



Time after time: exploring the role of CSR on employees' long-lasting working relationships in Italy

Ulpiana Kocollari · Fabio Demaria ·
Maddalena Cavicchioli

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Abstract Recent research has focused on the employee's perspective in experiencing Corporate Social Responsibility (CSR) strategies. The purpose of this work is to empirically investigate the drivers of employees' long-lasting working relationships when CSR strategies are in place. A sample of 441 employees across 21 small and medium-sized enterprises (SMEs) spanning various industries in Italy is surveyed to collect data on CSR-related experiences. Then, dimensionality reduction techniques and nonlinear models are applied to self-reported data. The empirical analysis reveals the following: (i) at the individual level, intrinsic CSR initiatives are of major importance; (ii) at the organizational level, sudden changes in perceived leadership hit negatively, especially during crises; and (iii) at the intermediate level, promoting happiness at work (HAW) enhances CSR strategies, creating favorable conditions even for dissatisfied workers. Therefore, the investigation enriches the CSR micro-foundation literature by examining the role of multifaceted lay-

ers in implementing CSR strategies in SMEs. In turn, this brings important implications for managers dealing with the phenomenon of the “great resignation.”

Plain English Summary The study analyzes how employees experience Corporate Social Responsibility (CSR) strategies influencing their long-lasting working relationships in SMEs. The empirical analysis finds that intrinsic CSR initiatives, characterized by a genuine organizational commitment to social responsibilities, positively impact employees' decisions to stay. It emerges that during periods of significant organizational changes, the impact of CSR initiatives related to change-oriented leadership behaviors negatively affects organizational tenure, underscoring the importance of adaptable CSR strategies during turbulent environments. Interestingly, our results suggest that fostering happiness at work (HAW) can help SMEs leverage CSR strategies to create favorable conditions that encourage even dissatisfied employees to stay longer in the same company. Thus, the principal implication of this study is to inform SME entrepreneurs and managers about the importance to assess CSR strategies from the employees' perspective in order to retain them longer and counter the phenomenon of the “great resignation.”

U. Kocollari (✉) · M. Cavicchioli
Department of Economics Marco Biagi, University of Modena and Reggio Emilia, Viale Berengario 51, 41121 Modena, Italy
e-mail: ulpiana.kocollari@unimore.it

M. Cavicchioli
e-mail: maddalena.cavicchioli@unimore.it

F. Demaria
Department of Communication and Economics, University of Modena and Reggio Emilia, Viale Allegri 9, 42121 Reggio Emilia, Italy
e-mail: fabio.demaria@unimore.it

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1 Introduction

What do a small enterprise and a large company operating in different markets, dealing with different regulations, have in common? They are both run for people and by people who have expectations regarding the firms' economic and social responsibilities and performances. In addition to the traditional economic purposes of companies, Corporate Social Responsibility (CSR) has been investigated by researchers from various perspectives and is a widely recognized construct among both academics and operational firms across dimensions and industries (El Akremi et al., 2018; Rodriguez-Gomez et al., 2020). Two practical examples of CSR initiatives that organizations could adopt include providing safe work environments for employees and environmental sustainability programs (Rupp & Mallory, 2015). An extensive amount of CSR-related research has been conducted in recent decades, focusing mainly on the positive outcomes from an organizational point of view, the so-called macro-perspective, such as beneficial effects on consumer behavior (Su et al., 2017), reputation (Ghosh, 2017), and customer commitment (Ahmed et al., 2020). Recently, the focus of analysis has shifted to a micro-perspective in CSR research, dealing with how CSR psychologically affects stakeholders, with a particular focus on employees' perceptions of CSR (Jones et al., 2017). The micro-foundations of CSR have been conceptualized as central drivers of responsible business activities (Aguinis & Glavas, 2012; Huang et al., 2024; Jones et al., 2019; Jones Christensen et al., 2014) but primarily focus on multinational corporations (Sendlhofer, 2020). Studies of small and medium-sized enterprises (SMEs) deserve equal attention, as their numerosity and involvement make a crucial contribution to positive social and environmental impacts (Spence, 2016). Particularly, we refer to SMEs following the European Commission definition as enterprises having fewer than 250 employees, an annual turnover of up to €50 million, or a balance sheet total of no more than €43 million (EU Recommendation 2003/361)¹

This definition aligns with the majority of researchers' criteria, which include initial capital/investment, the number of workers employed, and sales turnover per annum (Zahoor et al., 2020). In 2023, about 25.8 million SMEs were active in the EU, accounting for 99.8% of all enterprises and employing 88.7 million people. This is even more pronounced in Italy, where SMEs account for 99.9% of total enterprises and employing 12.13 million workers (Katsinis et al., 2024). In turn, scholars have recently devoted significant interest in the CSR practices of EU SMEs influenced by the European strategies aimed at promoting green growth and reducing environmental impact. This alignment with EU policies is reflected in the prominent position of Italy, along with Spain, in SMEs' CSR research (Oduro et al., 2024).

However, smaller companies typically possess a more informal organizational structure, especially dedicated to CSR, and are generally characterized by weak control structures, a minimal number of hierarchical levels, restricted resource accessibility, and frequently cross-functional roles among employees (Egels-Zandén, 2017; Sendlhofer, 2020). In particular, the analysis of the relationship between CSR engagement in SMEs' framework has yielded several significant insights. In fact, CSR has been shown to substantially enhance SMEs' competitiveness and overall firm performance (Madueno et al., 2016), as well as positively influence employee well-being and prosocial behavior (Castejón & López, 2016; Glavas et al., 2024; Kocollari et al., 2024). Consequently, the establishment of CSR strategies within SMEs may hinge on the initiative of individual employees.

Previous literature highlights how CSR can function as a strategic tool for fostering employee loyalty and well-being, yet most studies have focused on larger corporations with ample resources to implement CSR initiatives (Aguinis & Glavas, 2012; Sendlhofer, 2020). Furthermore, SMEs play a crucial role in supply chains and their CSR practices can significantly impact not only their own performance but also the broader network of stakeholders connected through these chains (Stekelorum, 2020). This paper empirically investigates such theories within SMEs, offering nuanced insights into how CSR initiatives can be tailored to sustain employees' retention and counter the "great resignation" phenomenon observed in recent years. Thus, trying to analyze further the micro-foundations of CSR from the employees' perspective in SMEs and integrate

¹ European Commission (2003), Definition of micro, small and medium-sized enterprises, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003H0361>.

it within the organizational level of employee-centric CSR, we explore the following multifaceted research question: *How do employees assess and respond to CSR strategies?*

Until recently, CSR research has largely ignored the individual level of analysis, as reported by many reviews on this topic (Aguinis & Glavas, 2012), which stated that only a few CSR articles have examined this perspective. Studies at the individual level of CSR analysis generally draw upon psychological theories and focus on normative motives such as alignment with personal values, commitment, and awareness of CSR. On the other hand, studies at the institutional and organizational levels focus more on instrumental motives and theories related to institutional theory, stakeholder theory, and the resource-based view of the firm (e.g., financial outcomes, reputation, risk, reacting to stakeholder pressure, complying with regulations and standards). Thus, the first knowledge gap deals with the need to conduct empirical research by adopting an integrated approach capable of considering these separate conceptual streams simultaneously. Consequently, the focus of this work is on strategies and initiatives actually generated and enacted by individuals, even though CSR embraces strategies and initiatives at the entire organizational level. Therefore, the analysis switches to the micro level and makes the role of individuals explicit by focusing on how employees experience and react to CSR initiatives. Despite its growing size, the extant literature has often focused on individual and organizational drivers of CSR engagement, outcomes of CSR, and the relationship between drivers and outcomes, considering the two levels separately. As a result, current measures of CSR are mostly aggregated at the organizational level and do not capture individual-level contributions. Focusing the research on the micro-foundations of CSR does not mean that macro-level variables are excluded. On the contrary, micro-level research should explore individual-level variables through the integration of both levels. It is the integration of variables at different levels of analysis that has the greatest potential to move the field forward. This is even more critical for SME research, where the literature to date is debating whether CSR attributes will render similar effects on their employees as in larger organizations.

A few studies have explored the relationship between CSR and non-financial performances, such as firm capabilities that improve as a result of CSR strategies,

management practices, and the perceived characteristics of leaderships (Waddock & Graves, 1997). Furthermore, CSR initiatives significantly foster demographic diversity, especially concerning women and minorities (Johnson & Greening, 1999). Other employee-related outcomes such as identification, job satisfaction, and organizational citizenship behavior — as investigated in meta-analyses (Paruzel et al., 2023; Zhao et al., 2020) — and happiness at work (HAW) have not yet been prominent outcomes in CSR micro-foundation investigations. In fact, few studies have explored the connection between employee-centric CSR initiatives and well-being, thereby underlining the potential of CSR for fostering HAW, especially in SMEs (Kocollari et al., 2024).

Moreover, there appears to be a lack of understanding of the underlying mechanisms linking CSR with outcomes. This underscores the need to conduct research that can elucidate the processes and mechanisms through which CSR initiatives and strategies lead to specific outcomes. Attempting to bridge this gap, the present study investigates the conditions under which the results of CSR initiatives are more or less likely to be observed in terms of employees' extended working relationships within the firm. Finally, few studies have investigated the relationships between CSR drivers and outcomes in SMEs at both the individual and organizational levels (Fatima & Elbanna, 2023). We focus on proactive predictors in CSR initiatives that aim to fulfill employees' needs and enhance the organizational-employee fit in terms of values (Aguinis & Glavas, 2012). This is even more relevant for SMEs, as they have limited resources and need to bridge these two dimensions.

In this vein, by focusing on the micro-foundations of CSR in the context of SMEs, the study contributes theoretically by illuminating how individual-level perceptions and motivations influence the effectiveness of CSR strategies in smaller organizational settings. The study contributes to both theory and practice by underscoring the importance of employee-focused CSR strategies and leadership qualities in promoting long-lasting working relationships within SMEs. Hence the findings advocate for a balanced approach in CSR policymaking; rather than imposing rigid regulations, policymakers should consider providing incentives that encourage SMEs to adopt CSR practices naturally aligned with their organizational attitudes. This approach can maximize CSR's impact by fostering a

genuine commitment to sustainable practices, enhancing employees' long-lasting relationships, and leveraging the pivotal role of SMEs within supply chains.

To summarize, the contribution of this work is three-fold. First, we contribute to the micro-perspective analysis of CSR by examining the individual level of employees' attribution of CSR and its effects on employees' long-lasting working relationships in SMEs. In this way, we offer insights to SMEs on how to counter the phenomenon of the "great resignation" and retain employees by exploring the importance of employee-centric CSR strategies. Second, our analysis complements existing studies on CSR and employee outcomes (Paruzel et al., 2023; Zhao et al., 2020), which have mainly focused on job satisfaction, commitment, organizational citizenship behavior, engagement, turnover intentions, and job performance, by investigating the effects on employees' long-lasting working relationships. Third, integrating the two levels of analysis provides the opportunity to identify the mechanisms through which CSR strategies affect important stakeholders such as employees. In doing so, we explore which individual factors should be considered for implementing effective CSR strategies and their effects on employees' long-lasting working relationships. An additional contribution of this study is to extend the current literature, which is primarily based on large companies, by providing an empirical investigation of the relationship between CSR strategies and working relationships within SMEs.

The paper is structured as follows: Section 2 outlines the theoretical foundations of CSR strategy, its perceptions from employee's perspective, and the roles of leadership and HAW. Consequently, research hypotheses are formulated. Section 3 describes the data collection, the sample and its context, variables of the study, and the statistical methodologies used. Empirical results are presented in Section 4, where the main findings are disclosed. Theoretical and practical implications are discussed in Section 5, along with some limitations and directions for future research.

2 Theoretical framework

2.1 CSR strategies

Since its introduction in Bowen's publication *Social Responsibilities of the Businessman* in Bowen and

Johnson (1953), the concept of CSR has continuously evolved (Campbell, 2007; Carroll, 2015; Jones Christensen et al., 2014), yet it still lacks a universally accepted definition. Generally, CSR is understood to encompass a corporation's considerations for stakeholders that extend beyond its shareholders, including its contributions to society that go beyond mere legal compliance (Freeman, 2023). Companies view CSR as a broad strategic and business practice aimed at achieving sustainable development, competitive advantage, and social well-being (Du et al., 2013; Lee & Chen, 2018; Pureza & Lee, 2020). While CSR research has predominantly focused on organizational outcomes, particularly financial performance, it has often neglected the evaluation of CSR strategy success through non-financial performance indicators, such as employee behavior, consumer perceptions, and impacts on social and environmental performance (Fatima & Elbanna, 2023; Yassin & Beckmann, 2024). In the literature, the measurement of CSR performance has frequently been conflated with the concept of CSR itself (Beji et al., 2021; Öberseder et al., 2014), posing a challenge in fully understanding the effects of CSR strategies. Consequently, research on CSR implementation needs to more clearly define its impact on organizational performance and explore how it can serve as a link between the formulation of CSR strategies and their outcomes (Graafland & Smid, 2019). The implementation of a CSR strategy is preceded by its formulation, which involves decision-making processes based on information gathering and interpretation (Khan, 2018), underscoring the necessity of an integrative multi-level framework for CSR implementation.

The debate on CSR has traditionally concentrated on large or multinational enterprises, while discussions regarding SMEs have been relatively limited (Aras-Beger & Taşkın, 2020; De Zoysa & Takaoka, 2019), as those concerning family firms (Songini, 2024). In fact, according to Discua Cruz (2020), SMEs are generally independent, resource-constrained, and reliant on personal relationships and informality. They are actively managed by owners, offer personalized treatment, operate mostly locally, and depend on internal sources to finance growth which naturally inclines them towards socially responsible practices (Discua Cruz, 2020). Furthermore, considering that a significant proportion of SMEs are family owned or individually owned enterprises (Barbieri et al., 2020), with the

owner often serving as the sole decision-maker (Akhtar et al., 2015), the ownership structure underscores the critical importance of fair and ethical behavior among leaders in this context. The personal ethics of these leaders are more likely to directly influence the ethical climate in the SMEs (Coppa & Sriramesh, 2013), which can have profound effects on employee behavior and retain their employees longer than non-family enterprises, even in times of crisis (Castejón & López, 2016).

The fundamental premise of our conceptual framework, as depicted in Fig. 1, revolves around the individual level of employees' CSR attributions. We argue that employees' perceptions of the motives behind their organization's CSR strategies—whether they view these motives as intrinsic or extrinsic—significantly influence the effectiveness of the organization's employee-centered initiatives. A key principle for linking the individual and organizational levels in our conceptual framework is the pivotal role of leadership, which is situated at the organizational level and is instrumental in shaping CSR strategies. We propose that these attributions significantly affect employees' long-lasting working relationships in various ways. Our focus on organizational tenure is justified by its recognition as a

frequently studied variable in organizational research, as highlighted by its regular examination in scholarly works (Ng & Feldman, 2009; Nguyen et al., 2019). Moreover, meta-analytic research supports job satisfaction's strong predictive validity for important outcomes, such as turnover (Green, 2010; Lambert et al., 2001; Trivellas et al., 2013). Additionally, long-lasting working relationship is identified as a micro-foundation construct, fitting well with our theoretical framework that seeks to elucidate the relationships among CSR perceptions and attitudes within organizations (Harrison et al., 2006). In such a framework, constructs are operationalized and assessed at the employee level, with leadership characteristics aggregated to the managerial level of CSR. Additionally, age, gender, number of children, industry, type of contracts, and distance from work are incorporated as control variables at the employee level to mitigate potential confounding effects.

2.2 Individual level: intrinsic vs. extrinsic employees' perceived CSR initiatives

In recent years, scholarly attention has increasingly focused on exploring the dynamic interplay between

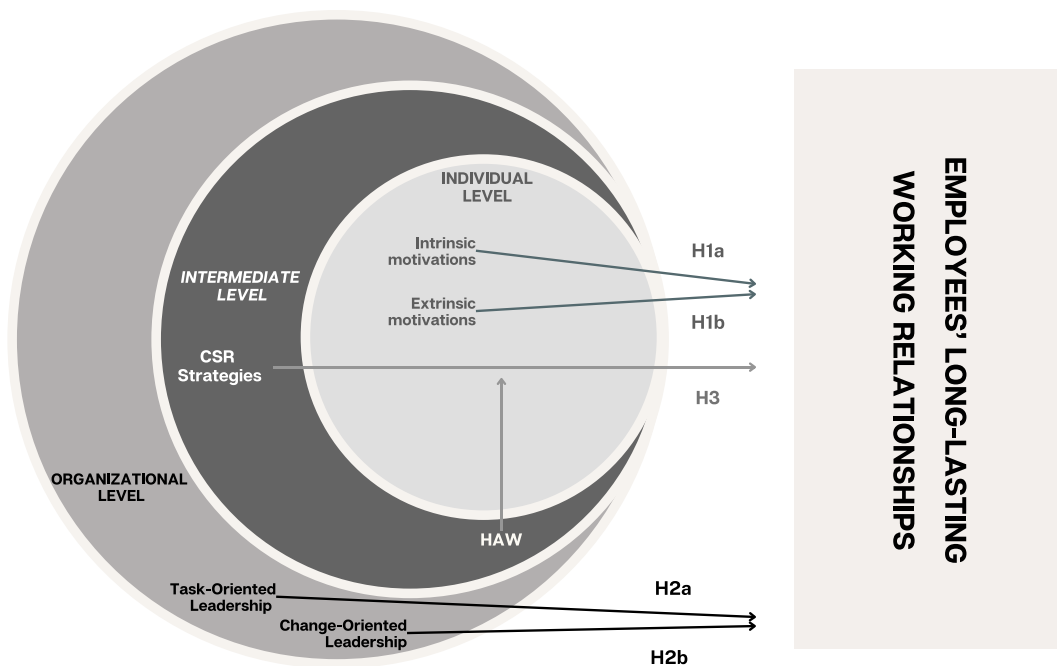


Fig. 1 Theoretical framework and research hypotheses

CSR strategies and their individual-level outcomes (Aguinis & Glavas, 2012). Within this burgeoning research domain, various perspectives have emerged, each shedding light on distinct facets of the relationship. Some researchers have delved into strategies aimed at incentivizing employees to align with and actively support their organization's CSR strategy (Davies & Crane, 2010). Concurrently, others have investigated the ramifications of organizational engagement in CSR on employee behavior and attitudes towards the firm, encompassing aspects such as the firm's attractiveness (Li, 2016; Rupp & Mallory, 2015; van Prooijen & Ellemers, 2015), as well as employees' job engagement, satisfaction, organizational commitment, identification, turnover intentions, and attachment to the firm (Brammer et al., 2015; Korschun et al., 2014; Lee et al., 2013; Sasidharan Dhanesh, 2012).

Of particular interest within this realm is the examination of the reciprocal relationship between CSR and motivation. Scholars have endeavored to understand how motivation influences individuals' propensity to engage in CSR activities. For instance, Mozes et al. (2011) identified a positive association between employees' active involvement in CSR endeavors and their motivational orientation, suggesting that heightened levels of motivation can catalyze increased engagement in CSR initiatives. Different studies apply self-determination theory to propose a positive link between the satisfaction of particular needs and organizational members' advocacy for CSR initiatives (Rupp & Mallory, 2015). In particular, extrinsic motivation involves engaging in an activity with the aim of attaining a separate outcome or achieving a goal unrelated to the task itself (Amabile, 2012; Ryan & Deci, 2000). These external motivators, though not inherently linked to the task, serve as incentives for performing the work (Amabile, 2012). External regulation, a form of extrinsic motivation, entails completing a task to obtain an external reward (Ryan & Deci, 2001). For instance, monetary rewards are a common form of external regulation that can enhance employee commitment and satisfaction (Sekar & Dyaram, 2017). Such rewards can fulfill employees' needs and motivate them for various reasons, including the instrumental, symbolic, and informational value of money (Long & Shields, 2010).

However, numerous studies suggest that intrinsic rewards are more effective than monetary incentives

in motivating employees (Aguinis & Glavas, 2012; Long & Shields, 2010). Moreover, while monetary rewards may encourage individualistic behavior within group settings, they do not necessarily enhance individual or organizational performances (Long & Shields, 2010). Introjection, another form of extrinsic motivation, arises from external pressures such as guilt, anxiety, or ego-enhancement (Ryan & Deci, 2001). Appreciation, as studied by Mahazril 'Aini et al. (2012), refers to the benefits employees receive for performing well. Additionally, social recognition involves using non-monetary rewards to reinforce desired employee behaviors (Long & Shields, 2010). For instance, fostering employees' sense of relatedness can significantly enhance their perceived need satisfaction and intrinsic work motivation (Demircioglu & Chen, 2019). Promoting intrinsic motivation can lead to effective strategies for reducing turnover intentions, emphasizing the need to provide employees with opportunities for self-development, education, and career-related training (Kim, 2015). Different studies have demonstrated that employees' perceived CSR enhances their sense of work meaningfulness, which is defined as the significance individuals feel when performing their work (Nazir & Islam, 2020; Tang et al., 2024). In this way employees can derive a sense of significance from contributing to society and answer to the call of improving society, aligning to CSR orientation (Nazir & Islam, 2020). In fact, perceived CSR can indeed be an intrinsic motivator that triggers different employees' behavior, such as workplace pro-environmental behavior (Tang et al., 2024). Intrinsic motivations, as defined by Ryan and Deci (2001), pertain to finding a task interesting or deriving satisfaction from completing it. Amabile (2012) combines previous definitions to describe intrinsic motivations as seeking enjoyment, satisfying curiosity, self-expression, or personal challenge in work. This form of motivation is rooted in individuals' feelings about tasks and requires competence and self-determination within the environment (Deci, 1976). However, such motivations vary among individuals, as not everyone finds fulfillment in the same activities due to differing values (Ryan & Deci, 2000). Achievement, a type of intrinsic motivation, stems from the satisfaction derived from accomplishment, fulfilling the need for competence and self-determination (Deci, 1976). Intrinsic constructs, unlike primary drives

such as those for food and water, are not aimed at reducing specific needs but rather at continuously setting and achieving new goals (Deci, 1976).

Positive reinforcement enhances intrinsic motivation, whereas negative feedback diminishes it (Deci, 1971). While external rewards may decrease intrinsic motivation (*ibid.*), intrinsic and extrinsic motivations can coexist (Amabile, 2012). Nevertheless, behaviors driven by intrinsic and extrinsic reasons lead to different experiences and performance outcomes (Ryan & Deci, 2000). Intrinsic motivations stem from profound interest and immersion in work, driven by curiosity, enjoyment, or a personal sense of challenge. Conversely, extrinsic motivations arise from the aspiration to achieve performance in relation to predefined goals and obtain a promised reward external to the task itself (Amabile, 2012). Extensive research corroborates that individuals tend to exhibit their highest levels of creativity when primarily driven by intrinsic motives (Amabile et al., 1996). However, there exists a potential conflict between intrinsic and extrinsic motivations, particularly concerning performance. For example, Delmas and Pekovic (2018) explored the synergistic impact of intrinsic and extrinsic motivations on innovative behavior by incorporating both types of rewards. They found that extrinsic rewards mitigated the adverse effects of job strain resulting from a fast-paced work environment. Employees' perceptions of a firm's engagement in CSR as driven by instrumental or self-serving intentions are often associated with extrinsic motivations (Vlachos et al., 2013). In this context, the impact of both categories of motivations on engagement in CSR initiatives is of interest at the organizational level, as it can provide insights into whether CSR strategies can operate as a valuable managerial tool. However, emphasizing the values that underpin CSR is essential, as an overreliance on external incentives can lead to a scenario where, as Cerasoli et al. (2014) (p. 21) remark, "once the incentives are gone, motivation will disappear with it because the remaining intrinsic drive dried up earlier as a result of the extrinsic incentives being used." Although extrinsic and intrinsic motives are related, intrinsic motives had a stronger correlation with SMEs' involvement in CSR (Grimstad et al., 2020). Thus, at the individual level, employees' interpretations of the motives (i.e., intrinsic or extrinsic) that they attribute to their organization's CSR initiatives play an important role in assessing the organization's socially responsible strategies. Therefore, we propose:

Hypothesis 1a (H1a): Intrinsic CSR perceived initiatives induce employees' long-lasting working relationships.

Hypothesis 1b (H1b): Extrinsic CSR perceived initiatives induce employees' long-lasting working relationships, though this effect is weaker compared to intrinsic ones.

Testing Hypotheses 1a and 1b contribute to the micro-foundations of CSR (Jones et al., 2019) by elucidating how employees' perceptions of intrinsic and extrinsic CSR initiatives affect their commitment to the organization, especially within SMEs. This focus is significant because SMEs often have limited resources and rely heavily on the dedication and retention of their employees (Lai et al., 2016). By exploring these relationships, we deepen the understanding of the mechanisms through which CSR can guide employee behavior in smaller organizational contexts. The results may be pivotal for SMEs in crafting targeted and strategic CSR initiatives that effectively foster long-lasting employee relationships by prioritizing approaches that deeply engage and resonate with their workforce.

2.3 Organizational level: leadership behavior perceptions and CSR strategies

At the organizational level, managers strive to increase employee commitment to their CSR strategies, moving them from unawareness to active involvement (Bhattacharya et al., 2008) and enhancing positive outcomes such as job satisfaction, reduced turnover intention (Pütz et al., 2023), and improved financial performance (Wood et al., 2020). The organizational level of CSR strategies can influence the individual level of employees' CSR attributions through leadership characteristics (Li, 2016). While some authors previously identified leadership as individual characteristics or differences, it is now generally considered a "shared, relational, strategic, global, and complex social dynamic" through which individuals influence groups toward their goals, including CSR (Avolio et al., 2009; McClanahan, 2020). From this perspective, studying the combination of leadership and CSR can foster a better understanding of how issues at the individual level can be linked to those at the organizational level (Zhao et al., 2020). Considering that leadership is one of the key factors in formulating and implementing a CSR strategy (Pureza & Lee, 2020), we

build on the leadership literature and identify leadership characteristics as an important predictor of favorable employee CSR perceptions (Jones Christensen et al., 2014). Satorra and Bentler (2001) suggest that leaders can use both direct (e.g., statements) and indirect methods (e.g., emotional reactions) to influence followers' beliefs and behaviors. Employees' enthusiasm and motivation at work can be enhanced by their relationship with the leader, as they can be inspired by the leader's initiatives to exceed their job responsibilities (Huang et al., 2010). Numerous studies have analyzed how leaders' characteristics and behaviors play a critical role in employees' perceptions of CSR and their engagement (Jones Christensen et al., 2014; Trivellas et al., 2021), demonstrating a clear link between leadership characteristics and the effects of CSR. These positive effects of leadership are even more pronounced for long-tenured employees who find the frequent instructions and prescribed management modeling by leaders relevant (Steffens et al., 2014). Long-tenured employees have repeatedly acquired knowledge about management skills and values necessary for various job situations. The literature review by Yukl (2012) distinguishes four leadership behavior perceptions based on the analysis of empirical research that primarily integrates studies relying on lay observers. The four behavioral meta-categories integrate all behavioral concepts of leadership models: task-oriented leadership behavior, relations-oriented leadership behavior, change-oriented leadership behavior, and external leadership behaviors (Behrendt et al., 2017). In investigating employee-centered CSR initiatives, we focus primarily on task and change-oriented leadership perceptions, as relational-oriented and external leadership concerns group engagement and boundary-spanning behaviors, respectively (Behrendt et al., 2017; Yukl, 2012), which are not directly related to such CSR initiatives. Specifically focusing on task-oriented leadership behavior, it is associated with achieving objectives set by the group and following the steps to achieve those objectives (Demircioglu & Chowdhury, 2021), including activities such as setting goals, planning, and managing the activities of subordinates (Fernandez, 2012). Numerous empirical studies have been undertaken to estimate the effects of perceived task-oriented behavior on key organizational outcomes, especially subordinate and group performance and subordinate satisfaction (Fernandez, 2008). Some of these studies tested the hypothesis that task-oriented behavior positively

affects group and subordinate performance. However, task-oriented leaders may be perceived by subordinates as detached, autocratic, and punitive, resulting in lower levels of subordinate satisfaction (Fernandez, 2008); hence, we formulate the following hypothesis:

Hypothesis 2a (H2a): CSR initiatives related to task-oriented leadership have no effect on employees' long-lasting working relationships.

Change-oriented leadership behavior is associated with adapting to changes in the environment (Yukl, 2008). It demands that leaders "not only to process information differently but also share this vision with employees" (Demircioglu and Chowdhury (2021), p. 1111). These leadership characteristics may represent a corporate social resource, especially for managing difficulties, as during the COVID-19 pandemic period (Kim et al., 2021). According to Kim et al. (2021), leadership characteristics can influence the effectiveness of CSR-embedded crisis responses. More specifically, the study investigates how the relationship between CSR motives and leadership characteristics impacts a company's ability to withstand crises. When stakeholders perceive alignment between a company's CSR motives and its leadership, particularly when intrinsic CSR motives driven by a genuine concern for societal well-being are coupled with transformational leadership (Du et al., 2013), there is a synergistic effect that helps the company better weather the negative impacts of a crisis. Conversely, when there is a mismatch between CSR motives and leadership characteristics (Benn et al., 2010), the synergistic effect may not occur, potentially weakening the ability to mitigate the negative effects of a crisis through CSR strategies (Kim et al., 2021). Investigating the effects of CSR strategies during critical events, many studies (Godfrey, 2009; Klein & Dawar, 2004) support the idea that CSR acts as a reservoir of goodwill, insulating the firm from the negative impacts of a crisis. When critical situations arise, it is crucial to assess how and when CSR records affect employees' perceptions and subsequently their responses. People spontaneously seek to attribute blame when a corporate crisis occurs, and their reactions toward the company tend to be negative (Coombs & Holladay, 2002). When there are uncertainties about CSR content and activities, employees may become cynical about CSR actions (Lepoutre et al., 2007). Considering the qualities of leadership in managing both ordinary and turbulent times, and how these qualities spill over into employees' perceived

CSR initiatives, allows us to examine how CSR organizational attribution influences employees' propensity to remain with the company. Leadership characteristics and CSR strategies may particularly influence employee retention during turbulent times (Gil et al., 2005). We consider change-oriented leadership characteristics essential in addressing CSR strategies and enhancing employee retention in companies, especially during the COVID-19 pandemic. Based on the literature that investigates the link between leadership characteristics and CSR (Benn et al., 2010; Yang et al., 2020), we argue that when there is a mismatch between leadership's change-oriented characteristics and CSR fault attribution, they will be less acceptable to employees and, therefore, will reduce the impact on their organizational tenure. In particular, at the organizational level, we develop the following hypothesis:

Hypothesis 2b (H2b): CSR initiatives related to change-oriented leadership significantly impact employees' long-lasting working relationships.

Understanding the impact of leadership attitudes on the effectiveness of CSR initiatives is crucial for organizations aiming to foster long-lasting relationships with their employees. Testing Hypotheses 2a and 2b is particularly significant for identifying strategic CSR approaches that leverage leadership behaviors to enhance employees' retention. These insights might help SMEs to strategically align their CSR initiatives with leadership behaviors by recognizing and cultivating leadership attitudes that positively shape employees' perceptions of CSR and foster long-lasting working relationships.

2.4 The role of CSR and HAW

The investigation of the micro-foundation of CSR with reference to employee-centric CSR initiatives has shown a significant impact on HAW (Kocollari et al., 2024). Employees interpret CSR initiatives as opportunities to foster their HAW, which moderates the relationship between CSR outcomes: when firms implement CSR initiatives that align with the employees' HAW sphere, it may enhance the relationship between CSR strategies and outcomes, such as the long-lasting relationship between employees and the firm. In the domain of organizational studies, HAW is often delineated through elements such as job satisfaction, engagement, commitment, and subjective well-being (De Sousa & Porto, 2015; Fisher, 2010; Salas-

Vallina et al., 2017). It integrates both somatic and psychological components (Currie, 2001), with existing research suggesting that employee happiness is influenced by individual-level factors (such as personality, values, and objectives) as well as the characteristics of the organization, including its culture and working environment (De Sousa & Porto, 2015; Sender et al., 2021). Furthermore, the alignment of personal and organizational expectations can be a critical factor in determining HAW levels (Fisher, 2010; Joo & Lee, 2017). The interplay between CSR initiatives and employee happiness has been relatively under-explored in scholarly research, although initial investigations indicate a significant connection between these two areas (Kocollari et al., 2024). Specifically, CSR efforts can foster positive emotional responses in employees, including pride, enthusiasm, and fulfillment (Barakat et al., 2016; Lee & Chen, 2018). Conversely, organizational behaviors that negatively impact stakeholders may provoke negative feelings in employees, such as shame, anger, and fear (El Akremi et al., 2018; Onkila, 2015). Therefore, targeting HAW is crucial for organizations, as employee happiness has been associated with improved performance and enhanced organizational functioning (Fisher, 2010; Pryce-Jones, 2010; Wright & Cropanzano, 2004). According to the aforementioned literature, we predict:

Hypothesis 3 (H3): Fostering HAW can leverage CSR strategies to create favorable conditions that encourage even dissatisfied employees to build long-lasting working relationships within the company.

Emphasizing HAW is crucial because it integrates different factors of employee happiness, influenced by individual traits and organizational characteristics such as culture and work environment (De Sousa & Porto, 2015; Fisher, 2010). By targeting HAW, organizations can leverage CSR initiatives to create a more engaged, satisfied, and committed workforce. This approach not only improves individual performance but also enhances overall organizational functioning (Pryce-Jones, 2010; Wright & Cropanzano, 2004). Besides, SMEs can benefit from incorporating HAW into their CSR strategies by fostering an environment where employees feel valued and aligned with the company's values and objectives (Kocollari et al., 2024). By investigating the role of HAW, SMEs can amplify the positive effects of their CSR initiatives, leading to more sustainable and mutually beneficial relationships between employees and the organization.

Figure 1 graphically summarizes our research hypotheses.

3 Empirical setting and methods

The data for this study were collected by the research group through an online survey distributed to employees of 21 SMEs in Italy (for other similar studies see, for example, Ghinoi et al. (2024)). The target respondents for the study were SMEs' employees working in the Northern Italy and mainly in manufacturing family firms. The focus on the Northern region was due to its role as the economic and industrial hub of the country, making it the most significant contributor to the national economy (Odoardi & Muratore, 2019). Previous researches have focused similarly on this area revealing that, given the small size of these firms, the role of managers is fundamental for leading innovation processes (Bonesso et al., 2020), patents (Agostini et al., 2015) and CSR (Aftab et al., 2022). In line with the individual level of analysis, the data were derived from a self-administrated questionnaire. One of the advantages of primary data collected through a questionnaire is that self-reported measures are less sensitive to the social desirability bias introduced by interviews and qualitative analyses (Tourangeau & Yan, 2005). A pilot version of the questionnaire was sent to a small set of companies to test the wording clarity and was adjusted accordingly. The survey was administered from May to November 2021, a period that coincides with the second wave of the COVID-19 pandemic in Italy. It comprised two sections: the first gathered demographic and job information, and the second assessed the work-related experiences of the participants using 16 measurement items. These items were either adopted or adapted from established scales in the existing literature. The measurement was conducted using a 5-point Likert scale, where respondents indicated their level of agreement or disagreement with the statements by choosing a number between 1 and 5, with 1 representing "strongly disagree" and 5 "strongly agree." Incomplete or partial responses were discarded from the analysis. The final sample consisted of 441 employees, with a roughly equal representation of male and female participants (55% and 45%, respectively). The majority of respondents (290) were between 36 and 60 years old and held a university degree (39.2%). With reference to their private life choices, two-thirds are married, and half

of them have children. Finally, approximately 90% of the participants were under a full-time contract, with an average of 19 years of work experience, and the average commuting time is almost 40 min. A detailed overview of the sample characteristics is provided in Table 1.

3.1 Measures and variables

Dependent variable To investigate relevant factors predicting long-lasting working relationships, we first need to measure the durability of such relations. Therefore, we relied on demographic information to define a variable capable of identifying an employee's permanence in the firm. Most studies measure organizational tenure as a continuous variable, e.g., the number

Table 1 Demographic characteristics of the sample

	Respondents $N = 441$	
	Count (%)	Mean (st.dev)
Gender		
Female	199 (45)	
Male	242 (55)	
Age		
18–35	140 (31.7)	
36–60	290 (65.8)	
>60	11 (2.5)	
Education		
Lower secondary	25 (5.7)	
Upper secondary	229 (51.9)	
Bachelor's degree	13 (2.9)	
Masters degree	160 (36.3)	
Other	14 (3.2)	
Marital status		
Married	284 (64.4)	
Unmarried	157 (35.6)	
N. of children		
0	204 (46.3)	
1	117 (26.5)	
>1	120 (27.2)	
Type of contract		
Part-time	56 (12.7)	
Full-time	385 (87.3)	
Years of work		18.69 (10.69)
Commuting time (minutes)		37.7 (31.19)
Extra hours (per month)		23.11 (53.47)

of years of employment, and only a few have measured it as an ordinal variable (Ng & Feldman, 2009). Consequently, a higher value indicates that employees exhibit a longer service period. In this study, we define a long-lasting working relationship in terms of the number of years an individual has spent working for a respective organization (McEnrue, 1988; Ng & Feldman, 2009; Nguyen et al., 2019; Sturman, 2003). More years of work at the same company can increase an employee's individual-organization fit or align the employee's interests with the organizational goals and values, thereby raising performance through higher levels of individual motivation (Gagliardi et al., 2023; Jr. & Judge, 1994; Ng & Feldman, 2009; Sturman, 2003). Thus, the proxy variable is calculated as the scaled product of the number of years each employee has been with their company and their age. The resulting measure is a continuous one ranging from 0 to 1, where 1 indicates employees who have spent their entire working career at the same company. The distribution of the dependent variable, shown in Fig. 2, is clearly asymmetric to the right, indicating a higher frequency of job changes throughout individuals' working lives. The related descriptive statistics are provided in Table 2.

Independent variables At the individual level, we measured perceptions resulting from the CSR strategies implemented by the SMEs from the employee's point of view. We built on the self-determination theory literature to identify intrinsic and extrinsic motivations, starting from Ryan and Deci (2000). Particularly, to measure Intrinsic motivations perceived toward CSR strategies (I), we asked the employees to rate the following statements: satisfaction with their company (I1), pride in working for this company (I2), enthusiasm for the work (I3), and personal fulfillment through work (I4). Regarding Extrinsic perceived motivations (E), employees were asked to give a judgment on: commitment at work and reward of personal initiatives (E1), clear and appropriate career prospects (E2), clear assignment of tasks, objectives, and responsibilities (E3), and involvement in goal settings and decision-making processes (E4), each in relation to CSR strategies.

With reference to the organizational sphere, Task-oriented leadership (T) and Change-oriented leadership (C) were measured with two sets of questions. Such measures are grounded in the four leadership behavior perceptions' literature as identified by Yukl (2012) and Fernandez (2008). First, we asked employees to rate leaders' characteristics: task distribution and

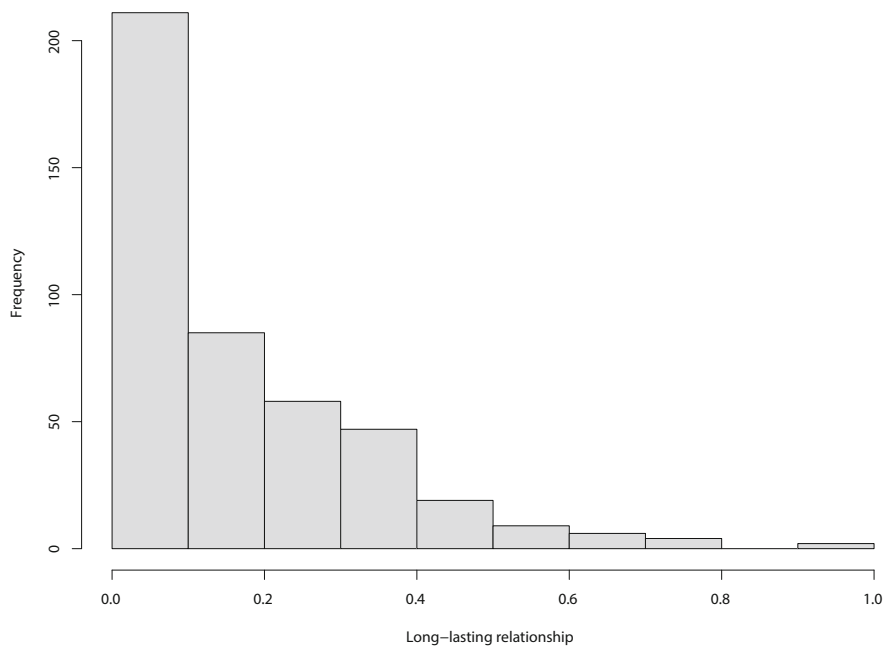


Fig. 2 Dependent variable distribution

Table 2 Descriptive statistics of the dependent variable

	Min	1st Q	Median	Mean	3rd Q	Max	Skewness	Kurtosis
<i>Dependent variable</i>	0.000	0.027	0.120	0.166	0.267	1.000	1.454	5.496

organization (T1), confidence in the leaders' managerial and professional abilities (T2), and appreciation of the management's human and moral qualities (T3). Secondly, we examined the number of different activities performed simultaneously (C1), viewing mistakes as learning opportunities (C2), and criticalities that might be improved (C3).

Regarding variables measuring phenomena in the intermediate level, we first collected data on the employees' opinions regarding CSR initiatives, i.e., what is the most important aspect to implement or improve in their company. Basing the formulation of questions on recent literature on employee-centric CSR (see, for a review, Onkila and Sarna (2022)), employees were asked to select among the following groups of CSR initiatives:

- (1) Payment increase, relations between colleagues, adequate space and comfort in the working environment;
- (2) Adequacy of objectives and tasks;
- (3) Working time flexibility, better management of smart working;
- (4) Valorization and motivation of personnel, the individual's spirit of initiative, promotion of innovation, convivial meetings;
- (5) Great involvement in the decision-making process, corporate welfare;
- (6) Sharing of company values, sense of belonging to the company, collaboration and information sharing.

The second variable from the intermediate level aims to measure HAW, following the work by Kocollari et al. (2024). Particularly, we asked a multiple-choice question: "Choose the most appropriate statements to describe your experience at work," where we allowed respondents to select up to three statements. We used this question to construct a binary variable for employee HAW, coding as "1" those who choose the statement "I am happy to work for this company" and "0" for all other responses. Finally, additional variables were collected to control for personal characteristics (e.g., gender, age, having children) and job character-

istics (e.g., industry, type of contract, distance from work).

3.2 Methodologies

In selecting appropriate methodologies for addressing the research questions, we first considered the types of collected metrics and the relationships to be modeled. Specifically, we aimed at identifying the drivers of a dependent variable representing long-lasting relationships — a continuous measure ranging from 0 to 1 — based on primary data collected through a questionnaire, in which each set of items contains multiple metrics for a single phenomenon. In this context, the challenge was to integrate an initial phase to create composite metrics, which would then serve as the independent variables in a subsequent phase where their effects on the dependent variable were evaluated. Accordingly, we adopted a two-phase approach. In the first phase, confirmatory factor analysis was conducted to validate the theoretical structure of the measures and reduce multi-item constructs into single explanatory variables. In the second phase, we selected fractional logistic regression as the predictive model to examine how these explanatory variables impact the fractional outcome, while keeping the three levels — individual, organizational, and intermediate — distinct.

Phase 1 Consistent with recent studies exploring CSR perceptions, we employed Confirmatory Factor Analysis (CFA) to test the theoretical constructs (Huang et al., 2024; Kim et al., 2023; Lee et al., 2013; Schaefer et al., 2024; Zhu et al., 2024). CFA is a technique used to evaluate the effectiveness of measurement models, particularly in cases where the number of factors and their direct relationships are predetermined. Conducting CFA necessitates the a priori definition of a hypothesized factor structure, which is then assessed by evaluating the model's fit to empirical (or simulated) data. This process enables researchers to examine multi-item constructs based on shared variance. Therefore, CFA is particularly applicable in scenarios where there is an

established and meaningful theory regarding the relationships among individual variables and their connection to theoretical concepts. In essence, researchers utilize CFA to test the hypothesis that a specific theoretical relationship exists between observed variables and their underlying latent constructs (Hair et al., 2013). More fundamentally, CFA is a means for statistically testing the internal structure of instruments and relies on the maximum likelihood estimation (MLE) and a different set of criteria for assessing the suitability of the construct of interest (Tabachnick & Fidell, 2019).

In the analysis of the data we employed CFA specifying the categorical level for all variables. The estimation of model parameters was based on Diagonally Weighted Least Squares with Means and Variances Adjusted (WLSMV), a method specifically designed for ordinal data (Li, 2016). WLSMV is recognized as a robust estimator for categorical observed data, such as binary or ordinal, where neither the normality assumption nor the continuity property is deemed plausible (Brown, 2015; Kaplan, 2009; Li, 2016; Muthén, 1984). While WLSMV makes no distributional assumptions about observed variables, it does assume a normal latent distribution underlying each observed categorical variable. Consequently, our factor estimation relied on polychoric correlations, which are based on the notion that observed discrete values arise from an unobserved underlying continuous distribution (Flora & Curran, 2004). An estimated polychoric correlation represents the linear relationship between two normally distributed, latent response variables. Weighted Least Squares with Means and Variances Adjusted (WLSMV) represents a simplified form of the WLS estimator. It incorporates only the diagonal elements of the full-weight matrix into the fit function. The diagonal weight matrix, denoted as $W_D = \text{diag}(\tilde{V})$, offers greater flexibility (i.e., it need not be positive-definite) compared to the full weight matrix $W = \tilde{V}$ (Kaplan, 2009). The WLSMV estimation process begins with the estimation of thresholds and polychoric correlations using Maximum Likelihood (ML). Subsequently, parameter estimates are derived from the estimated asymptotic variances of the polychoric correlation and threshold estimates (denoted as \tilde{V}). These estimates are utilized in the diagonal weight matrix $W_D = \text{diag}(\tilde{V})$ to minimize the weighted least squares fit function, F_{WLSMV} , (Muthén & Muthén, 2007):

$$F_{WLSMV} = [s - \sigma(\theta)]' \mathbf{W}_D^{-1} [s - \sigma(\theta)], \quad (1)$$

where θ is the vector of model parameters, $\sigma(\theta)$ is the model-implied vector containing the nonredundant, vectorized elements of $\Sigma(\theta)$, and s is the vector containing the unique elements of sample statistics, namely the threshold and polychoric correlation estimates.

Phase 2 The object scores extracted from CFA are then used as explanatory variables in a fractional logistic regression to predict employees' long-lasting working relationship, together with other predictors and controls. Fractional logistic regression is a nonlinear regression model designed for fractional response variables, with observations lying inside the unit interval. In particular, while logistic regression is used for modeling binary outcomes (0 or 1), representing the occurrence or non-occurrence of an event, the fractional model is used for predicting continuous response variables ranging from 0 to 1 inclusive. Given a sample of n observations, let y be the dependent variable ($0 \leq y \leq 1$), and x the explanatory variable, for each i^{th} observation ($i = 1, \dots, n$), we specify the fractional model as follows:

$$E(y_i | x_i) = G(x_i \beta) \quad (2)$$

where $G(\cdot)$ is the logistic function satisfying $0 < G(z) < 1$ for each $z \in \mathbb{R}$. The unknown parameters are estimated using Quasi-Maximum Likelihood Estimation (QMLE), an efficient method under the Generalized Linear Model assumptions (Papke & Wooldridge, 1996).

4 Empirical results

4.1 Phase 1

In the first stage, we employed CFA to test the reliability and validity of the latent constructs. To mitigate common method bias, we performed Harman's single-factor test as a preliminary assessment (Podsakoff et al., 2003). The analysis revealed that the first extracted factor accounted for 43.3% of the total variance, which is below the 50% threshold, suggesting that common method bias is not a significant issue. The ratio of the sample size to model variables was 31.5, and the ratio of the sample size to the number of model parameters was 5.8, aligning with the cut-offs proposed by Myers et al.

(2011). Given the ordinal level of the variables, polychoric correlation was considered. For detailed information on the computation of polychoric correlation, refer to Olsson (1979). The primary assumption is that the continuous measure underlying ordered categorical variables follows a normal distribution. Consequently, polychoric correlation can be regarded as an estimate of the classical Pearson correlation coefficient and interpreted similarly. Figure 3 illustrates the polychoric correlations among the items using a network graph, where each node represents an item and the edges connecting the nodes indicate the correlations between them. The thickness and color intensity of the edges represent the strength of the correlations, with thicker and darker lines indicating stronger correlations.

As shown in Fig. 3, all correlations are positive, with higher coefficients observed for connections within groups (e.g., between I1 and I2). In addition, both the “Intrinsic” and “Extrinsic” variables are highly related to certain leadership items (i.e., T2 and T3), whereas there is a weaker link between variables from the “Intrinsic” and “Extrinsic” groups. Finally, the network reveals no significant edges towards “Change-oriented leadership,” which appears to be less interconnected to the other three groups of variables.

Table 3 presents the results of the CFA, along with the model fit statistics, where the average communalities for the 14 items were estimated at 0.643. The “Intrinsic” factor comprises four items, with loadings ranging from 0.837 to 0.912 and a Cronbach’s alpha of 0.923. Factor 2, the “Extrinsic” one, also includes four items, featuring loadings between 0.776 and 0.853 (Cronbach’s $\alpha = 0.887$). The third, “Task-oriented leadership,” is composed of three items, with loadings from 0.749 to 0.854 and a Cronbach’s alpha of 0.849. The last one, “Change-oriented leadership,” consists of three items as well, with loadings ranging from 0.532 to 0.756 (Cronbach’s $\alpha = 0.784$). Cronbach’s alpha coefficients are all greater than 0.784, suggesting good internal consistency (Cronbach, 1951). The α coefficient was computed using the approach suggested by Zumbo et al. (2007) for ordinal variables, which involves applying the formula for computing coefficient alpha to the polychoric correlation matrix instead of the variance-covariance matrix. As recommended by Byrne (2016), the estimated fit indices suggest a good fit for the proposed model. The chi-square test ($\chi^2 = 138.208$, $d.f. = 71$, $p < .01$) was conducted using the Satorra-Bentler correction (Satorra & Bentler, 2001), which is robust against non-normality. Although the

Fig. 3 Polychoric correlations. **Note(s):** Threshold 0.45 in absolute value

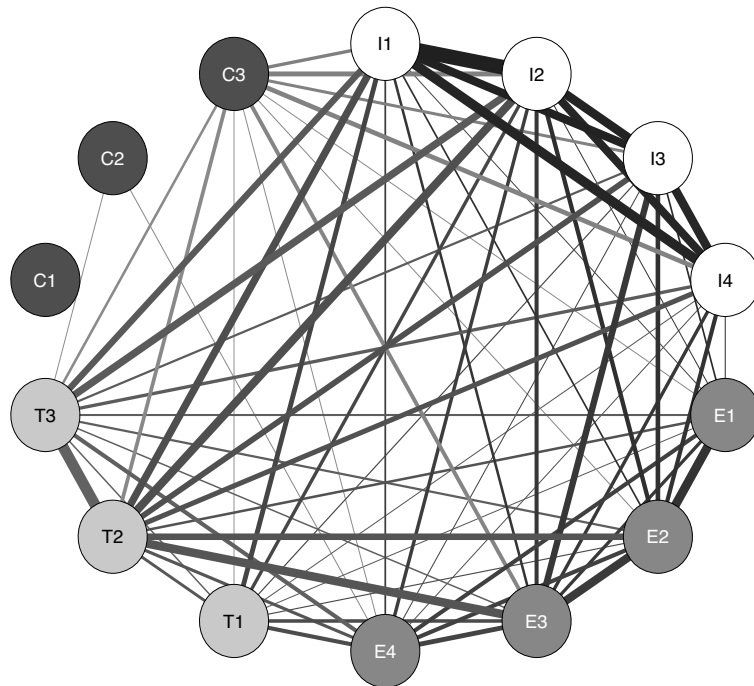


Table 3 CFA output

Factor	Std. loading	Cronbach's alpha	Mean	St.Dev
<i>Intrinsic</i>				
(CR=.927, AVE=.762)		.923		
I1	.893		3.878	.904
I2	.912		4.116	.898
I3	.847		3.649	1.023
I4	.837		3.565	1.088
<i>Extrinsic</i>				
(CR=.89, AVE=.67)		.887		
E1	.776		3.116	1.218
E2	.847		3.057	1.158
E3	.853		3.381	1.068
E4	.795		3.279	1.161
<i>Task-oriented leadership</i>				
(CR=.866, AVE=.683)		.849		
T1	.749		3.442	1.090
T2	.884		3.712	1.056
T3	.840		3.866	1.046
<i>Change-oriented leadership</i>				
(CR=.695, AVE=.541)		.784		
C1	.532		3.787	1.036
C2	.614		3.528	1.002
C3	.756		3.435	1.083
Model fit statistics	$\chi^2=138.208$, d.f.=71, $\chi^2/d.f.=1.95$, CFI=.98, TLI=.98, RMSEA=.046, Standardized RMR=.038			

Note(s): CR = composite reliability, AVE = average variance extracted

chi-square statistic was significant, indicating a discrepancy between the expected and observed models, the measurement model was considered acceptable due to other indices being close to or exceeding their respective thresholds (RMSEA = 0.046, CFI = 0.98, TLI = 0.98), indicating a reasonable overall model fit (Hair et al., 2013). Construct validity was assessed through convergent and discriminant validity. As shown in Table 3, all average variances extracted were above 0.50–0.762 for “Intrinsic” factor, 0.67 for “Extrinsic,” 0.683 for “Task-oriented leadership,” and 0.541 for “Change-oriented leadership.” These figures indicate acceptable convergent validity. Furthermore, the composite reliability was close to or well above 0.70, suggesting that all factors in our model met the criteria for convergent validity (Fornell & Larcker, 1981; Hair et al., 2013; McDonald & Ho, 2002). Discriminant validity was assessed using the Heterotrait-Monotrait (HTMT)

ratio (Henseler et al., 2015), based on the geometric mean (Roemer et al., 2021), to relax the tau-equivalence assumption. The estimates of HTMT ratio of correlations ranged from 0.818 to 0.873, indicating that the model possesses adequate discriminant validity (Fornell & Larcker, 1981).

4.2 Phase 2

After dimensionality reduction performed by CFA, we fit predictive models to investigate the impact of different variables on employees' long-lasting working relationships. Since the outcome variable is measured as a fraction taking values within the interval [0, 1], we employed fractional logistic regressions. Prior to fitting the model, the Ramsey's regression specification error test (RESET) was performed to identify any

Table 4 Hierarchical fractional logistic regressions

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
(Constant)	-1.632*** (0.056)	-1.757*** (0.107)	-1.980*** (0.142)	-1.936*** (0.151)	-3.479*** (0.138)	-3.507*** (0.139)	-3.362*** (0.225)	-3.134*** (0.244)	-3.523*** (0.239)
Intrinsic	1.708*** (0.653)	1.733*** (0.652)	1.717*** (0.649)	1.718*** (0.648)	1.105** (0.556)	1.047* (0.563)	1.089* (0.563)	0.725 (0.560)	0.373 (0.549)
Extrinsic	0.800* (0.448)	0.799* (0.448)	0.812* (0.450)	0.787* (0.455)	0.709* (0.364)	0.690* (0.364)	0.733** (0.366)	0.482 (0.364)	0.188 (0.347)
Task-oriented leadership	0.338 (0.306)	0.314 (0.306)	0.274 (0.307)	0.282 (0.307)	-0.214 (0.254)	-0.209 (0.252)	-0.223 (0.253)	-0.178 (0.247)	-0.302 (0.246)
Change-oriented leadership	-2.575*** (0.928)	-2.593*** (0.931)	-2.563*** (0.930)	-2.550*** (0.932)	-1.458* (0.774)	-1.391* (0.782)	-1.460* (0.784)	-0.928 (0.784)	-0.235 (0.776)
CSR strategies	0.046 (0.033)	0.046 (0.033)	0.121** (0.050)	0.125** (0.050)	0.048 (0.042)	0.052 (0.042)	0.052 (0.042)	0.051 (0.041)	0.047 (0.040)
HAW			0.434** (0.198)	0.433** (0.198)	0.317** (0.160)	0.323** (0.161)	0.318** (0.161)	0.297* (0.159)	0.357** (0.161)
CSR strategies × HAW			-0.137*** (0.064)	-0.140** (0.064)	-0.091* (0.054)	-0.095* (0.054)	-0.095* (0.054)	-0.089* (0.053)	-0.092* (0.051)
Gender				-0.108 (0.116)	-0.169* (0.099)	-0.168* (0.100)	-0.200* (0.103)	-0.176* (0.103)	-0.026 (0.100)
Age_2					2.100*** (0.105)	2.026*** (0.124)	2.029*** (0.124)	2.004*** (0.122)	1.882*** (0.113)
Age_3					3.551*** (0.370)	3.437*** (0.381)	3.370*** (0.393)	3.419*** (0.354)	3.507*** (0.352)
Children						0.133 (0.113)	0.118 (0.114)	0.131 (0.115)	0.102 (0.109)
Contract							-0.139 (0.164)	-0.138 (0.160)	-0.157 (0.160)
Commuting_2								-0.184 (0.116)	-0.129 (0.111)

Table 4 continued

Commuting_3								-0.311**	-0.199
								(0.141)	(0.136)
Commuting_4								-0.483***	-0.280*
								(0.153)	(0.143)
Industry									0.647***
									(0.108)
Pseudo R²	18.61	25.13	26.33	26.52	46.89	47.10	47.21	48.90	53.78

Note(s): Gender: 0-male, 1-female; Age: 1-(18–35 years), 2-(36–60 years), 3-(>60 years); Children: 0-no, 1-yes; Contract: 0-full-time, 1-part-time; Commuting: 1-(≤15 min.), 2-(16–30 min.), 3-(31–45 min), 4-(>45 min.); Industry: 0-service, 1-manufacturing. Robust standard errors are in parentheses. Symbols denote: * $p < .1$; ** $p < .05$; *** $p < .01$

general functional form misspecification (Wooldridge, 2012). The RESET statistic yielded a value of 0.32 with an associated *pvalue* of 0.569, indicating that the fractional model is correctly specified. The baseline equation of the fractional model takes the following form:

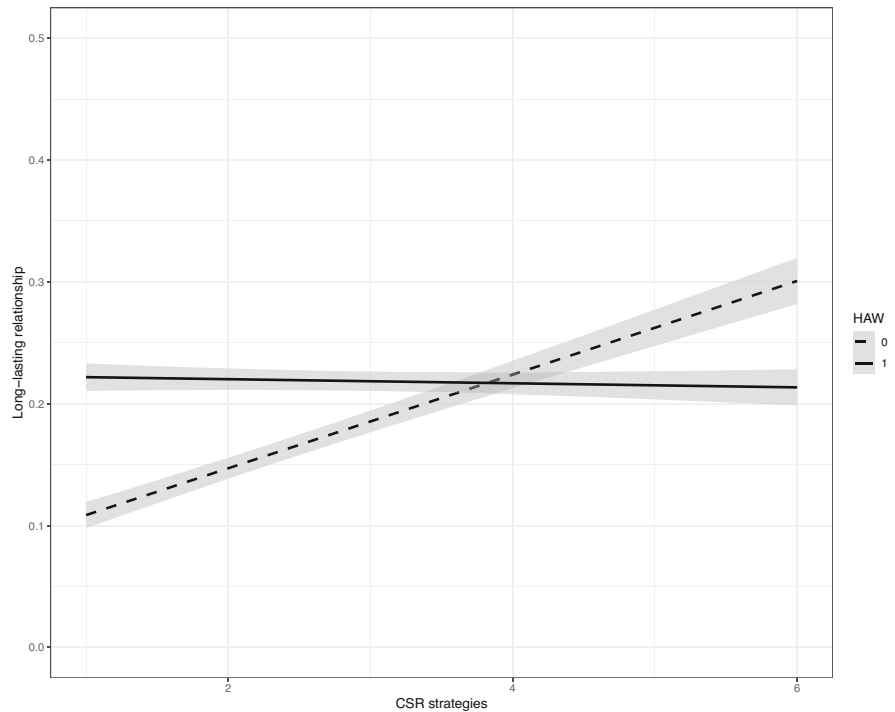
$$\begin{aligned}
 E(y|x_k) = & G(\beta_0 + \beta_1 \text{Intrinsic} \\
 & + \beta_2 \text{Extrinsic} + \beta_3 \text{Task-oriented L} + \beta_4 \text{Change-oriented L} + \beta_5 \text{CSR strategies} \\
 & + \beta_6 \text{HAW} + \beta_7 \text{CSR strategies} \times \text{HAW})
 \end{aligned} \tag{3}$$

where x_k is the k^{th} predictor ($k = 1, \dots, p$) and $G(\cdot)$ is the logistic function ensuring predictions to be within the unit interval. We estimate nonlinear models as in equation (3) using the logit link function and QMLE. In Table 4, the coefficient estimates from the hierarchical logistic regressions including a set of controls are reported. Since the Breusch-Pagan test underlined heteroscedastic disturbances in the model ($BP = 29.74$, *pvalue* = .000), robust (i.e., White) standard errors are computed based on a heteroskedasticity-consistent covariance matrix and reported in the same Table.

Model 1 corresponds to the basic model, including the four factors extracted in phase 1: the individual (Intrinsic and Extrinsic motivations toward CSR initiatives) and organizational factors (Task-oriented and Change-oriented leadership). Notably, intrinsic CSR perceived initiatives significantly strengthen long-lasting working relationships. The same holds for extrinsic CSR perceived initiatives but this effect is weaker compared to the intrinsic ones. This confirms hypotheses H1a and H1b, respectively. Regarding the organizational factors considered, we observe

that CSR initiatives related to task-oriented leadership have no significant effect on employees' long-lasting working relationships, while CSR initiatives related to change-oriented leadership exhibit a significant negative impact on the dependent variable. This provides evidence that, in periods of crisis, forcing sudden changes might have a detrimental effect on long-lasting relationships. In turn, there is evidence supporting hypotheses H2a and H2b, respectively. Model 2 expands the previous one by including the first variable from the intermediate level, i.e., CSR strategies rated by employees, which seems to have no significant effect on long-lasting working relationships. However, when we include HAW to fully estimate Eq. 3 as in Model 3, we observe that the latter can modify the impact of such a predictor. In fact, as shown in Fig. 4, CSR strategies are particularly important in the case of employees exhibiting low HAW. Nonetheless, employees reporting a high level of HAW are attached to their job positions and tend to remain longer. However, the implementation of CSR strategies significantly increases the probability of staying in the company, especially for those not showing positive feelings towards work. Thus, fostering HAW can leverage CSR strategies to create favorable conditions that encourage even dissatisfied employees to stay longer in the same company, finding support for H3. Consequently, SMEs can effectively align intrinsic motivations with CSR strategies to cultivate employees' long-lasting relationship within the company. Moreover, within this framework, the intermediate-level factors emerge as pivotal ones and can collaboratively foster a long-lasting employee relationship with the firm. Subsequently, control variables are added step-wise from Models 4 to 9. Generally, all the previous findings are confirmed. Notably,

Fig. 4 Interaction effect.
Note(s): HAW: 0-unhappy,
 1-happy workers



the type of long-lasting employee reflects demographic characteristics such as being male and older. Being far from the job site and working in the service sectors decreases the probability of a long-lasting relationship. Finally, the last line of (Table 4) contains the McFadden's pseudo R^2 for each model, which is computed as $1 - [\ln(LL_M)/\ln(LL_0)]$, where LL_M is the likelihood of the fitted model and LL_0 is the likelihood of the null model. The pseudo R^2 for Model 1 is relatively low (18.61), but this is common given that logistic QLME does not maximize it (Papke & Wooldridge, 1996). Conversely, the full Model 9 shows a pseudo $R^2 = 53.78$, generally regarded as excellent fit (McFadden, 1979).

5 Discussion and conclusions

The present study focuses on the multifaceted layers inherent in the implementation of CSR strategies. By referencing the concept of "multi-level," we propose that the implementation of CSR involves actors and characteristics across various levels of its environment. For example, employees represent the individual level, while organizational characteristics such as firm size, leadership, and management attributes constitute the

organizational level. Our analysis conceptualizes CSR implementation as inherently multi-level. For instance, CSR initiatives related to leadership behavior may be embedded in organizational level, while perceptions of CSR motivation, whether intrinsic or extrinsic, occur at the individual level. The complex interplay among these different levels, investigated through employees' perceptions of CSR initiatives, leadership characteristics, critical organizational conditions, and happiness at work, creates a spectrum of outcomes on organizational CSR strategies and employee retention. This indicates the ineffectiveness of a one-size-fits-all approach to leveraging CSR for employee engagement. The granularity of the data analysis provides a nuanced understanding of how various elements interact to influence the effectiveness of CSR strategies in retaining employees.

Our analysis of the impact of CSR characteristics on employees' long-lasting working relationship in SMEs offers a detailed view of how individual and organizational levels of CSR influence employees' decisions to stay with the company. The estimated models reveal significant insights into the dynamics between intrinsic and extrinsic CSR initiatives, leadership characteristics, and various critical factors underpinning employees' organizational longevity. The statistical evidence

reveals a consistent pattern: intrinsic CSR initiatives, characterized by a genuine organizational commitment to social responsibilities, positively impact employees' decisions. The coefficients for intrinsic CSR initiatives are significantly positive across the models, highlighting how such initiatives enhance long-lasting working relationships among employees. Conversely, extrinsic CSR initiatives exhibit a more complex relationship with such phenomena. While they contribute positively, the magnitude and consistency of these effects are weaker, suggesting that the perceived authenticity of CSR efforts plays a crucial role in their impact on employees' decisions to stay.

Significantly, leadership during critical events also influence the CSR-working relationship. In line with previous studies (Yang et al., 2020), the findings suggest that, during significant organizational changes, the impact of CSR initiatives on long-lasting working relationships may be negatively affected, underscoring the importance of adaptable leadership behaviors during turbulent environment (see also Gil et al. (2005)).

HAW is crucial in mediating the impact of CSR strategies on employees' tendency to remain with their company for extended periods. This suggests that promoting HAW can enhance the efficacy of CSR strategies, creating favorable conditions that encourage even dissatisfied employees to stay longer. Such insights can inform the development of CSR strategies that effectively meet employee needs, thereby boosting SMEs' ability to counteract the trend of the "great resignation" (Kocollari et al., 2024).

The interaction terms between CSR initiatives and various demographic and job-related factors, such as age, the presence of children, type of contract, and commuting challenges, provide additional insights. These factors modulate the impact of CSR on long-lasting working relationships, indicating that employees' personal circumstances and job conditions affect how they perceive and value CSR initiatives. In summary, the analysis reveals a complex yet clear relationship between CSR characteristics at both the individual and organizational levels and employees' working relationships in SMEs. Intrinsic CSR initiatives, supported by strategies that aim at fostering HAW, significantly contribute to enhancing employee staying. These findings highlight the importance of authentic, strategically integrated CSR efforts in developing a content and stable workforce, particularly in the context of SMEs,

where resources may be limited but the impact of such initiatives can be substantial.

5.1 Theoretical implications

From a theoretical standpoint, our study enriches the CSR micro-foundation literature by examining the role of employees' attributions of CSR and the moderating role of their HAW in enhancing working relationships. Our study addresses the calls for further research in the area of CSR micro-foundations by adding an understanding of it in the SME context. As suggested by the recent literature review by Fatima and Elbanna (2023), by examining the effects of CSR strategies with respect to employee-centered CSR awareness and leadership characteristics, we gain deeper insights into how organizations implement CSR from multi-level perspectives.

The research presents a first step in moving toward simultaneous consideration of the different level of CSR implementation and proposes a new conceptualization that brings individual and organizational level together. The multilevel research depicts how employees' CSR perceptions can be combined with firms' CSR strategy adoption for enhancing employees' long-lasting working relationships.

At individual level, the study echoes past research demonstrating that intrinsic motivations are a critical intermediate mechanism through which organizational practices can influence employees' attitudes and behavioral intentions and performance (Cerasoli et al., 2014). In line with other studies (Kim, 2015), we have demonstrated that intrinsic motivation can significantly influence turnover intention. Furthermore, the analysis provides robust empirical support for the notion that CSR initiatives do not significantly impact employees' working relationships with the organization when they harbor skepticism toward the company's CSR engagement. While the intrinsic-extrinsic dichotomy may simplify motivation, we align with research that suggests one may have greater predictive validity or contribute to distinct motivational profiles (Cerasoli et al., 2014). In fact, the findings reveal what employees infer about the intrinsic motives behind a firm's CSR adoption and demonstrate how these perceptions may influence their decision to stay within the organization.

At organizational level, we address the need to explore the potential complementary relationship between CSR and leadership on organizational outcomes

(Zhao et al., 2023). By investigating how CSR initiatives are related to leadership characteristics, particularly task and change-oriented leadership, the study advances the understanding of their combined impact on employees' long-lasting working relationships. The findings reveal that CSR provides a critical context for the manifestation of leadership, influencing both the practical diagnostic and evaluation criteria for leadership outcomes. Specifically, using the lens of CSR to analyze change-oriented leadership practices, may identify their synergistic effect, enhancing employees' staying. Thus, a further contribution for CSR literature is to pay additional importance of aligning initiatives with leadership characteristics with the final aim of fostering employment relationships.

Moreover, this work offers insights into the significant role played by employee HAW when they perceive that their organization implements CSR strategies to enhance their happiness.

We found the relevance of HAW in activating CSR strategies for employees' long-lasting working relationships that can represent further drivers of the firm's CSR initiatives. HAW can bridge employees' individual purpose with their collective and general perceptions of the organizational CSR strategies.

Furthermore, by demonstrating under what conditions CSR affects employees instead of focusing only on how CSR impacts outcomes, this article informs the extant literature about employee-focused micro-foundations of CSR. In fact, the study contributes to the existent literature on CSR micro-foundation (Hassan et al., 2023) demonstrating how it can be implemented to better understand firms' CSR strategies at the organizational level by analyzing their concealed motives such as individuals' perception and leadership characteristics. The results contribute in shaping CSR-SME fit strategies that align with employees' perceptions, which in turn, influence employees' long-lasting relationships. This work extends this view by suggesting that cues of CSR strategies are shaped by both the interactions taking place at the micro, intermediate and macro levels. At the micro level, we investigate actions that include the effects of leadership characteristics that implement coherent CSR initiatives and ensure an alignment between firm's strategies, practices and their effects on employees long-lasting relationships.

Lastly, the study expands the understanding of CSR in SMEs that are mainly family firms by demonstrating that CSR, when effectively integrated into strat-

egy, can have a positive impact on the firm performance in a broad sense (Songini, 2024) such as in the case of employees long-lasting working relationship. Additionally, the study provides empirical evidence that HAW can enhance the effectiveness of CSR strategies even for dissatisfied employees, by creating conditions that improve workplace commitment. This insight is particularly relevant for family owned SMEs, where informal relationships and emotional bonds with employees often play a crucial role.

Summing up, from a theoretical perspective, our results suggest that SMEs have to move beyond compliance and strategize their employee-centered CSR initiatives as a rather unconventional way to address employees' decisions. Employees tend to stay easily in a happy working environment, which can be enhanced through effective CSR strategies. Therefore, CSR initiatives in SMEs have to be implemented with an intrinsic strategic intent instead of targeting extrinsic gains.

5.2 Practical implications

In addition to its theoretical implications, the analysis suggests important insights for managers. Although the discussion regarding the benefits of CSR continues, the prevailing SMEs entrepreneurship and management practices suggest that CSR is a permanent feature in the business landscape. Managers are intensely seeking guidance on the most effective ways to implement CSR strategies. Our research shows that the management of employee-perceived intrinsic CSR initiatives matters significantly, as it is related to important work outcomes such as employees long-lasting working relationships. For reaching this goal, managers need to invest in designing CSR initiatives using tactics that primarily hint at intrinsic motives to employees. This link is particularly important in the context of smaller organizations, as they feature more informal structures for implementing CSR strategies, and the significance of the individual employee's attribution to CSR strategies is even more crucial than in large corporations. Unlike large firms with formalized CSR policies and structured governance, SMEs, that are predominantly family owned businesses, may refine more flexible approaches, where effective CSR implementation relies primarily on a values-driven, intrinsically motivated strategy aligned with the firm's long-term vision. Thus, the organization's CSR strategies can be

thought of as mirroring the employees' intrinsic CSR attributions and their HAW, and viceversa.

These insights provide concrete actionable suggestions for SMEs attempting to endorse employees' long-lasting working relationships by means of CSR adoption to contrast "great resignation." SMEs should recognize that not all types of CSR initiatives bring about positive results. Initiatives that promote intrinsic perceived CSR and those related to change-oriented leadership triggers employees' reactions to remain within the firm. Therefore, initiatives that bolster and sustain employees' intrinsic motivations, alongside managers capabilities of leading responsibly through challenging situations, are more effective in promoting enduring working relationships. For instance, organizations can integrate CSR according to their missions and values, and consistently share and promote their CSR initiatives with employees even during crisis. Given our findings on the HAW effects, organizations may leverage employees' HAW to better promote their CSR strategies. For example, organizations might detect and measure HAW levels to better predict whether CSR strategies are appropriate for increasing employees' staying. Finally, exploring CSR motivations is also essential for policymakers that want to understand how to effectively stimulate CSR initiatives, especially in the context of SMEs, with different proactive incentives. In fact, CSR regulations may overshadow the voluntary aspect of CSR, thus reducing its effects on SMEs' employees.

5.3 Limitations and future research

For the sake of clarity, we acknowledge certain limitations in our study that offer avenues for future research. First, although we incorporated all standard procedural remedies during the questionnaire design and the data analysis phase, and additional tests have negated the issue of common method bias, we welcome future longitudinal research to expand the scope of the variables used in our models and to assess its efficacy over time.

Although we surveyed employees from different organizations in different industries, the generalizability of our findings could be called into question, as we surveyed only employees from one country. As such, studies that replicate our findings in other national and cultural context are warranted to corroborate our conclusions further. The results may not be generalized for

countries that present different cultural, normative, and economic conditions. Further studies are needed using other contexts, e.g., developing countries, or in similar EU countries that exhibit a large number of SMEs such as Spain or UK (Oduro et al., 2024). Therefore, testing our model in a cross-cultural setting would help to expand our results.

Second, future studies might extend the research model by adding other relevant variables. For example, as suggested by Rupp and Mallory (2015), additional investigations may consider assessing other dimensions of employee-centered CSR strategies, such as the perception of environmental initiatives.

Third, there is a need for future research to expand our framework by examining additional leadership characteristics (see Zhao et al. (2023), and to further investigate the effects of employee-centered CSR initiatives on working relationships. Our work underscores the necessity to delve deeper into how complementary dynamics between CSR and leadership can be leveraged to optimize organizational outcomes.

Furthermore, we certainly acknowledge the possibility of estimating alternative models. Although we develop a rigorous theoretical framework which is tested in the empirical analysis to check the implied causal links among variables, we cannot exclude other choices. One possibility might rely on the application of repeating measures (e.g., Bhatti et al. 2022) or other time series designs for the considered variables to test fluctuations or changes in employees' decisions.

Finally, further explorations on CSR strategies broadening the measures of intrinsic motivations might be of interest (Manzoor et al., 2021). It would be valuable to examine other intrinsic perceptions of CSR that might impact the credibility of an organization's commitment to CSR, thereby deepening our understanding of the links between CSR and working relationships. For instance, investigating whether CSR motivations centered on employees versus other stakeholders influence employees' likelihood of staying within the organization could provide new insights.

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Data availability The data used in this study are available from the authors upon request.

Declarations

Ethical approval This study was conducted in accordance with the highest ethical standards to ensure integrity, transparency, and responsible research practices. All data collection, analysis, and reporting were carried out with adherence to relevant ethical guidelines and best practices in scientific research.

Conflict of interest The authors declare no competing interests.

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