-> CSRp H <sub>m</sub> 3	0.88 (***)	0.80 (***)	0.07 (***)	complementary mediation	0.85 (***)	0.75 (***)	0.10 (**)	complementary mediation	0.84 (***)	0.80 (***)	0.05 (ns)	-
Notes for the model	Chi-square(214)=978.47 Cmin/df= 4.57 n=1241 *** p<0.001, **p<0.01, *p<0.05, (ns)-not significant ML, standardised results, RMSEA=0.054 (90%CI=0.050-0.057), CFI=0.961, TLI=0.954			Chi-square(119)=406.61, Cmin/df= 3.41 n=642 *** p<0.001, **p<0.01, **p<0.05 (ns)-not significant ML, standardised results, RMSEA=0.061 (90%CI=0.055-0.068), CFI=0.96, TLI=0.949			Chi-square(141)=312.80, Cmin/df=2.21 n=599 *** p<0.001, **p<0.01, **p<0.05 (ns)-not significant ML, standardised results, RMSEA=0.045 (90%CI=0.038-0.052), CFI=0.976, TLI=0.971					



Table 4: Moderated mediations tests (SPSS PROCESS software)

a) STUDY I, n=433

**Poland, n=216**

**Indirect CSR<sub>p</sub>->CR/EBC->BP effect, moderated by job satisfaction (S)**

Regression Model Summary (BP)

R .7624 R-sq .5812 MSE .2152 F 98.0739 df1 3.0000 df2 212.0000 p .0000

	S	Effect	BootSE	BootLLCI	BootULCI
	CSR <sub>p</sub> ->CR->BP	4.83	.1520	.0412	.0757
	5.33	.1320	.0392	.0629	.2136
	6.00	.1053	.0405	.0342	.1906
Index of moderated mediation:					
	Index		BootSE	BootLLCI	BootULCI
		-.0401	.0204	-.0756	.0135
CSR <sub>p</sub> ->EBC->BP	S	Effect	BootSE	BootLLCI	BootULCI
	4.83	.1249	.0419	.0466	.2121
	5.33	.1036	.0374	.0365	.1823
	6.00	.0751	.0369	.0085	.1561
Index of moderated mediation:					
	Index*		BootSE	BootLLCI	BootULCI
		-.0427	.0236	-.0795	.0126

\* The specific indirect effects through brand reputation and employee brand commitment moderated by job satisfaction are larger (more positive) for those employees who are less satisfied with their jobs (4.83/16<sup>th</sup> percentile).

Level of confidence for all confidence intervals in output: 95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

Mediator (S) values in conditional tables are the 16<sup>th</sup> (4.83), 50<sup>th</sup> (5.33), and 84<sup>th</sup> (6.0) percentiles

**Germany, n=217**

**Indirect CSR<sub>p</sub>->CR/EBC->BP effect, moderated by job satisfaction (S)**

Regression Model Summary

R .8057 R-sq .6491 MSE .2112 F 131.3471 df1 3.0000 df2 213.0000 p .0000

CSR <sub>p</sub> ->CR->BP	S	Effect	BootSE	BootLLCI	BootULCI
	4.83	.1286	.0681	-.0283	.2505

	5.66	.1680	.0538	.0632	.2764
	6.00	.1837	.0527	.0849	.2954
	Index of moderated mediation:				
	Index*		BootSE	BootLLCI	BootULCI
	.0473		.0386	-.0017	.1507
CSRp->EBC->BP	S	Effect	BootSE	BootLLCI	BootULCI
	4.83	.0723	.0413	-.0024	.1587
	5.66	.0949	.0418	.0215	.1814
	6.00	.1039	.0437	.0256	.1955
	Index of moderated mediation:				
	Index*		BootSE	BootLLCI	BootULCI
	.0271		.0196	.0023	.0764

\* The specific indirect effects through brand reputation and employee brand commitment moderated by job satisfaction are larger (more positive) for those employees who are more satisfied with their jobs (6.00/84<sup>th</sup> percentile).

Level of confidence for all confidence intervals in output: 95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

Mediator (S) values in conditional tables are the 16<sup>th</sup> (4.83), 50<sup>th</sup> (5.66), and 84<sup>th</sup> (6.0/84<sup>th</sup> percentile).

## b) STUDY II (replication), n=1241

### Poland, n=642

#### Indirect CSRp->CR/EBC->BP effect, moderated by job satisfaction (S)

Regression Model Summary (BP)

R	R-sq	MSE	F	df1	df2	p
.7599	.5774	.5096	290.5746	3.0000	638.0000	.0000

CSRp->CR->BP	S	Effect	BootSE	BootLLCI	BootULCI
	4.66	.1624	.0306	.1024	.2227
	5.16	.1407	.0292	.0823	.1974
	6.00	.1046	.0311	.0425	.1654
	Index of moderated mediation:				
	Index		BootSE	BootLLCI	BootULCI
	-.0434		.0150	-.0756	-.0126
CSRp->EBC->BP	S	Effect	BootSE	BootLLCI	BootULCI

	4.66	.1128	.0215	.0733	.1580
	5.16	.1021	.0196	.0665	.1429
	6.00	.0844	.0190	.0494	.1239
Index of moderated mediation:					
	Index*	BootSE	BootLLCI	BootULCI	
	-.0213	.0102	-.0434	-.0040	

\* The specific indirect effects through brand reputation and employee brand commitment moderated by job satisfaction are larger (more positive) for those employees who are less satisfied with their jobs (4.66/16<sup>th</sup> percentile).

Level of confidence for all confidence intervals in output: 95,0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

Mediator (S) values in conditional tables are the 16<sup>th</sup> (4.66), 50<sup>th</sup> (5.16), and 84<sup>th</sup> (6.0) percentiles—a little lower than STUDY I. It means that Polish STUDY II participants were less satisfied with their jobs than STUDY I participants.

### Germany, n=599

#### Indirect CSRp->CR/EBC->BP effect, moderated by job satisfaction (S):

Regression Model Summary

R	R-sq	MSE	F	df1	df2	p
.5397	.2913	.4706	81.5172	3.0000	595.0000	.0000

CSRp->CR->BP	S	Effect	BootSE	BootLLCI	BootULCI	
	5.00	.0580	.0292	.0022	.1177	
	5.33	.0562	.0284	.0021	.1147	
	6.67	.0489	.0253	.0018	.1030	
	Index of moderated mediation:					
		Index*	BootSE	BootLLCI	BootULCI	
		-.0006	.0032	-.0122	.0002	
CSRp->EBC->BP	S	Effect	BootSE	BootLLCI	BootULCI	
	5.00	.1491	.0353	.0854	.2275	
	5.33	.1401	.0318	.0816	.2091	
	6.67	.1044	.0315	.0456	.1678	
	Index of moderated mediation:					
		Index*	BootSE	BootLLCI	BootULCI	
		-.0268	.0205	-.0702	.0092	

\* The specific indirect effects through brand reputation moderated by job satisfaction are larger (more positive) for those employees who are satisfied (>5 points) and extremely satisfied (7.0 points) with their jobs, but the difference is not significant; whereas the indirect effects through and employee brand commitment is smaller for the extremely satisfied group of employees.

Level of confidence for all confidence intervals in output: 95,0000

Number of bootstrap samples for percentile bootstrap confidence intervals: 5000

Mediator (S) values in conditional tables are the 16<sup>th</sup> (5.00), 50<sup>th</sup> (5.33), and 84<sup>th</sup> (6.67) percentiles –much higher than STUDY I. It means that German STUDY II participants were more satisfied with their jobs than STUDY I participants.

Figure 1

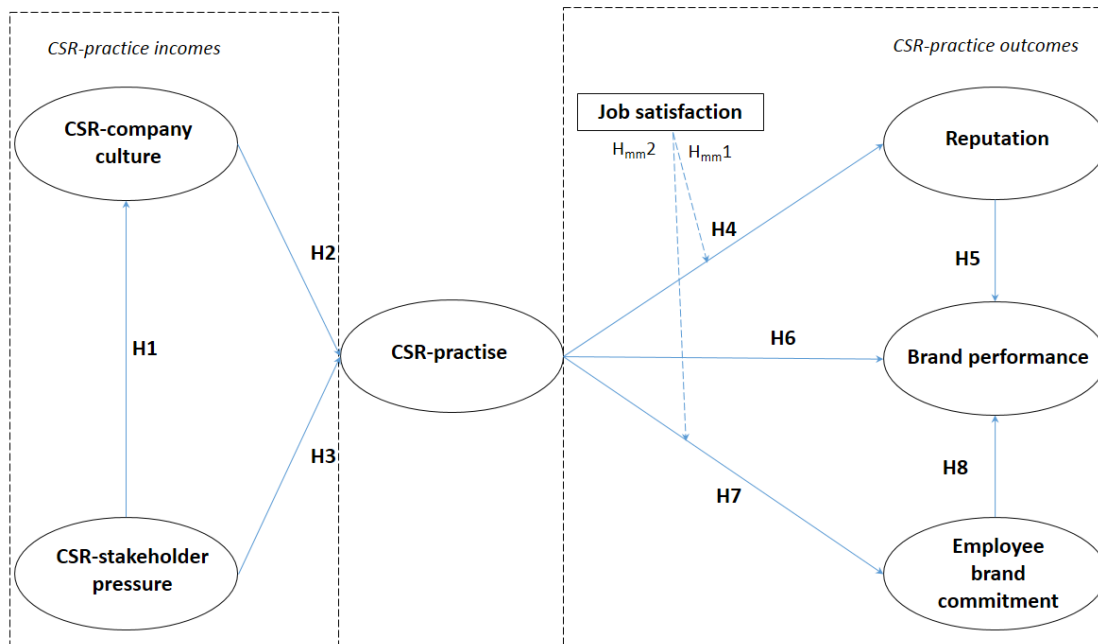


Figure 2

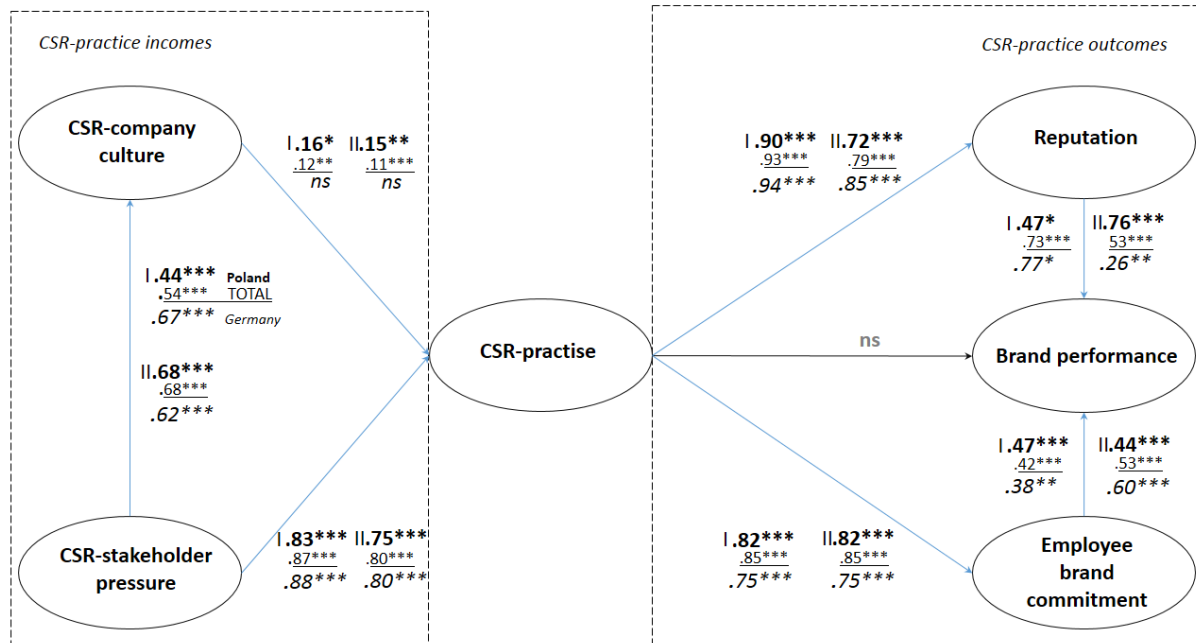
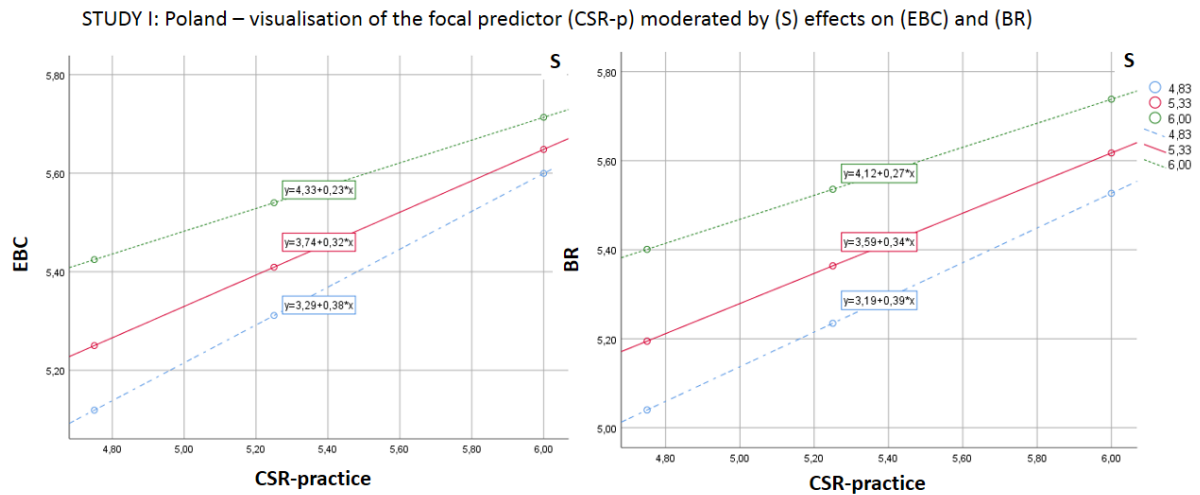


Figure 3a

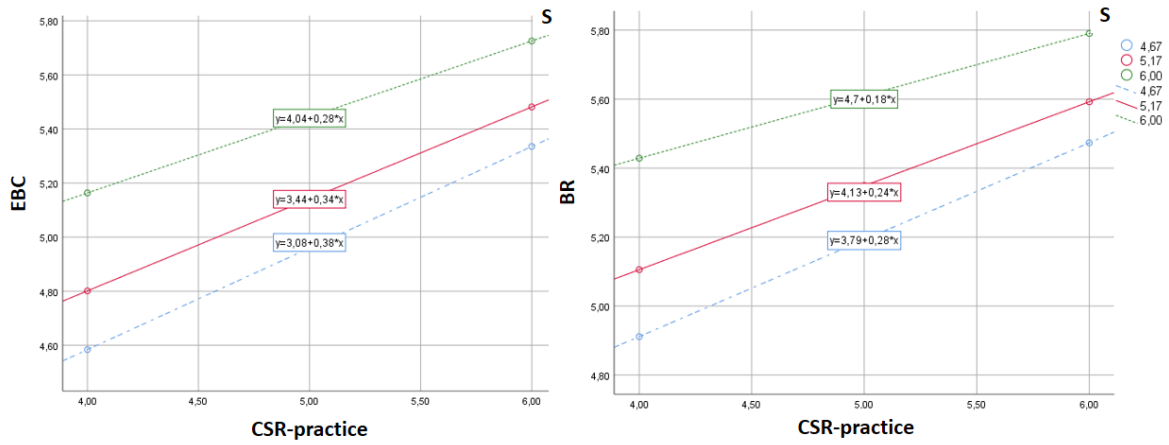


Mediator (S) values are presented on the 16<sup>th</sup> (4.83), 50<sup>th</sup> (5.33), and 84<sup>th</sup> (6.0) percentiles



Figure 3b

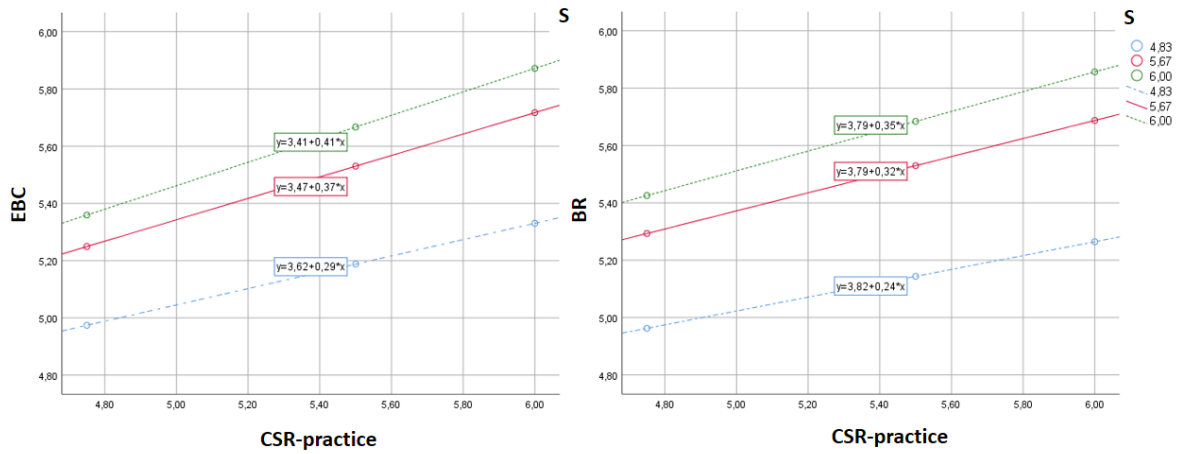
STUDY II: Poland – visualisation of the focal predictor (CSR-p) moderated by (S) effects on (EBC) and (BR)



Mediator (S) values are presented on the 16<sup>th</sup> (4.67), 50<sup>th</sup> (5.17), and 84<sup>th</sup> (6.0) percentiles

Figure 3c

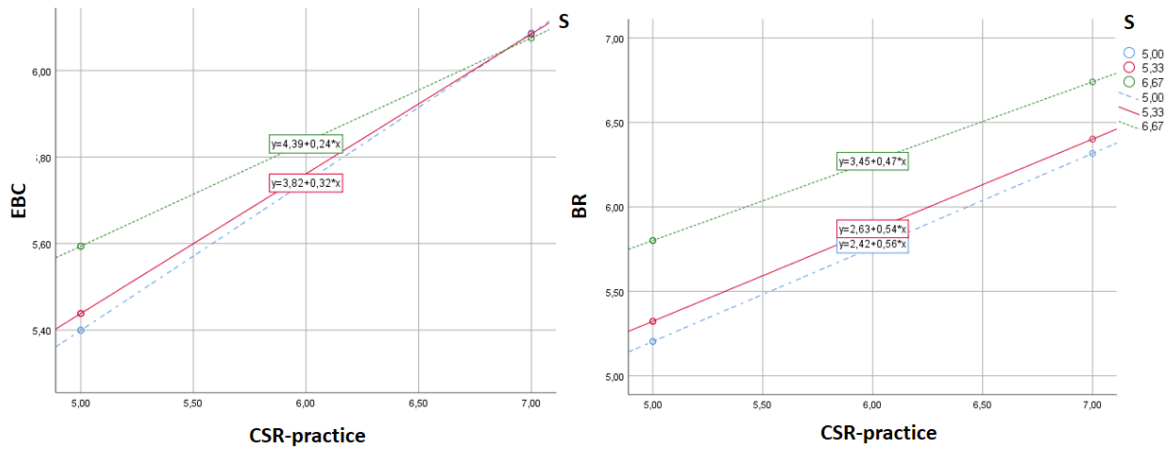
STUDY I: Germany – visualisation of the focal predictor (CSR-p) moderated by (S) effects on (EBC) and (BR)



Mediator (S) values are presented on the 16<sup>th</sup> (4.83), 50<sup>th</sup> (5.67), and 84<sup>th</sup> (6.0) percentiles

Figure 3d

STUDY II: Germany – visualisation of the focal predictor (CSR-p) moderated by (S) effects on (EBC) and (BR)



Mediator (S) values are presented on the 16<sup>th</sup> (5.00), 50<sup>th</sup> (5.33), and 84<sup>th</sup> (6.67) percentiles