Understanding Internal, External and Relational Attributions in Reaction to Corporate Social Responsibility

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Abstract

Past studies on Corporate Social Responsibility (CSR) have mainly focused on the macro level whereas; the micro level studies are comparatively less in number. Consequently, the conceptualization of CSR is also problematic and an agreement on a single model is still at par. To this backdrop, while building on existing model of Aguinis and Glavas (2013) which consists of peripheral and embedded CSR, this study aimed to theoretically extend the CSR literature and offer an alternative conceptualization of the same. Relying on the extant literature of Industrial – Organizational (I-O) Psychology and related fields such as HR and organizational behavior; this paper argues that the dyadic approach of CSR (i.e. embedded and peripheral) may not fully capture the whole essence of its widespread implications. Consequently, an alternative framework is being offered by extricating peripheral CSR into two distinct notions i.e. Peripheral-social (P-social) and Peripheral-instrumental (P-instrumental) CSR while keeping the embedded CSR as it is. Furthermore, an attempt is made to integrate and explain embedded, P-social and P-instrumental CSR by offering the underlying mediating mechanism of attribution styles with three dimensions i.e. internal, external and relational. Several propositions are offered based on the discussion followed by its theoretical, methodological and practical implications.

Keywords: Corporate Social Responsibility, Embedded CSR, Peripheral CSR, Attribution theory.

1. Introduction

Extant literature on Corporate Social Responsibility (CSR) - business activities that are discretionary and demonstrate to be furthering the societal, environmental and economic well-being (Du, Bhattacharya & Sen, 2011) – suggests that this notion is more strategic in nature and a source of competitive advantage (Porter & Kramer, 2006). Despite this importance, little focus has been given to the micro level studies

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(Aguinis & Glavas, 2012; Glavas, 2016) on this notion. Likewise, researchers are looking for such models which help them integrate CSR into human resource and employee relations' strategies (Morgeson, Aguinis, Waldman, & Siegel, 2013). Consequently, many authors attempted to conceptualize it from different perspectives.

Among the most common models reported in the past studies are the Carroll's (1991) model, the stakeholders' model by Egri et al. (2004), the justice perception model proposed by Rupp, Gananpathy, Aguilera and Williams (2006) and the Triple bottom line model i.e. "economic, social and environmental performance" (Aguinis, 2011, p. 855) etc. There are other authors whom worked on other models from different perspectives too (see Du, Bhattacharya, & Sen, 2007; Matton & Moon, 2008; Peloza, 2009; Rupp, Shao, Thorton, & Skarlicki, 2013etc.). However, authors still stress on the need for further research to develop the understanding on CSR (Akremi, Gond, Swaen, & De Roeck, 2015; Gond, Akremi, Igalens, & Swaen, 2010) because several methodological weaknesses have been reported in these models. Besides, other authors also argued that the actual psychological mechanism through which CSR leads to important organizational outcomes is still unknown (Bauman & Skitka, 2012; Glavas, 2016). For example, studies underlined the need for such models and mechanisms which can test and identify the negative reactions of CSR (Rupp & Mallory, 2015; Donia, Sirsly & Ronen, 2017).

To this backdrop, Aguinis and Glavas (2013) offered a new conceptualization of CSR i.e. peripheral and embedded CSR. Embedded CSR are those activities which are integrated into organizational strategy, processes and are part of the day to day operations; whereas, peripheral CSR are those activities which are not assimilated with the organizational strategy, process and daily operations (Aguinis & Glavas, 2013). The authors further argued that embedded CSR may have positive effects on the employees' attitudes and behaviors, since it will prompt meaningfulness at work and in work, whereas; peripheral CSR activities will have no meaningfulness at work for employees and thus may have no favorable effects (see Aguinis & Glavas, 2013). However, this study argue that this model is in its initial stages with the potential for improvements therefore; needs further development. For example, this model ignores the possible negative reactions against some CSR activities. While commenting in similar lines, Adlag (2013) also questions the embedded and peripheral dimensions of CSR. Similar concerns were also raised on this model by Smith and Bartunek (2013) whom argued that the distinctions drawn between the two dimensions are very severe. They further suggested that these two dimensions may not be enough to explain the impact of CSR on employees' behavioral outcomes.

Commenting on this conceptualization, Vlachos, Epitropaki, Panagopoulos and Rapp, (2013a) offered the two dimensional attribution styles (i.e. internal/external) by

utilizing attribution theory as a mediating mechanism for Peripheral and Embedded CSR which may lead to important organizational outcomes. Vlachos et al.'s (2013a) work was based on the attribution theory while utilizing the Kelley's (1967) co-variation model. They certainly identified and addressed an important gap in the CSR literature by explaining the behavior of employees through causal attributions. Past studies on CSR have also stressed on identifying alternative mechanisms through which CSR may impact employees' attitudes and behaviors (e.g. Jones, 2010; Hur, Moon, & Ko, 2016 etc.). However, this study was also having few limitations e.g. the two dimensional i.e. internal and external attributions and that this dyadic approach was applied to Embedded CSR only. Nevertheless, more recent studies on the attribution styles suggest that other than internal and external dimensions, there are relational attributions too which may also play its role in shaping the employees' attitudes and behaviors (see Eberly, Holley, Johnson, & Mitchell, 2011). This part of attribution theory was somehow overlooked in the past CSR related studies including the study of Vlachos et al. (2013a).

This paper argues that the omissions in these studies need to be addressed in order to fully understand the employees' reactions (i.e. positive and negative) to various CSR activities by developing an alternative conceptualization and model for CSR. It will also help in understanding the actual psychological mechanism behind different behaviors that are resultantly prompted at workplace. Almost all previous models of CSR presented earlier have been examined in the past studies in details (see Akremi et al., 2015; Gond et al., 2010); therefore, the main focus of this study is redesigning the model of Aguinis and Glavas (2013) because of its potential implications for future CSR studies (Vlachos et al., 2013a).

While utilizing the extant literature on the attribution styles (Eberly et al., 2011; Kelly, 1967) and corporate morality (Bauman & Skitka, 2012), it is proposed that Peripheral CSR can be divided into two sub dimensions i.e. Peripheral – social (P-social) and Peripheral - instrumental (P-instrumental) based on the nature of its differential effects over employees (i.e. good vs bad). Moreover, this study is also proposing relational attributions as a third dimension to the internal/external dyed of Vlachos et al.'s (2013a) study to offer a more ample psychological framework. Besides, it is also seeking to elucidate the link between causal attributions and the new conceptualizations of Peripheral CSR i.e. P-social and P-instrumental by integrating them together to offer a possible mediating mechanism which is an added contribution of this study in the existing CSR scholarship.

In the next part of the paper, the Aguinis and Glavas' conceptualization of CSR will be discussed and extended with certain propositions followed by explaining the mediating mechanism offered by Vlachos et al. (2013a) with a novel additions. Later,

the new conceptualization of CSR will be combined with the mediating mechanism of attribution styles (i.e. internal, external and relational) and will offer additional propositions. Implications and discussion on the future research will make the concluding part of this paper.

2. Literature Review

2.1 Theoretical background of attribution theory and its relation to CSR

Past micro level CSR studies were mainly perception based whereas attributions have gotten very little attention in these studies. Theorists argue that perception is the mere understanding of other's behavior however, in attributions; people try to understand the actual cause behind a particular event or behavior (Harvey, Madison, Martinko Crook, & Crook, 2014). Theorists termed people as intuitive psychologists where they try to understand the reasons behind others behaviors (Martinko, Harvey & Dasborough, 2011). Kelley (1967) suggested that individuals form attributions (i.e. internal and external) on the basis of different indications of consensus, consistency and distinctiveness. Consensus is the employees' belief of commonality of a particular outcome (Burton, Taylor & Barber, 2014). If same type of outcome is experienced by the employees then consensus will be high whereas, it will be low if different outcomes are experienced. Consistency is the extent of occurrence of certain outcomes over time where high consistency suggests more frequent experiences of similar types of outcomes and low consistency suggests different outcomes experienced on different occasions. Likewise, distinctiveness is the exclusive relation of employees with situations (Burton et al., 2014). Distinctiveness will be high if outcome is exclusive to different situations and will be low if outcome is common across different situations.

Vlachos et al. (2013a) in their commentary on the paper of Aguinis and Glavas (2013) suggested that attribution conjecture is a possible underlying mechanism which affects employees' attitudes and behaviors. While agreeing with the Vlachos et al.'s claim on one hand, it is however also important to recognize that their emphasis was limited to the internal and external dimensions of the attribution theory (Kelley, 1967) through which they explained its relationship with embedded CSR only. Taking their discussion a step forward, this study is incorporating the more recently proposed third dimension of causal attributions i.e. relational (Eberly et al., 2011) into the already devised mechanism of Vlachos et al.'s (2013a) commentary because the contention is that social contexts are very complex and it is therefore difficult to assess the cause to events merely on the internal and external perspectives (Eberly et al., 2011).

The relational attributions identify the causes of an event to the relationship of

both the parties instead of attributing it to one party only i.e. internal or external (Eberly et al., 2011). For example, if some employees have been made redundant by an organization, they can make three possible causal attributions about this event. First, its employees' own fault (internal), second, its organization's fault (external) and third, its neither personal nor organizational fault, however, the economic conditions of the country have affected the employee/employer relationship which forced organizations to make redundancies i.e. relational (Joe, Chao, Cheung & Wu, 2011).

Explaining the relational attributions with the help of this co-variation model, a novel dimension in CSR attributions is being offered. While recalling the existing mechanism of Vlachos et al. (2013a), internal causality will occur if consensus is low, consistency is high and distinctiveness is low whereas, external causality will occur if consensus is high, consistency is low, and distinctiveness is high. Adding the third and novel dimension to this existing framework; it is contended (see Table 1) that relational causality will occur when consensus is low and consistency and distinctiveness are high. This contention is also in line with previous studies (see Burton et al., 2014; Eberly et al., 2011).

Table 1: Integration of Attribution Theory

	Consensus	**Consistency**	**Distinctiveness**
Internal	Low	High	Low
External	High	Low	High
Relational	Low	High	High

2.2 Aguinis and Glavas' conceptualization of CSR

Taking the conceptualization of Aguinis and Glavas' (2013) i.e. embedded and peripheral CSR in context; this study attempts to extend and offer a more workable conceptualization of CSR by addressing their existing limitations. For embedded CSR, the authors argued that this type of CSR is part of the organizations' strategy and it is integrated into the organizations' day to day operations. Such practices will be attributed as moral and ethical because by experiencing these activities on a day to day basis, employees will feel that their meaningfulness at work and in work will increase. They will feel proud to be a part of a responsible organization (Gond et al., 2010). On the contrary, peripheral CSR practices which according to the authors are not part of the day to day operations/process, thus more ad-hoc. They further argued that since there will be no meaningfulness at work for employees because of their less involvement and experiences of such CSR activities, therefore, unlike embedded CSR, there may be no positive impacts of peripheral CSR. However, while criticizing this assertion of Aguinis and Glavas, other studies noted that there can also be negative

outcomes because of certain CSR activities which were overlooked by the authors (Aldag, 2013). Rupp and Mallory (2015) also talked about the "dark side" of CSR i.e. negative reactions in response to some activities (p. 6.2).

To this backdrop, while retaining the embedded CSR dimension, this study proposes that peripheral CSR can be subdivided into two dimensions i.e. P-Social and P-Instrumental. P-Social dimension explains those CSR activities which are prompted by external events which are neither in control of the organizations nor the stakeholders; however, they have a relationship with the organizations' operations and are meant to fulfill their social obligations towards the society. For example, provision of support in relief efforts to a large scale natural and/or humanitarian crises. On the contrary, P–instrumental will consist of such CSR activities which are adopted due to external pressure but they are in the control of the organizations. Such practices are solely targeted towards increasing organization's profitability, getting tax rebates or as marketing tool by adopting green-wash type of strategies with no real intention of doing good by exploiting a sacred cause (Ahmad, Shahzad, Zafar & Khan, 2016; Lange & Washburn, 2012). These types of CSR practices are different in a sense that organizations involve in such activities for their self-interest only instead of fulfilling its moral responsibility. Hence, it is a deliberate attempt by the organizations to engage in CSR practices due to external pressures such as competition or profitability etc., whereas in reality, such practices are more of 'green washing' and 'cause exploitation' (Lange & Washburn, 2012) than the feeling of moral obligations.

Past studies suggest that there are more chances of individuals (organizations as individuals in this case: Bauman & Skitka, (2012)) helping others in distress if it is attributed to external but moral cues (Rudolph, Roesch, Greitemeyer & Weiner, 1995) such as the natural disasters. According to Stoianova's (2012), the world has contributed US$ 73.9 billion for humanitarian support in crises situations between 2006 and 2010. Out of this total amount, 24% was from the private sector which has been voluntarily contributed for overcoming these crises. These numbers indicate that all organizations (whether public or private) will be responsive to humanitarian crises even if it is a one off basis i.e. peripheral. Since organizations have an important relation with the society in which it operate; therefore, their problems cannot be ignored (Chauhan & Amit, 2014). Some specific examples of such large scale humanitarian crises are: the earthquake of Haiti in 2010 where more than 4 million people were affected and the floods of Pakistan in 2010 where more than 20 million people were affected (Stoianova, 2012). The contribution for the recovery of affected people in these situations will be considered as selfless, moral and a support for a good cause because it is the human's nature of coming forward in crises situations and support their fellow beings. Since, organizations are also considered as social actors possess-

ing norms, values and beliefs (Bauman & Skitka, 2012); therefore, their responses to crises situations are also expected to be supportive. Consequently, employees' meaningfulness at work will be fulfilled (Aguinis & Glavas, 2013) by being part of a socially responsible organization (P-social) and hence may prompt positive reactions just like in the case of embedded CSR.

In relation to P-instrumental CSR, it is worth mentioning that that there is nothing wrong in fulfilling the desire of increasing profitability as this is among the main purposes of the organizations' existence. Similarly, past studies have also suggested that CSR activities may give competitive edge to organizations (Porter & Kramer, 2006). However, the relentless pursuit of profitability only, while denying the rights of its employees and customers or damaging the environment etc. is certainly an appalling obsession. For example, an organization's claim to be responsible on one hand whereas, ignoring existing employees for promotions (Bauman & Skitka, 2012) etc. on the other hand would certainly contradict its claims. Similarly, problems like the corporate scandals of Barclays Bank and the oil spill of British Petroleum (BP) in 2010 etc. have also raised serious questions on such organizations' claims (Ahmad et al., 2016). Therefore, employees may feel that these claims are misleading and organizations are exploiting a sanctified cause (Lange & Washburn, 2012). Consequently, adverse effects are expected on their attitudes and behaviors as their meaningfulness at work and in work both may not be fulfilled (Aguinis & Glavas, 2013).

In summary, for the embedded CSR, this study is retaining the embedded CSR dimension which is an integrated approach into the organizations' day to day operations. Such practices will be attributed as moral and ethical because employees will feel that their meaningfulness at work and in work will increase (Aguinis & Glavas, 2013) by being part of a responsible organization. Likewise, previous studies on the attributions of CSR have separated a profitable approach from social approach (Becker-Olsen, Cudmore & Hill, 2006). Applying this typology to peripheral CSR dimensions (i.e. P-social and P-instrumental), it is posited that though P–social CSR are extrinsically prompted, such activities can be classified and attributed by employees into more social than profit induced which will evoke positive dispositions among employees. Grahn, Hannaford and Laverty (1987) argued that activities like humanitarian support have roots in the intention of assisting the needy and thus will be attributed as social activities despite the fact that it doesn't guarantee profitability. On the other hand, P–instrumental CSR activities are extrinsically prompted due to the pressure of competition and will be attributed to more selfish, mere showoff with no real substance of doing good; thus, classified into profitable approach which will reduce positive dispositions and enhance negative reactions.

Proposition 1: Embedded CSR activities will be attributed as ethical and moral which

will evoke positive dispositions.

Proposition 2: P-social CSR activities will be attributed as ethical and moral which will evoke positive dispositions among employees.

Proposition 3: P-instrumental CSR activities will be attributed as negative, mere showoff and selfish which will eliminate positive dispositions and evoke negative reactions.

3. Mediating Mechanism of Attribution Styles

Vlachos et al. (2013a) discussed in detail about the reasons of why attribution theory is best suited to explain this mechanism of CSR through which employees' attitudes and behaviors can be impacted. Therefore, extending this already identified mechanism without indulging into the question of 'why' again to avoid repetition; this study is combining the new conceptualization of CSR (i.e. embedded, P-social and P-instrumental) with the three causal attributions (i.e. internal, external and relational) as explained in the earlier part. In line with Vlachos et al.'s study regarding internal attributions it is proposed that there are more chances that internal attributions will be formed by the employees if embedded CSR is performed under conditions where few organizations have such practices (low consensus), practicing consistently over a longer period (high consistency) and similar across different spheres of social responsibility i.e. environmental responsibility, HR practices etc. thus low distinctiveness (see Vlachos et al., 2013a; see Table 2).

A further extension to this dimension is that relational attributions will be formed if embedded CSR is performed under the conditions where few companies have adopted such practices (low consensus), the response is similar to similar situations in the past (high consistency) and practices are different across different spheres (high distinctiveness) i.e. environment and HR practices etc. Employees would attribute the response to such external cues (i.e. humanitarian crises) which will intimidate organizations to respond thus fulfilling their moral responsibility. They may be considered as more social & moral than profitable & opportunistic, resulting in more positive reactions than negative. Therefore

Proposition 4: Embedded CSR activities induced by internal or relational motives will evoke positive dispositions among employees.

By focusing on the two new dimensions of Peripheral CSR (i.e. P-social and P-instrumental); I argue that relational and external attributions can be used to explain the mechanism for such activities. This study maintains that while practicing Peripheral CSR, employees will form relational attributions under the conditions where employees do not always experience the same type of outcomes and is only

prompted because of some large scale crises. It means that employees experience such activities on ad hoc basis only (low consensus); similar response to similar events (high consistency); and is limited to only specific domain of CSR at a time e.g. in case of environmental crises, response will be limited to environmental dimension only (high distinctiveness). Such CSR activities will also be attributed as externally prompted but moral, selfless and non-opportunistic as they will be adopted in response to some humanitarian crises and hence employees will form positive judgments about their organizations. Such Peripheral CSR practices will be considered as P-social CSR which will enhance meaningfulness at work and hence, positively affect employees' attitudes and behaviors.

Proposition 5: P-Social CSR activities will be attributed to relationally induced motives which will evoke positive dispositions.

Finally, employees will form external attributions while practicing Peripheral CSR, if they do not experience the same type of outcome (low consensus), different responses to different situations (low consistency) and different responses across different domains of CSR e.g. behaving more socially outside the organization to create a good image by giving out charities etc. whereas treating employees unfairly at work (high distinctiveness). For example, if organization engages only in those CSR activities which give them more media coverage and exposure etc. and where they just show off as a responsible organizations (Ahmad et al., 2016); however, letting employees work in unhealthy conditions or no proper arrangement for disposing off the waste etc. Employees will attribute that this organization is selfish, opportunistic and deliberately indulging in such unethical practices to further their vested interests only; which may prompt negative reaction from them. Such Peripheral CSR activities will be considered as P-instrumental CSR.

Proposition 6: P-Instrumental CSR will be attributed to externally induced motives which will eliminate positive dispositions.

Table 2: CSR Attributions in Relation to Kelly's Co-variation Model

Independent	Mediators (Attributions)	Kelly's Co-variation Model			Dispositions
		Consensus	Consistency	Distinctiveness	
Embedded CSR	Internal	Low	High	Low	Positive
	Relational	Low	High	High	Positive
P-Social CSR	Relational	Low	High	High	Positive
P-Instrumental CSR	External	Low	Low	High	Negative

4. Implications and Future Research

4.1 Theoretical implications

While on the quest for an alternative conceptualization of CSR (Akremi et al., 2015), this study attempted to extend the works of Aguinis and Glavas (2013) about peripheral/embedded CSR and the commentary of Vlachos et al. (2013a) on the same work. In so doing, an attempt was made to address some key omissions in both of these studies from the extent literature on CSR and attribution theory (Kelley, 1967) and offered an alternative conceptualization of the same.

Particularly, it is argued that that the dyadic model of CSR proposed by Aguinis and Glavas (i.e. Peripheral and Embedded) may not be able to capture the whole picture while explaining its impacts on employees' attitudes and behaviors (Smith & Bartunik, 2013). With the help of the past studies and events documented, it is proposed that Peripheral CSR may be divided into two distinct dimensions i.e. Peripheral Social (P-social) and Peripheral Instrumental (P-instrumental). It was suggested that only P-instrumental CSR activities may prompt negative reaction from employees. This is a key dimension which was mostly overshadowed in the extant literature thereby bringing it into limelight will certainly extend the CSR scholarship forward. This assertion is also supporting the work of Rupp and Mallory (2015) and Ahmad et al. (2016) where these authors talked about the negative reactions against some CSR activities.

Furthermore, Vlachos et al. (2013a) commented on the work of Aguinis and Glavas (2013) and suggested that attribution conjectures (Kelley, 1967) may be a possible mediating mechanism through which CSR may prompt positive or negative reactions. However, the attribution styles used by these authors were limited to two dimensions (i.e. internal and external) only. Building on the same foundation, a third dimension (relational) was added which is recently introduced to the existing two dimensions (internal/external) by capitalizing on the work of Eberly et al. (2011). This was another serious omission in relation to CSR which was addressed in this study.

Similarly, the mediating mechanism of attribution styles proposed by Vlachos et al. (2013a) needed to be reshuffled and redesigned keeping in mind the new typology i.e. explaining the possible mediating mechanisms for P-social, P-instrumental and Embedded CSR by using attribution theory with having three dimensions (i.e. internal, external and relational). This is also a key contribution and a novel addition in the extent CSR literature which will hopefully open up new avenues for future research. Finally, by combining the newly proposed model of CSR (i.e. P-social, P-instrumental and embedded) with attribution styles (internal, external and relational); this study

offered some propositions that are also of added advantage for CSR related research which will open up new directions for empirical research from this perspective. Most of the past CSR related studies reported the positive impacts of this notion whereas fewer exceptions have talked about the negative reactions. This study outlines the path through which such differential (i.e. positive and negative) impacts may be studied and understood.

4.2 Methodological Implications

Different scholars and researchers attempted to explain CSR from different dimensions and in so doing, many of them tried to conceptualize and operationalize their proposed model. However, the most common models in the extent literature are (1) the model proposed by Carroll (1991), (2) The stakeholders' perspective model proposed by Egri et al. (2004) and (3) the justice perception model proposed by Rupp et al. (2006) and (4) embedded and peripheral CSR by Aguinis and Glavas (2013) etc. Despite these models, the conceptualization and operationalization of a single model from the perspective of employees is still at large (Gond et al., 2010; Akremi et al., 2015). Hence, one methodological implication of this study is that a new model of CSR is offered by addressing some of the criticisms in the existing ones. Therefore, this model may attract other scholars and researchers to work on it and further improvements may be made.

Additionally, Du, Bhattacharya and Sen (2007) offered the mediating mechanism of attribution styles for external customers in relation to CSR. This model was used by Vlachos, Panagopoulos and Rapp (2013b) in their research for internal employees however; these attribution styles were also limited to internal and external dimensions only. We propose that while developing a systematic approach, future research can use this typology of Du et al. (2007) and add the third dimension of attribution styles i.e. relational style, for testing the mediating mechanisms which consequently will lead to differential effects on employees' attitudes and behaviors. This will help addressing one side (i.e. mediating mechanism) of the proposed model to the minimum. Therefore, the nature of the relationship proposed in this model offers a sound theoretical base which can be hypothesized and tested. Besides, an attempt of scale development for the model of Aguinis and Glavas (2013) by adding my proposed dimensions will certainly help in addressing the challenges of conceptualizations.

4.3 Practical Implications

Past studies on CSR documented positive results for the organizations. This study attempted to explain that not all CSR activities will prompt positive effects and therefore, managers must understand the risks associated while implementing and

communicating such practices. The author contemplated that CSR related activities attributed to internal or relational dimensions will only prompt positive dispositions. Therefore, managers must ensure such kind of communication strategies which promote CSR activities induced internally or relationally.

It is also suggested that since embedded CSR activities are attributed to internally induced motives, hence, more moral and ethical attributions can enhance the positive dispositions of employees. Therefore, managers need to work out such policies and make CSR part of the day to day operations i.e. a more integrated approach is needed instead of being involved on ad hoc basis. It is important because the risks associated with ad hoc approach are that they may be attributed as P-instrumental instead of P-social. Therefore, by adopting the embedded approach to CSR, managers may have a double edge sword where on one hand; the positive dispositions of employees will enhance which will result in positive behavioral outcomes, and on the other hand; they will minimize the risk of being attributed as opportunistic and selfish organization.

In sum, it is argued that CSR is one of the dominant managerial tools which can be used for effective communication by the HR department. While knowing the positive effects on the employees' attitudes and behaviors at work, managers must ensure such systems which promote embedded and/or P-social CSR in their day to day operations of the organizations. It is no more the responsibility of Marketing or Public Relation department in the organizations to promote its good image towards external stakeholders (Gond et al., 2010) without having any substance of doing good. Nevertheless, HR department is also responsible in its effective implementation. The proposed framework in this study may serve as an effective tool to highlight those practices which prompt positive behaviors such job performance, organizational commitment and organizational citizenship behaviors etc. after which managers can concentrate their efforts and investments in promoting them. Such HR systems may also be required which support and evaluate the effects of CSR practices on employees' attitudes and behaviors.

4.4 Limitations & Future Research

Several limitations must be kept in mind before drawing any inferences from this study. First, this study focused on the embedded and peripheral CSR model of Aguinis and Glavas (2013) only in order to extend the CSR scholarship in this dimension. Future studies may integrate several models and develop a new conceptualization of CSR. Secondly, the study was developed keeping in view the micro-level research on CSR whereas, the macro-level research was largely ignored. Future studies may incorporate the macro-level perspective also. Third, only general propositions were developed in this study without the focus on specific attitudes and behaviors of

employees. Fourth, the model in this study was developed only theoretically whereas empirical evidence may be needed in the future to validate the same. Future research may consider testing these propositions empirically. Furthermore, keeping in view the underlying mediating mechanism of three dimensional attribution styles, more quantitative studies may be needed to validate this mechanism. Likewise, studies investigating the negative reactions against CSR activities are fewer in number. Future studies may consider extension of scholarship in this dimension also.

5. Conclusion

This study attempted to extend the discussion on the typology of embedded and peripheral CSR proposed by Aguinis and Glavas (2013) and the underlying mechanism identified by Vlachos et al. (2013) in their commentary on this typology. Specifically the contributions of this study are (1) extending Peripheral CSR dimension by dividing it into two sub dimensions i.e. P-social and P-instrumental; (2) updating the third dimension in the Vlachos' et al. discussion about attribution theory i.e. relational attribution and (3) linking it with embedded, P-social and P-instrumental CSR practices. It is believed that this study certainly take the CSR discussion forward and propose that it is a potentially important dimension to be explored further from I-O psychological, HR and OB perspectives. Theoretical, methodological and practical Implications were discussed.

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