

Article

Corporate Social Responsibility and Proenvironmental Behaviour in Employees: Evidence in Acapulco, Mexico

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Abstract: Corporate social responsibility (CSR) has been the subject of extensive research, especially during the past two decades; however, few academic studies investigated the relationship between CSR and employee behaviour. This study reduces this gap by identifying the degree of association between CSR and the proenvironmental behaviour (PEB) of workers. These concepts were analysed among companies that are recognised as being socially responsible and others that are not; not enough empirical evidence was found to determine if these are positively affecting employee PEB in the Mexican context. The methodology was quantitative through questionnaires addressed to workers from renowned companies in Mexico, and analysed by using structural equation modelling (SEM) in AMOS software. Results showed that the CSR practices of the companies with a badge and the PEB of their workers are poorly related. The average of compliance with global CSR practices for companies that have a badge is less than or equal to that of those that do not. Conclusions indicate that CSR could occur only in declarative terms from the workers' perception.

Keywords: environmental responsibility; quality of life; business ethics; linking with community; responsible consumption; socioenvironmental practices; structural equation modelling



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1. Introduction

The concept of corporate social responsibility (CSR) has a long history that goes back two centuries ago; Bowen is the father of CSR for his work *Social Responsibilities of the Entrepreneur*, published in 1953 [1]. Concerns about CSR have grown rapidly over the past two decades; in fact, from the beginning of the Industrial Revolution and until relatively recently, some authors assumed that the responsibility of companies was solely to maximise profits [2–9]. However, although the character of the organisation or company is aimed towards obtaining a surplus, its activity is ultimately subordinate to the objectives of the community in which it is developed [10] and its balance with the environment [11].

Likewise, the incompatibility of the current economic system with ecological balance has increased the social demand for more responsible business behaviour [12]. Thus, social responsibility is discussed as a business dimension concerned with the concept of sustainability, where sustainable development is an objective to be achieved through the adequate implementation of a socially responsible company (SRC) model [10], a way of doing business that considers the social, environmental, and economic effects of business action, integrating respect for ethical values, people, communities, and the environment [13]. Some authors even indistinctly consider the concept of CSR [14] or merged with the idea of corporate sustainability, since both cover economic, social, and environmental dimensions [15,16]. In particular, in the case of the Mexican Centre for Philanthropy (CEMEFI),

CSR is a business vision that integrates respect for people, ethical values, the community, and the environment with the management of the company, regardless of the products or services that it offers, the sector to which it belongs, its size, or nationality [17].

In this sense, companies must demonstrate their profitability consistently and permanently at all levels and in all areas of the organisation; hence, there is an increasing number of models and norms that allow for codes, policies, and procedures to be aligned with agreed-upon national or international standards, such as the Global Reporting Initiative (GRI), AA 1000, SA 8000, the Clean Development Mechanism, OECD guidelines, ISO 26000, ISO 14000, Cradle to Cradle certification, the Gender Equity Model, and Global Compact, which diagnose, map, and measure indicators, and implement programmes, transparently communicate with various stakeholders, and demonstrate the responsibility of companies to society or the environment. In this way, saying that a company is socially responsible has increasingly important and complex implications for the company, this becoming a process of continuous improvement.

In the case of Mexico, CEMEFL, a civil association founded in 1988 as a private not-for-profit institution, created a badge. The call for its granting was launched in 2001 with the aim of strengthening the CSR culture through the establishment, adoption, and dissemination of business performance standards, and to recognise companies that embraced this culture [18] and develop it through socially responsible management and continuous improvement as part of their culture and business strategy. This CSR badge is awarded to companies evaluated by this association, publicising its distinction and commitment. Then, the study aimed to analyse the influence of corporate social responsibility on the proenvironmental behaviour of workers in companies with and without the CSR badge because there is not enough empirical evidence to determine if companies that have the CSR badge really influence the behaviour of employees in the geographic, cultural, demographic, and political conditions of Mexico, producing a contrast between the theory and praxis of the CSR, and its relationship with the proenvironmental behaviour (PEB) of the workers.

2. Literature Review and Research Hypothesis

CSR is the subject of extensive research [19–22]; some authors even classified the main theories and approaches around its benefits, political action, social demands, and ethical values [12,20,23]. In the past two decades, this research has considerably grown [19,21,24], for example, studies that quantify the willingness to pay for CSR [25]; consumers subjected to the three CSR communication factors of message content, message style, and praise tactics [26]; other forms of marketing [27,28]; its positive relationship to performance [29–32] and financial performance [33–35], the credibility of CSR in Europe reporting on [36] CSR's efforts and its negative effects on its stakeholders [37]; and a proposal for a strategic management system for corporate environmental responsibility [38]. However, there is still little research on the relationship between CSR and employees, for example, by studying the degree of employee organisational commitment and organisational performance [39], spiritual leadership and intrinsic motivation [40], commitment [41], prosocial behaviour [42], and perceptions [43,44] on work behaviour [45] and relationship marketing [46]. Despite this, most findings on these topics were from Europe and Asia, which are continents with great progress in CSR, and in the USA [21], pioneers in CSR, far from still-incipient information available from Mexico, and different from those in legislative and cultural matters.

According to CEMEFL, for a company to be socially responsible, it must comply with the axes of quality of life in the company, linking the company with the community, care and protection of the environment, and business ethic. However, the badge only means that the company undertakes to meet a series of criteria, but does not guarantee or certify that it meets them [17]. Hence, some authors mention CSR inconsistencies [47–49], since an organisation claiming to be socially responsible does not mean that it really is. In this way, when the business community seeks this badge, what it seeks is public recognition.

Thus, to measure the degree of compliance with these business practices, it is analysed from the perception of an internal stakeholder, that is, the workers themselves because employees are insider witnesses or at the very least have more ways to access information about the company [47] (p. 128). In this way, theory (CSR discourse) can be contrasted with practice (socially responsible management). Because of the above, the below hypothesis is presented:

Hypothesis 1. *The degree of compliance with CSR-related practices is high for companies that do have the badge compared to those that do not.*

CEMEFI established four pillars to measure the CSR of the companies that request to participate in obtaining the badge, so it is convenient to carry out an analysis to measure the degree of relationship that exists between these dimensions and the CSR variable. The research hypothesis that is proposed for this purpose considers the quality-of-life practice, business ethics, community-engagement practices, and the care and protection of the environment practices.

2.1. Worker PEB Perception

To explain PEB, there are external (e.g., institutional, economic, social, and cultural), internal (e.g., motivation, proenvironmental knowledge, awareness, values, attitudes, emotion, locus of control, responsibilities, and priorities) and demographic [50] factors, thereby dimensioning its multifaceted character [51,52]. CEMEFI's CSR practices include a section called "care and protection of the environment" with indicators such as clearly manifesting its environmental values, principles and commitments, and conducting environmental training programs for all personnel and others relationship groups. The following research hypothesis is proposed:

Hypothesis 2. *Employees of companies with the corporate-social-responsibility badge show higher levels of proenvironmental behaviour than those of employees of companies without the badge.*

Regarding the specific degree of the relationship between environmental performance and corporate branding, the following dimensions are put forward: caring behaviour, the responsible consumption of environment behaviours, and social–environmental practices.

2.2. Influence of CSR Practices on Worker PEB

Another great challenge is ecological behaviour itself. Some authors found significant relationships between PEB, and motives and knowledge [53], the values and environmental knowledge of hotel employees in Mexico [54], the anthropomorphic perception of nature [55,56] and the sense of guilt for environmental degradation [57], perceived values and felt responsibility [58]; CSR practices and employee performance at work [59] and in the confidence, identification, well-being, autonomous, and controlled motivation and environmental concerns of hotel employees in China [60,61]; attitudes towards environmental problems and sociodemographic variables [62], and the active leadership of supervisors in Russia [63].

Other authors found no significant relationships between PEB and CSR reports [64], the intention to act environmentally [65], and external motivation [63]; others suggested that individuals who perceive their organisation as hypocritical are more likely to disengage from "employee social responsibility" when they have greater CSR sensitivity [66]. We now analyse how obtaining the company's badge influences the proenvironmental behaviour of a worker from their perception, remembering that this badge represents a voluntary commitment of the company to continue maintaining socially responsible practices. These practices should permeate the worker's PEB, particularly speaking of the "care and protection of the environment" axis. Consequently, the structural hypothesis statement is:

Hypothesis 3. *The workers' perception of corporate social responsibility and its indicators (quality of business life, business ethics, linking the company with the community, and care and protection of the environment) has significant impact on their proenvironmental behaviours (environmental care behaviours, responsible consumption, and socioenvironmental practices), identifying that, in the group of workers whose companies have the badge, the strength of the relationship is greater than that in companies that do not.*

In general, the theoretical model (Figure 1) is summarised as follows: the company that benefits from CEMEFI with the distinction is perceived by its employees as an organisation that is voluntarily and publicly committed to socially responsible management, which includes practices covering the four pillars of CSR, namely, quality of life in the company (QLC), linking of the company with community (LCC), business ethic (BE), and care and protection of the environment (CPE). In the same way, it permeates the PEB of its workers by being aware and conducting actions that contribute to environmental care behaviours (ECB), responsible consumption (RC), and socioenvironmental practices (SEP).

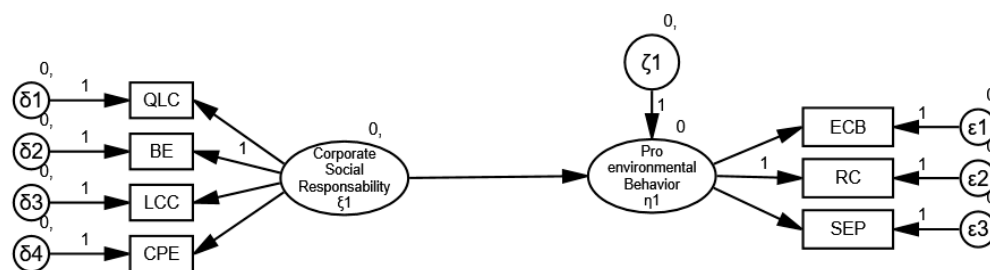


Figure 1. Hypothesised path diagram model (22 parameters).

3. Materials and Methods

3.1. Sample Selection and Data Collection

This was a quantitative study with a relational–causal scope. The selection criteria for the groups of companies were: (i) a company with a CSR badge for more than five years (ii) that physically operates in Guerrero, Mexico, and (iii) has a similar company in direct competition and that does not have a CSR badge. To form the two groups (with and without badge), the selected lines of business were entertainment (cinemas), restaurants, telephony, and construction; 235 questionnaires were distributed, considering only those workers with more than 3 years of service in the same company. The study unit was the workers (167 and 52, respectively), and the analysis unit was the companies (8). The final effective sample volume was 219 (10 bosses and 5 general managers among them), and the response rate was 93.19%. Women accounted for 52% of the surveyed persons. The average age was 28.1 ± 6.3 years. The average length of service at work was 4.9 ± 3.2 years, and 74.6% of the respondents had a bachelor's degree or above.

3.2. Measurement Scales

To measure the CSR index, CEMEFI's instrument was used to obtain the adapted CSR badge as follows: according to the structure, the scale comprised 31 items divided among the four pillars of the CSR through of a five-point Likert-type scale reaching Cronbach's $\alpha = 0.936$ for the global scale and values above $\alpha < 0.750$ for the rest of the scale dimensions. To measure the PEB index, we used the motivation scale to measure proenvironmental behaviour [67] with 13 behaviours evaluated with a five-point Likert scale. Cronbach's $\alpha = 0.771$, which is acceptable for social sciences [68]. Cronbach's alpha tests the reliability of latent variables to confirm good internal consistency of each item on a scale. Table 1 presents the reliability for the latent variables, and each Cronbach's alpha for the latent variable was above the acceptable value of $\alpha = 0.600$.

Table 1. Descriptive statistic and reliability of variables.

Variables	Items	M(SD)	Min, Max	α
QLC	6	23.86(4.18)	8, 30	0.768
BE	10	36.06(6.58)	18, 50	0.903
LCC	9	32.87(7.85)	11, 45	0.898
CPE	6	23.93(5.00)	6, 30	0.875
CSR	31	116.71(19.39)	43, 155	0.936
ECB	6	24.97(4.13)	6, 30	0.762
RC	3	9.86(2.80)	3, 15	0.738
SEP	4	14.09(3.40)	4, 20	0.654
PEB	13	48.91(7.83)	13, 65	0.799

Values of variables were not transformed into $y = x^2$ to express the direct scores of scales. CSR = corporate social responsibility, QLC = quality of life in the company, BE = business ethic, LCC = linking of company with community, CPE = care and protection of the environment, ECB = environmental care behaviours, RC = responsible consumption, SEP = socioenvironmental practices, PEB = proenvironmental behaviour. Statistical notes: M = mean, SD = standard deviation, Min = minimum, Max = maximum, α = Cronbach's alpha.

3.3. Data-Analysis Procedures

Analyses were conducted in two stages, the first corresponding to the inferential statistical treatment with hypothesis testing of the comparison of the measurement scales as a function of the dichotomous variable CSR badge (with and without), in addition to other factors, the results of which are shown in Sections 4.1 and 4.2. A second stage of analysis was carried out using multivariate statistics, specifically structural equation modelling (SEM) to test the fit of the theoretical model; these findings are described in Sections 4.3 and 4.4.

For structural equation modelling analyses, a normalisation process of the observable variables with the $y = x^2$ transformation was necessary since all variables initially presented negative asymmetric behaviour [69]. The maximum-likelihood method of parameter estimation was used in analyses. The sample size was considered to have the minimal recommended indicators to estimate the general model ($n = 215$) following the ratio of $N:q$, where N is the required sample size and q is the number of parameters in the model, thus obtaining 220:22. For the two groups (with and without badge), the $N:q$ ratio decreased, although for the group with the badge ($n = 163$), a minimal acceptable sample size was maintained ($n > 100$). For the group without the badge, the ratio lost integrity [70] due to the reduced sample size ($n = 52$); for this reason, this model is only shown as a reference for future estimations. AMOS software (IBM SPSS Statistics 25) was used for the analyses, and hypothesis tests were performed following approximate fit indices with criterion values $X^2/df \leq 3$, $CFI \geq 0.95$, $NNFI \geq 0.95$, and $RMSEA \leq 0.05$, which suggested acceptable fits [70].

4. Results

To analyse this information, the sample was characterised on the basis of the opinions of each subject for each item based on their overall scores to allow for a general panorama that guides readers regarding the interpretation of the obtained results. Analysis was also conducted considering grouping factors such as gender, age, educational level, and seniority in the company since perceptions could be sensitive to these factors. An item was also added to identify whether they recognised the badge and to what they related it.

4.1. Perception of Corporate Social Responsibility as Badge Function

Table 2 shows the averages of CSR scores obtained by groups of companies. In the case of restaurants and cinemas, companies without a badge were the best-evaluated in quality of life in the company, care and protection of the environment, and global CRS scores. In the case of telephony, the company that had a badge obtained a better rating in business ethics and linking of the company with community.

Table 2. CSR comparison between two groups.

Variables	Badge (<i>n</i> = 163)	No Badge (<i>n</i> = 52)	<i>t</i> ₍₂₁₃₎	<i>p</i>	<i>d</i>
	M (SD)	M (SD)			
QLC	23.55 (4.32)	24.81 (3.60)	1.89	0.060	0.304
BE	36.09 (6.85)	35.94 (5.72)	0.14	0.887	0.023
LCC	33.42 (7.85)	31.17 (7.65)	1.80	0.073	0.290
CPE	23.47 (5.19)	25.35 (4.07)	2.37	0.018 *	0.382
CSR	116.53 (20.07)	117.27 (17.26)	0.23	0.812	0.038

t = *t*-test for two independent samples, *d* = delta of Cohen coefficient (effect size). Probability notes: * *p* < 0.05.

Concerning the quality of life in the company (QLC) dimension, the average score was higher for the no-badge group, but this did not show a significant difference. The same case was observed for business ethics (BE) and linking of the company with community (LCC), but in these cases, the highest scores were in the no-badge group. Statistically significant differences were only found in care and protection of the environment (CPE) as a function of the badge; paradoxically, the group without a badge had higher average scores than those of the group with a badge. Overall, CSR averages were higher in the unmarked group than those in the badge group, although they did not show statistically significant difference (Table 2).

With respect to gender, age, educational level, and length of service, no significant differences were found in any dimension or overall CSR score. More than 70% of workers in both groups of companies recognised the logo when they saw it. However, of the companies with a logo, 37.8% of the workers said that they associated it with a company that contributes to the environment; this figure was doubled for workers in companies without a logo.

4.2. Proenvironmental Behaviours of Workers Based on Company's Social Responsibility Badge

Table 3 shows the average scores of the proenvironmental-behaviour (PEB) scale. In this case, there was no statistically significant difference in the scores of the dimensions and the total scale as a function of the badge; however, the largest effect size was in the responsible-consumption dimension, where the group without a badge had the highest averages. The same case of higher average scores was observed for socioenvironmental practices (SEP) and overall proenvironmental-behaviour scores; only in environmental care behaviour (ECB) were the highest averages for the group with a badge.

Table 3. Proenvironmental-behaviour (PEB) comparison between two groups.

Variables	Badge (<i>n</i> = 163)	No Badge (<i>n</i> = 52)	<i>t</i> ₍₂₁₃₎	<i>p</i>	<i>d</i>
	M(SD)	M(SD)			
ECB	25.17(4.27)	24.33(3.62)	1.28	0.200	0.205
RC	9.66(2.84)	10.48(2.62)	1.85	0.065	0.295
SEP	13.96(3.43)	14.50(3.29)	1.00	0.317	0.160
PEB	48.79(8.23)	49.31(6.50)	0.41	0.677	0.067

t = *t*-test for two independent samples, *d* = delta of Cohen coefficient (effect size).

Concerning gender and the educational level of workers, no significant differences were found in any dimension or overall PEB score. However, both age ($r_{xy} = 0.207$, $p = 0.002$) and length of service ($r_{xy} = 0.141$, $p = 0.040$) in the company were positively and significantly correlated with socioenvironmental practices (SEP); this indicates that the older a worker was and the longer they were with the company, the greater their socioenvironmental practices were. When statistical control was conducted for each group, both groups (badge and no-badge) presented significant levels of correlation, so it may not have been a tendency for the badge, but rather age and seniority generated these relationships.

4.3. Relationship between Corporate Social Responsibility and Proenvironmental Behaviour

In the relationships between the CSR and PEB dimensions, positive and significant correlations were found in all dimensions and global scales (Table 4). The highest correlation between dimensions was between business ethics and responsible consumption, while the lowest correlations were between quality of life in the company and socioenvironmental behaviour.

Table 4. Pearson's correlation matrix of study variables.

	BE	LCC	CPE	ECB	RC	SEP	CSR	PEB
QLC	0.786	0.439	0.567	0.388	0.388	0.299	0.807	0.473
BE		0.606	0.517	0.378	0.496	0.373	0.888	0.539
LCC			0.459	0.361	0.327	0.357	0.823	0.463
CPE				0.394	0.309	0.346	0.742	0.468
ECB					0.310	0.361	0.460	0.795
RC						0.398	0.464	0.694
SEP							0.425	0.766
CSR								0.593

Statistic notes: all correlation coefficients significant at $p > 0.01$.

Lastly, overall correlation between CSR and PEB was medium–high; when this correlation was controlled for the badge, for both the badge ($r_{xy} = 0.611, p < 0.0001$) and no-badge ($r_{xy} = 0.510, p < 0.0001$) groups, correlations and significance levels were maintained; in the case of companies with the badge, the association was strengthened (Figure 2).

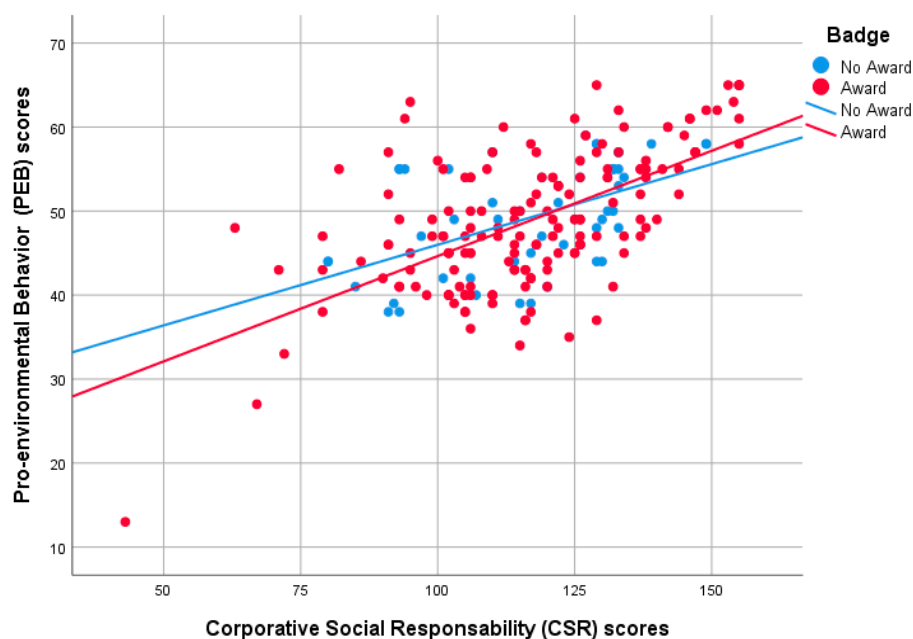


Figure 2. Relationship between CSR and PEB emphasising badge (red) and no-badge (blue) groups.

4.4. Theoretical Model of Influence between Corporate Social Responsibility and Proenvironmental Behaviour

According to the measurement model proposed in Figure 1, a general model with low levels of goodness of fit is shown, but model respecification allowed for an adequate model fit (Table 5).

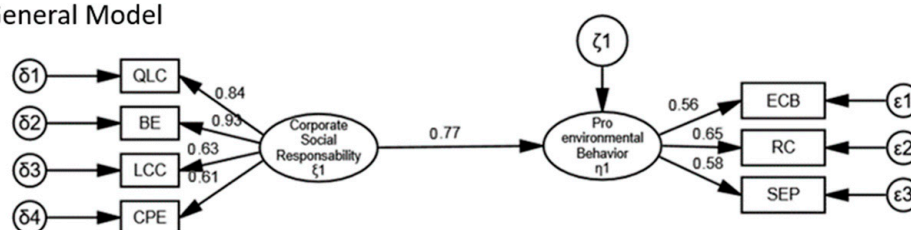
Table 5. Goodness-of-fit models.

Models	<i>npar</i>	χ^2	<i>df</i>	χ^2/df	<i>p</i>	<i>CFI</i>	<i>NNFI</i>	<i>RMSEA</i>
General model	22	51.55	13	3.96	0.000	0.932	0.891	0.118
Respecification	15	8.58	5	1.71	0.127	0.991	0.983	0.058
Badge	22	52.84	13	4.06	0.000	0.916	0.864	0.138
First respecification	15	14.73	5	2.94	0.012	0.971	0.942	0.110
Second respecification	12	2.57	2	1.289	0.275	0.998	0.993	0.042
No badge	22	23.41	13	1.80	0.037	0.921	0.873	0.125
Respecification	19	16.81	8	2.10	0.032	0.932	0.872	0.147

Npar = number of parameters; *CFI* = comparative fit index; *NNFI* = non-normed fit index; *RMSEA* = root mean square error of approximation.

The respecification of the overall model showed good fit when the care and protection of the environment (CPE) dimension of CSR and environmental care behaviours (ECB) of PEB were extracted from the overall model because they had the lowest estimates of standardised regression weights for each confirmatory-factor analytical model (Figure 3).

General Model



Respecification



Figure 3. General model and respecification.

The comparison between the badge and no-badge groups showed important differences because of the respecification of the models for each group. For the badge group, two model respecifications were necessary to present an adequate fit. In this process, a model was defined with two dimensions for CSR (QLC and BE) and two dimensions for PEB (RC and SEP) (Figure 4). The second model respecification for the badge group presented the best fits to the comparison indicators (Table 5).

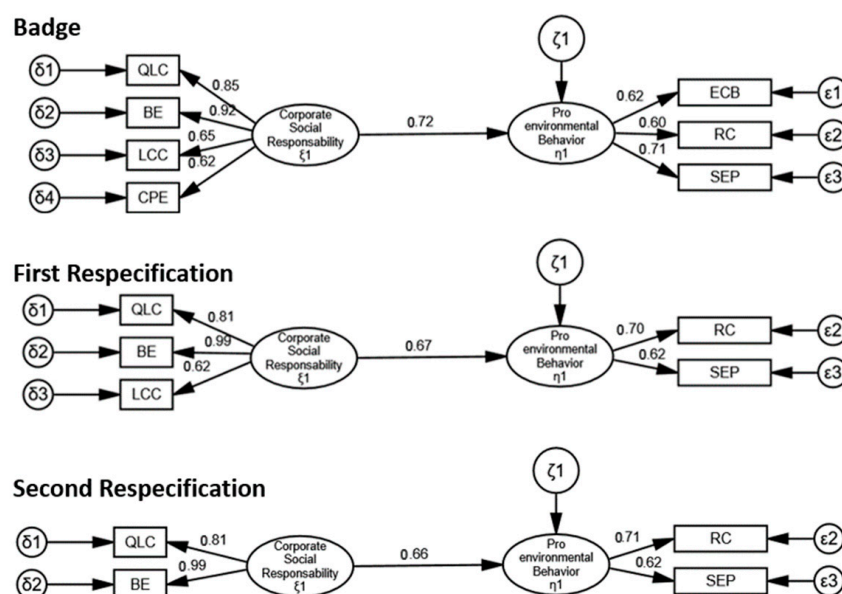


Figure 4. Model for badge group.

The general model for the no-badge group did not show good levels of fit compared to the goodness-of-fit index criteria values, nor did a respecification achieve a good fit to any model derived from the general model (Figure 5); therefore, the structural hypothesis cannot be assumed for the No Badge group model (Table 5). In the No Badge group, the $N:q$ proportion lost integrity due to the reduced sample size, thus it was decided to only show this model as a reference for future estimates.

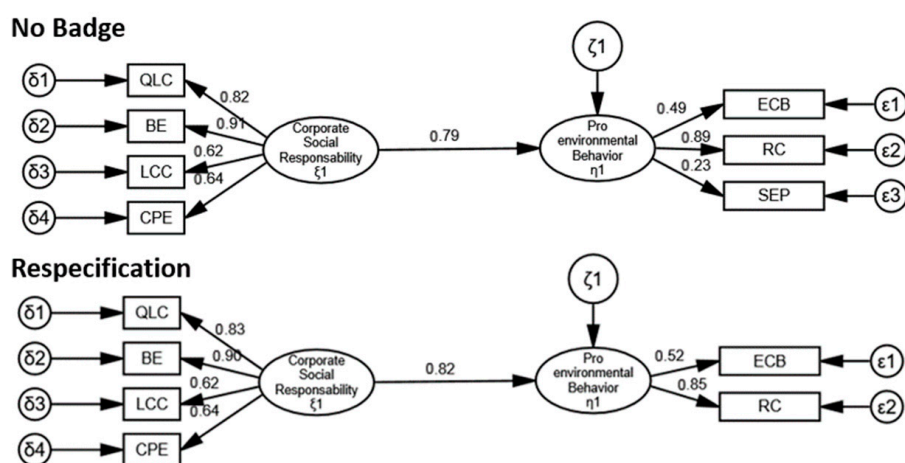


Figure 5. Model and respecification for no-badge group.

Table 6 shows findings linked to the hypothesised model of this study (see Figure 1).

Table 6. Summary of tested hypotheses.

	Hypothesis	Status
H ₁	The degree of compliance with CSR-related practices is high for companies that do have the badge compared to those that do not.	Rejected
H ₂	Employees of companies with the corporate-social-responsibility badge show higher levels of proenvironmental behaviour than those of company employees without the badge.	Rejected
H ₃	The workers' perception of corporate social responsibility and its indicators (quality of business life, business ethics, linking the company with the community, and care and protection of the environment) has significant impact on their proenvironmental behaviours (environmental care behaviours, responsible consumption, and socioenvironmental practices); identifying that, in the group of workers whose companies have the badge, the strength of the relationship is greater than that in companies that do not.	Partial accepted

5. Discussion

The respecification of the overall model showed a good partial fit. However, the observed variables related to the environmental aspect (CPE of CSR and ECB of PEB) were extracted from the overall model because they had the lowest estimates of standardised regression weights for each measurement model.

Regarding hypothesis testing, the two general hypotheses were rejected because the degree of compliance with CSR-related practices was lower for companies with a CSR label compared to companies without a label. On the other hand, workers in CSR-labelled companies showed lower levels of CPE than those of workers in unlabelled companies.

This may suggest that the label does not guarantee a commitment to CSR, and the interest in obtaining the label could be more of a business strategy. Since its inception, the debate around the CSR concept has been caught between two antagonistic and seemingly irreconcilable positions: (1) the company is exclusively accountable to its owners and shareholders; and (2) in addition to benefits for its shareholders, entrepreneurs also have certain obligations to people who participate in the organisation, the environment, and human rights.

According to the first position, Friedman [5] in his agency theory suggests that CSR is only a smokescreen created by the public-relations department for companies to sell more. Furthermore, he states that there is only one assumption in which CSR can be tolerated: when it is not sincere [71], that is, when it is only used as a strategy to maximise profits. Furthermore, both in the literature review and in the present study, a gap was found between CSR discourse and practices in companies distinguished with this type of logo [47–49,66,72,73].

Consequently, CSR could be considered from a pessimistic angle, in agreement with Schaefer et al. [47], after a series of controversial events related to bribery, money laundering, fraud, deceptive manipulation, green laundering [73], and other types of irregularities stemming from companies that declared themselves socially responsible to their public to indicate a distinction that accredits them, thereby reflecting a double standard that uses the CSR rhetoric to maximise its profits [36,37,46,47]. This brings Adam Smith himself to mind, who indicated that “it is not for the benevolence of the butcher, the brewer, or the baker that we expect our dinner, but from their regard to their own interest” [74] (p. 31). Undoubtedly, this one of the first approaches to the CSR field that shows the true interest of many companies that are seeking such recognition.

Workers' PEB was particularly analysed. In this sense, there are a variety of approaches, for example, when considering it as a habit; intentional and directed behaviour; and that it can only arise in a forced way [75]. This is in addition to external (for example, institutional, economic, social, and cultural), internal (for example, motivation, knowledge, awareness, values, attitudes, emotion, locus of control, responsibilities and priorities), and sociodemographic [51,53] factors.

When comparatively analysing PEB between the workers of companies with and of those without a badge, results indicate that workers in unmarked companies exhibit better proenvironmental behaviour than that of workers in marked companies. This badge brings a set of practices related to the responsible consumption of energy, water, and office supplies; encourages the motivation and implementation of environmental programs for the entire labour community and value chain; and promotes the internal environmental culture, continuously distributing information to promote internal environmental management that is voluntary and permanent.

Likewise, the relationship was studied between worker PEB and the fact that the company to which they belong has a badge. Results indicated poor association between these variables. Perhaps this should not be surprising since obtaining this badge seems to point towards the use of CSR as a means of maximising profits; in the best case, this explains that PEB implies the study of another series of factors, both internal and external, that were not analysed in this study.

Additionally, 70% of workers of companies both with and without a badge recognised the logo when they see it, which is curious because it should be recognised by the total of the workers of the companies benefiting from it. The possibility that this figure might be somewhat affected by those workers who recently joined the company was ruled out, as the sample only included workers with a minimum of 3 years of seniority in the company. However, of the companies that held the badge, 37.8% of the employees said that they related it to a company that contributes to the environment, doubling this figure for workers from companies without a badge. This indicates that there is no clear understanding yet among employees of what it really means for their company to have such a label. According to McShane and Cunningham [72], the authenticity of perceived CSR programmes can lead to positive results, such as the organisational identification and connections of employees.

The CEMEFI on its official page warns about the voluntary nature of the badge and clarifies that it is not a certification since it does not contemplate audit or direct inspection procedures by the promoting agencies. Some authors questioned the mechanism of evaluation and obtaining, for example, Reyes [76], who affirmed that, to be a socially responsible company, it only needs to self-evaluate, give a quota, and grant extra contributions to CEMEFI, and that this has left much to be desired in the face of controversial cases of fraud or corruption by some companies that obtained the CEMEFI badge, as were the cases of Walmart, Pfizer, HSBC, and Scotiabank, for example [77].

6. Conclusions

The paper explored the impact of CSR on the PEB of workers in companies with and without the CSR badge to contribute to the CSR literature. Study results revealed that CSR averages were generally higher in the group without a badge than those in the group with a badge, although they did not show statistically significant difference. Concerning gender, age, educational level, and length of service, no significant differences were found in any dimension or overall CSR and PEB scores. The structural hypothesis could not be assumed for the no-badge group model.

The structural model for the badged group was partially fitted with two dimensions for CSR (QLC and BE) and two dimensions for PEB (RC and SEP). Even though the respecification of the overall model showed a good fit when the CPE dimension of CSR and the ECB dimension of PEB were extracted from the overall model because they had the lowest estimates of standardised regression weights for each confirmatory-factor analysis model, high values were shown only in quality life of the company and business ethics of CSR, and responsible consumption of PEB.

Contrary to expectations, the CSR practices of distinctive companies and the PEB of their workers were poorly related, even though one of the four pillars to evaluate was care and protection of the environment. Additionally, the proenvironmental behaviour of the workers of companies both with and without badge was observed without significant changes. Hence, companies with a distinctive label are not carrying out actions that moti-

vate or encourage workers to manifest better proenvironmental behaviour, even though the multiple factors that could influence the literature were analysed in proenvironmental behaviour.

The CSR theme in Mexico is still incipient, for example, when only relating the distinction to environmental contributions. While there are criticisms in the negative CSR discourse, it is worth reflecting on the true principles, goals, and importance of CSR for sustainability, raising awareness and involving workers in CSR's ongoing commitment to the authenticity of their programmes.

Limitations and Future Considerations

The necessary information to carry out this investigation was not easily accessible by the considered companies in the initial sample, which lead to a reduction in the sample frame. This study did not contemplate the influence of time on the results, which made it impossible to observe the changes caused throughout it by the external or internal environment. External changes can be political, social, economic, technological, or competitive, while internal ones can be organisational and cultural, among others. Given the above, this study did not allow for comparisons between periods or causality conclusions to be generated.

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