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How to Improve Employee Psychological Well-Being? CSR as a Sustainable Way

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Abstract: The purpose of this study is to examine how internal CSR and external CSR affect employee psychological well-being. The results of a longitudinal study using data collected from 543 employees at two points in time suggest that self-regulatory resources positively mediate the relationship between internal CSR and employee psychological well-being. In addition, using a configuration approach, this study finds that the mediating effect of self-regulatory resources on the relationship between external CSR and employee psychological well-being is not universal but rather can be moderated by employee attitudes toward business ethics. Specifically, this study finds that self-regulatory resources positively mediate the relationship between external CSR and employee psychological well-being for those with high levels of business ethics attitudes, and vice versa. To the best of our knowledge, this study is the first to systematically propose and examine how self-regulatory resources mediate the relationship between CSR and employee psychological well-being, and how employee attitudes toward business ethics moderate this relationship, and should serve as a catalyst to future studies.

Keywords: corporate social responsibility; psychological well-being; business ethics attitudes; self-regulation resources

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1. Introduction

When the word sustainability appears in print, the term psychological well-being is not far behind. Psychological well-being is regarded as one of the most important indicators of the level of sustainability within a society [1,2]. As important as psychological well-being is, however, previous studies have found that while the salaries and welfare of employees in China and India have increased rapidly over recent decades, the psychological well-being of people in these countries, as measured by national surveys, has hardly changed [3,4]. As such, a growing number of researchers have come to focus on the task of investigating the factors that may affect employee psychological well-being [1,2,4–7]. One stream of research in recent years has argued that firms can improve employee psychological well-being by engaging in corporate social responsibility (CSR) [1,8,9]. This line of research has suggested that CSR plays an important role in improving employee psychological well-being. However, little is known regarding why, how, and under what conditions CSR affects employee psychological well-being. Although several scholars have demonstrated the important implications of overall CSR with respect to employee psychological well-being [7,9], this line of research has focused mainly on overall CSR rather than on the specific ways in which internal and external CSR affect employee psychological well-being. Because the extant literature has demonstrated that internal and external CSR play different roles in shaping employee emotions and attitudes [10], it is critical to examine the different ways in which internal and external CSR affect employee psychological well-being. Hitherto, studies in this area have mainly been limited to investigating the ways in

which overall CSR rather than internal and external CSR affects employee psychological well-being. This narrow focus limits theoretical completeness and represents a significant gap in the literature. More importantly, the link between CSR and employee psychological well-being is not universal but is rather influenced by specific conditions. Previous studies have noted that employees' attitudes toward business ethics affect the efficacy of CSR with respect to employee work-related attitudes such as job satisfaction and turnover intention [11]. Therefore, employee attitudes toward business ethics can influence the role of CSR in employee psychological well-being. Hitherto, few theoretical or empirical studies have addressed this issue.

The aim of this study is to address these gaps in the extant literature by examining the effects of internal CSR and external CSR on employee psychological well-being. Specifically, this study addresses two fundamental research questions: (1) How are internal and external CSR related to employee psychological well-being? (2) How do attitudes toward business ethics moderate the relationships between internal/external CSR and employee psychological well-being? Based on ego-depletion theory [12], this study argues that self-regulatory resources positively mediate the relationship between internal CSR and employee psychological well-being and that the mediating effect of self-regulatory resources on this relationship is moderated by employee attitudes toward business ethics. This study advances the literature by applying ego-depletion theory to develop and examine a coherent theoretical framework for the consequences of internal and external CSR on employee psychological well-being in the context of Chinese firms. Although previous studies have yet to specifically examine internal and external CSR in the Chinese context, this study expects that the effects of internal and external CSR on employee psychological well-being are stronger there for two reasons. First, Chinese culture strongly favors collectivism. Therefore, organizations' behaviors (e.g., firms' CSR) can play a more substantial role in employee psychological well-being in China than in Western countries. Second, over recent decades, per capita GDP in China has tripled or quadrupled, but the percentage of people who report that they are happy has declined [2,4]. Accordingly, the Chinese government has recently emphasized the importance of people taking time to promote their well-being and reiterated its request for firms to take additional actions to improve their employees' psychological well-being. Therefore, compared with their Western counterparts, Chinese firms have a stronger need to improve their employees' psychological well-being, partly due to pressure from the government.

Our study has important practical and theoretical implications. Practically, our findings enable us to have a better understanding of how, why, and under what conditions internal and external CSR are beneficial to employee psychological well-being. Theoretically, our findings provide evidence regarding the ways in which employee attitudes toward business ethics influence the effects of CSR on employee self-regulatory resources and psychological well-being and thus contribute to our knowledge regarding the mechanism and boundary conditions associated with the relationship between CSR and employee psychological well-being. In addition, our theoretical framework can increase our knowledge of the boundary conditions of the well-established ego-depletion theory.

The remainder of our study is organized as follows. First, this study introduces the theory employed in this study and develops hypotheses. Second, this study introduces the method to examine the hypotheses. In this section, this study elaborates on the process of sample collection, the variable measurements, and the reliability and validity of these measurements. Third, this study presents our results. Finally, this study discusses both the theoretical and practical implications of these results.

2. Theoretical Background and Hypothesis Development

2.1. Corporate Social Responsibility

Corporate social responsibility (CSR), as defined by Waldman et al. [13], refers to actions taken by a firm that appear to advance or acquiesce to the promotion of some social good beyond the immediate interests of the firm and its shareholders and beyond

that which is required by law. Early studies in this field tended to view CSR as a single-dimensional construct [14]. More recently, scholars have distinguished CSR into internal CSR and external CSR, as an increasing number of studies have found that the effect of internal CSR on employee work-related attitudes differs from that of external CSR [10]. External CSR refers to practices that are focused on stewardship of the local community, the natural environment, or consumers [10,15]. Internal CSR refers to practices that are focused on stewardship of the firm's internal workforce, such as its employees [10]. The content of internal CSR includes activities such as employee training, continuing education programs, the provision of safe working environments, diversity policies, daycare programs, and ethical labor practices [10,16]. Previous studies have shown that employee-perceived CSR plays a more important role than objective CSR in shaping employee attitudes and behaviors; therefore, in this study, internal and external CSR refer specifically to employee-perceived internal and external CSR, as this study focuses on employee psychological well-being.

2.2. Psychological Well-Being

Psychological well-being can be broadly defined as "optimal psychological functioning and experience" [17], which includes dimensions such as life satisfaction and personal growth [18]. Psychological well-being is characterized by two distinct theoretical perspectives: the eudaimonic approach and the hedonic approach [17,18]. The eudaimonic approach defines psychological well-being as one's ability to identify the life pursuits that are meaningful to oneself and to strive to achieve one's best [18]. The hedonic approach defines well-being in terms of the pursuit and attainment of pleasure and happiness [17]. In this study, a eudaimonic approach is employed to define employee psychological well-being.

2.3. Self-Regulatory Resources and Ego-Depletion Theory

Self-regulatory resources are inner personal resources such as strength and energy [12]. Previous studies have found that self-regulatory resources play an important role in coping with impression management and demanding partners [12,19,20]. More importantly, a large number of studies have shown that firms' practices can either deplete or replenish their employees' self-regulatory resources both directly and indirectly [12,21,22]. Accordingly, firms' CSR practices can affect employees' self-regulatory resources. To understand the ways in which CSR affects employee self-regulatory resources, the tenets of ego-depletion theory have to be understood.

The first tenet of ego-depletion theory suggests that abiding by rules and norms drains self-regulatory resources when those rules and norms are not aligned with people's natural reactions to situations and replenishes self-regulatory resources when such rules and norms are aligned with people's natural reactions to situations [12]. For example, rules or regulations that are not aligned with employees' natural reactions to the situations encountered within a firm and that employees are required to obey deplete their self-regulatory resources. The second tenet of ego-depletion theory suggests that encountering situations that are uncertain drains self-regulatory resources [12]. In other words, people feel that their regulatory resources are depleted when they encounter uncertain situations and that their resources are replenished when they encounter certain situations.

Based on ego-depletion theory, this study establishes a theoretical framework for the links between both internal and external CSR and employee psychological well-being.

2.4. The Effect of Internal CSR on Employee Self-Regulatory Resources

Based on ego-depletion theory, this study argues that internal CSR positively affects employee psychological well-being via the mediating effect of self-regulatory resources. Based on the following two arguments, this study believes that internal CSR is positively related to self-regulatory resources.

First, this study argues that internal CSR positively affects self-regulation resources in accordance with the first tenet of ego-depletion theory, which holds that abiding by rules and norms drains self-regulatory resources when those rules and norms are not aligned with people's natural reactions to situations and replenishes self-regulatory resources when such rules and norms are aligned with people's natural reactions to situations [12]. As noted previously, internal CSR includes employee training, continuing education programs, the provision of safe working environments, diversity policies, daycare programs, and ethical labor practices [10,16]. Therefore, firms that actively engage in internal CSR tend to care for their employees' needs and try their best to satisfy those needs when enacting firm rules and norms. For example, to satisfy employees' need for comfortable working environments, firms actively engaged in internal CSR tend to enact and enforce rules and regulations that require their employees to remain quiet to avoid disturbing other workers. Such rules and regulations are aligned with employees' natural reactions to their working situations and can thus replenish their regulation resources. Another common form of internal CSR is to engage in ethical labor practices, such as providing employees with flexible working hours to allow them to balance their working time with their family time. Thus, rules such as enacting and maintaining flexible working hours for employees are aligned with employees' natural reactions to work situations and thus replenish their regulatory resources. Conversely, firms with low levels of internal CSR tend to enact and enforce rules or norms without taking their employees' psychological or even basic needs into account. Such rules and norms are likely to conflict with employees' natural reactions to their work and thus drain their regulatory resources.

Second, according to the second tenet of ego-depletion theory, uncertainty depletes people's self-regulatory resources and certainty replenishes their self-regulatory resources. In other words, the higher the level of uncertainty experienced by an employee, the greater the drain on his self-regulatory resources, and the higher the level of certainty that he experiences, the more his self-regulatory resources are replenished. It has long been argued that one of the most important objectives of internal CSR is to alleviate employees' uncertainty [23]. For example, firms with high levels of internal CSR ensure that their employees believe that employees are treated fairly by treating everybody fairly. In addition, firms engaged in internal CSR are likely to try their best to convince their employees that they care for employees' long-term welfare and development by providing continuing education programs. Therefore, firms with high levels of internal CSR are likely to alleviate employee uncertainty and can thus replenish employees' self-regulatory resources. Conversely, employees working at firms with low levels of internal CSR are uncertain regarding whether they may be fired someday, whether they have the opportunity to be promoted, and whether they are treated well. These uncertainties can drain employee self-regulatory resources. Therefore, this study proposes the following hypothesis:

Hypothesis 1. *Internal CSR is positively related to self-regulatory resources.*

2.5. The Mediating Effect of Employee Self-Regulatory Resources

Ego-depletion theory suggests that the depletion of self-regulatory resources impairs psychological well-being and that the replenishment of self-regulatory resources strengthens psychological well-being [12]. In particular, ego-depletion theory predicts that once a person's limited self-regulatory resources have been depleted, he feels as if it is nearly impossible for him to achieve the goals that he has set for himself and easily gives up without a struggle. One recent study showed that depletion of limited self-regulatory resources causes people to become more selfish, which in turn increases the interpersonal conflict in which they participate [24]. This study defines psychological well-being in terms of eudaimonic psychological well-being, and people's eudaimonic psychological well-being can be fulfilled only if they can achieve meaningful goals that they have set for themselves and only if they have good personal relationships [25]. Therefore, once a person's limited self-regulatory resources have been impaired, he feels himself to be useless, unhappy,

tired, and lonely, which in turn undermines his psychological well-being. Conversely, after a person's limited self-regulatory resources are replenished, he feels himself to be vigorous with respect to achieving his goals, which in turn enhances his psychological well-being. In summary, this study argues that self-regulatory resources are positively related to employee psychological well-being. In addition, this study argues that internal CSR is positively related to self-regulatory resources. Accordingly, this study proposes the following hypothesis:

Hypothesis 2. *Self-regulatory resources positively mediate the relationship between internal CSR and employee psychological well-being.*

2.6. The Effect of External CSR on Employee Psychological Well-Being

External CSR, unlike the internal CSR that is largely beneficial to employees, requires employees to abide by external CSR rules or norms, such as patiently serving customers or treating them fairly, obeying the obligation to pay taxes to governments, providing free services to communities, and paying suppliers for goods in a timely manner. Obviously, the effect of external CSR on employee psychological well-being is not universal but rather varies across different employees. Accordingly, the question at hand is as follows: For what kinds of employees does external CSR have a positive or negative effect on their self-regulatory resources and thus their psychological well-being? To answer this question, this study argues, in line with ego-depletion theory, that external CSR replenishes employees with high levels of business ethics attitudes but drains those with low levels of business ethics attitudes.

Employee business ethics attitudes refer to an employee's attitudes regarding whether a firm should treat its stakeholders in an ethical manner [11]. Employees who believe that firms should engage in socially responsible practices are referred to as having high levels of business ethics attitudes. For example, employees with high levels of business ethics attitudes believe that business persons should act in accordance with moral principles. Employees who believe that firms should not engage in socially responsible practices are referred to as having low levels of business ethics attitudes. For example, employees with low levels of business ethics attitudes believe that the only moral obligation of businesses is to make money and that business decisions should involve a realistic economic attitude rather than moral philosophy. As mentioned previously, ego-depletion theory argues that rules and norms that are not aligned with people's natural reactions to situations drain their ego-regulatory resources, while those that are aligned with their natural reactions to situations (e.g., their conventions, habits, insights, and opinions) replenish their ego-regulatory resources. Therefore, engaging in external CSR is likely to be unaligned with the natural reactions of employees with low levels of business ethics attitudes and thus tends to drain their self-regulation resources, which in turn decreases their psychological well-being. (One may argue that internal CSR could be unaligned with the natural reactions of employees with low levels of business ethics attitudes and may thus deplete their self-regulatory resources. Our argument, however, claims that employees with low levels of business ethics attitudes believe that firms should not engage in external CSR because it is harmful to their own interests. Internal CSR, as noted in our main text, is beneficial to employees and is thus unlikely to be unaligned with their natural reactions to situations.) In contrast, engaging in external CSR is likely to be aligned with the natural reactions of employees with high levels of business ethics attitudes and thus replenishes their self-regulatory resources, which in turn enhances their psychological well-being.

In summary, this study argues that for employees with low levels of business ethics attitudes, external CSR drains their self-regulatory resources and thus decreases their psychological well-being. For employees with high levels of business ethics attitudes, external CSR replenishes their self-regulatory resources and thus increases their psychological well-being. Accordingly, this study proposes the following hypothesis:

Hypothesis 3. *Self-regulatory resources positively mediate the relationship between external CSR and employee psychological well-being for employees with high levels of business ethics attitudes and negatively mediate this relationship for employees with low levels of business ethics attitudes.*

3. Method

3.1. Data Collection

Our empirical data were collected from Chinese firms. Before testing the hypotheses of this study, the researchers pretested our scales with 147 employees working in Chinese firms. The researchers made several necessary revisions to promote the validity and reliability of the questionnaire. Considering that Chinese employees may have difficulties in understanding English, the researchers translated the original English questionnaire version into Chinese. According to the principles suggested by Hernández et al. [26], the researchers then translated the Chinese version back into English to satisfy the criterion of conceptual equivalence between the Chinese version and the English version. During this process, several necessary modifications were made when there were any discrepancies between the two versions.

To minimize a common method bias, temporal and psychological separations between measures were used [27]. In addition, data were collected in time waves. At Time 1, researchers collected data concerning internal and external CSR, self-regulatory resources, business ethics attitudes, and demographics (e.g., age, gender, and education). In order to create temporal and psychological separation, the data about internal and external CSR were collected using Booklet 1, and data related to self-regulatory resources, business ethics attitudes, and demographics were collected using Booklet 2. At Time 2, researchers collected data related to psychological well-being. The gaps between Time 1 and Time 2 varied from 17 days to 21 days across the respondents. The researchers informed the respondents about the academic purpose and confidentiality of their responses before they began to fill in the questionnaires.

The researchers received 546 valid and completed questionnaires with a response rate of 78.71 percent. Of the responses, 83.96 percent were from grass-roots staff and the rest were from managers. Twelve firms participated in our data collection. Among these firms, 2 were in the financial industry, 1 in the petrochemical industry, 2 in the biotechnology industry, 1 in the pharmaceutical industry, 3 in the retail and catering industry, 1 in the automobile industry, and 2 in the real estate industry. Additional data were collected by sending identical questionnaires to alternative respondents who had participated in our main data collection and returned completed and valid questionnaires from a random subset (N = 91), of which 78 were returned and were identified as completed and valid questionnaires. All of the correlations of matched variables between the two rates were within the range 0.87–1.00, which indicates strong inter-rater reliability.

3.2. Measurement

Established scales were used whenever possible. Participants responded to the items via a 5-point scale from 1 (strongly disagree) to 5 (strongly agree). Table 1 presents the measurements of this study.

Internal CSR was measured with a 5-item scale adapted from Turker [16] that captures the extent to which firms perform CSR to their internal stakeholders (e.g., employees). Example items were "The management of our company primarily concerns employees' needs and wants" and "Our company implements flexible policies to provide a good work and life balance for its employees" ($\alpha = 0.913$). External CSR was measured with a 5-item scale adapted from Turker [16] that captures the extent to which firms perform CSR to their external employees (e.g., customers, and environment). Example items were "Customer satisfaction is highly important for our company" and "Our company always pays its taxes on a regular and continuing basis" ($\alpha = 0.886$).

Psychological well-being was measured with a 5-item scale adapted from the World Health Organization Five Well-Being Index (WHO-5) that captures the extent to which

an employee feels his or her life is good or meaningful. Example items were "I have felt cheerful and in good spirits" and "My daily life has been filled with things that interest me" ($\alpha = 0.828$). Evidence for the reliability and validity of the World Health Organization Five Well-Being Index is provided by published studies [2].

Table 1. Study measures.

Constructs	Items	Loadings
Internal CSR [16]	Our company encourages its employees to participate to the voluntarily activities.	0.864
	Our company policies encourage the employees to develop their skills and careers.	0.796
	The management of our company primarily concerns with employees' needs and wants.	0.813
	Our company implements flexible policies to provide a good work and life balance for its employees.	0.778
	The managerial decisions related with the employees are usually fair.	0.943
External CSR [16]	Our company protects consumer rights beyond the legal requirements.	0.925
	Our company provides full and accurate information about its products to its customers.	0.836
	Our company complies with the legal regulations completely and promptly.	0.784
	Our company supports the non-governmental organizations working in the problematic areas.	0.877
	Our company implements special programs to minimize its negative impact on the natural environment.	0.843
Self-regulation resources [28]	Right now, it would take a lot of effort for me to concentrate on something. (Reverse-scored).	0.934
	My mind feels unfocused right now. (Reverse-scored).	0.894
	Right now, I would not easily give up a difficult task given to me.	0.923
	Right now, I feel very calm and rational.	0.905
	Right now, I feel it is hard for me to plan for the future. (Reverse-scored).	0.803
Psychological well-being (WHO-5)	I have felt cheerful and in good spirits.	0.931
	I have felt calm and relaxed.	0.932
	I have felt active and vigorous.	0.874
	I woke up feeling fresh and rested.	0.823
	My daily life has been filled with things that interest me.	0.751
Business ethics attitudes [29]	A person who is doing well in business does not have to worry about moral problems. (Reverse-scored).	0.913
	The only moral of business is making money. (Reverse-scored).	0.900
	Every business person should act according to moral principles, whether he/she is aware of it or not.	0.822
	Business decisions involve a realistic economic attitude and not a moral philosophy. (Reverse-scored).	0.797
	Moral values are irrelevant to the business world. (Reverse-scored).	0.884
	"Business Ethics" is a concept for public relations only. (Reverse-scored).	0.905
	The business world has its own rules. (Reverse-scored).	0.921
	You should not consume more than you produce.	0.878

Self-regulatory resources were measured with a 5-item scale adapted from Johnson et al. [28] that captures the extent to which an employee feels vigorous in achieving his or her goals. An example item was "Right now, it would take a lot of effort for me to concentrate on something" ($\alpha = 0.837$). Although the extant literature suggests that it is preferable to use shorter scales to reduce the burden on participants [30], it remains a concern that using shorter scales may affect their validity. To address this issue, the researchers conducted a pilot study before collecting the main data. In the pilot study, researchers used the full 25-item scale of self-regulatory resources published by Christian and Ellis [31] to measure self-regulatory resources. A sample was collected from 104 employees employed in Chinese firms. The average age of this sample was 29.81 years ($SD = 8.04$), and the average working day was 7.9 h ($SD = 1.77$). These 104 employees responded to the items using the same 5-item scale as in our main study. The results suggested that the correlation between the two scales was 0.93, indicating that the 5-item scale was a suitable substitute.

Business ethics attitudes were measured by an 8-item scale adapted from Preble and Reichel [29], which captures the level of an employee's attitudes toward business ethics.

Example items were "The only moral of business is making money" and "Every business person acts according to moral principles, whether he/she is aware of it or not" ($\alpha = 0.905$).

In order to rule out certain potential alternative explanations, the researchers controlled for some variables. At the firm level, industry was coded 0 if the firm belonged to the service industry, and 1 if it belonged to the manufacturing industry. The researchers controlled for industry because the workers working at a service industry firm (e.g., a bank) may have a higher level of salary and a better working environment than the workers working at a manufacturing firm (e.g., an automobile firm); therefore, the former may have higher levels of psychological well-being than the latter. In addition, firm location was coded 1 if the firm was located in well-developed cities (such as Shanghai and Shenzhen), and 0 if the firm was located in under-developed cities (such as Yucheng and Kolar). It is possible that an employee working at a firm located in a well-developed city may have better welfare than one working at a firm located in an under-developed city, and thus the former may have a higher level of psychological well-being than the latter. At the individual level, the researchers controlled for daily sleep quantity and workload as previous studies have found that these factors replenish or deplete self-regulatory resources [32]. For example, a recent study has found that organizational support and employee well-being positively mediate the relationship between toxic workplace environment and employee engagement, which is associated with workload [3]. Sleep quality was measured by only one item developed by Buysse et al. [33]: "How many hours of actual sleep did you get last night?". Workload was measured by a 3-item scale developed by Ilies et al. [34], which reflects the extent to which an employee feels that he or she is burdened by his or her work ($\alpha = 0.919$). In addition, researchers controlled for respondents' gender, age, and education degree, all of which may affect employee well-being. Gender was coded 1 for male and 0 otherwise. The researchers controlled for gender because, in China, female workers are, by and large, paid less than their male counterparts, and thus the former may be less happy than the latter. Age was coded 1 if 18 years or younger, 2 if between 29 and 40, and 3 if 41 or older. For example, with increasing age, an employee may have more chance of suffering from illness, and, thus, his psychological well-being may decrease. Employee education was coded 1 for high school or lower, 2 for college degree, and 3 for master's degree or higher. It is possible that employees with high levels of education would have more opportunities to get promoted and may have higher levels of salary than those with low levels of education, and thus the former may have higher psychological well-being than the latter.

The researchers used Harman's one-factor test to check the potential problem of common method variance [35]. Based on the criterion of eigenvalues larger than 1, factor analysis yielded 5 factors, which accounted for 78.34 percent of the total variance with the first factor accounting for 19.33 percent of the total variance. Because there was no single factor that accounted for the majority of the total variance, it is unlikely that common method variance was a serious problem in our data.

The researchers used confirmatory factor analysis to check unidimensionality and convergent validity of the constructs. The fit indexes of the constructs indicate that the model fits the data well (comparative fit index (CFI) = 0.96; incremental fit index (IFI) = 0.96; non-normed fit index (NNFI) = 0.95; $\chi^2 = 408.54$, $p < 0.001$; goodness-of-fit index (GFI) = 0.94; root mean square error of approximation (RMSEA) = 0.06). In addition, all items loaded on their respective constructs, with each loading being larger than 0.65 and significant at the 0.001 level. Moreover, the AVEs for each construct were larger than 0.70. These results suggested that all constructs satisfied unidimensionality and convergent validity. Confirmatory factor analyses were employed to assess the discriminant validity of the constructs. In this process, the researchers compared a model in which the correlation between the two constructs was constrained to 1 with an unconstrained model in which the correlation between the two constructs was free to vary [36]. To satisfy the discriminant validity criteria, the fit of the unconstrained model had to be significantly better than that of the constrained model [36]. The results indicated that the χ^2 difference in each pairwise

test was significant at the 0.001 level. These results suggested that the constructs of this study satisfied discriminant validity.

Table 2 presents these results. For example, the comparison involving internal CSR and external CSR yielded a $\Delta\chi^2$ (χ^2 difference) of 136.23, which was significant at the 0.001 level, suggesting that internal CSR and external CSR are two distinct constructs.

Table 2. Summary of discriminant validity check.

	External CSR	Internal CSR	Self-Regulatory Resources	Psychological Well-Being
Internal CSR	136.23 ***			
Self-regulatory resources	77.07 ***	146.31 ***		
Psychological well-being	412.73 ***	105.83 ***	421.67 ***	
Business ethics attitudes	99.07 ***	402.04 ***	781.61 ***	681.75 ***

Note: *** $p < 0.001$; the values are $\Delta\chi^2$ of each pairwise test.

3.3. Results

Table 3 presents means, standard deviations, AVEs, and Pearson correlations among the variables in this study.

Table 3. Pearson correlation matrix and summary statistics [a,b,c].

Variables	Mean	S.D.	1	2	3	4	5	6	7	8	9	10	11
1. Psychological well-being	3.52	0.97	(0.76)										
2. Internal CSR	3.49	0.82	0.28 ***	(0.71)									
3. External CSR	3.51	0.76	−0.10	0.02	(0.73)								
4. Self-regulatory resources	1.81	0.20	0.20 ***	0.19 **	−0.10	(0.80)							
5. Business ethics attitudes	2.96	0.41	0.02	0.05	0.03	0.04	(0.77)						
6. Sleep quantity	6.22	0.77	0.18 **	0.03	0.04	0.22 ***	0.01	—					
7. Workload	2.59	1.12	−0.12 *	0.03	0.01	−0.25 ***	−0.01	−0.20 ***	(0.73)				
8. Gender	0.69	0.23	0.01	−0.03	0.05	0.06	0.04	0.03	0.14 *	—			
9. Age	0.57	0.19	−0.02	0.01	−0.03	0.01	0.07	−0.15 *	−0.11 *	0.02	—		
10. Education degree	0.67	0.28	0.15 *	0.05	0.07	0.04	−0.02	−0.11 *	0.03	0.06	−0.17 **	—	
11. Industry	0.50	0.10	0.00	−0.01	0.08 *	−0.14 **	−0.00	−0.00	−0.01 *	−0.07 *	−0.00	0.00	—
12. Firm location	0.70	0.21	−0.17 **	−0.00	0.03	−0.29 ***	0.00	−0.11 *	0.19 **	0.00	−0.00	0.29 ***	0.00

Note: [a]. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$; [b]. Numbers in the main diagonal are average variance extracted (AVE) values; [c]. N = 546.

Table 4 presents the regression results. To avoid serious multicollinearity problem, the predictor variables (e.g., internal CSR and external CSR) and the moderating variable (e.g., business ethics attitudes) were mean-centered prior to the creation of the interaction terms. Examination of the variance inflation factors related to each regression ranged from 1.19 to 2.04, indicating there were no serious multicollinearity problems.

Hypothesis 1 states that internal CSR is positively related to employee self-regulatory resources. This Hypothesis was supported because internal CSR had a positive relationship with self-regulatory resources ($\beta = 0.20$, $p < 0.001$), as shown in Table 4 (Model 3).

Hypothesis 2 states that self-regulatory resources positively mediate the positive relationship between internal CSR and employee psychological well-being. As shown in Table 4, internal CSR had a positive relationship with employee psychological well-being ($\beta = 0.15$, $p < 0.001$, Model 6). However, internal CSR had no significant relationship with employee psychological well-being when self-regulatory resources were controlled for ($\beta = 0.01$, n.s., Model 7). There results suggested that self-regulatory resources positively mediate the positive relationship between internal CSR and employee psychological well-being, and thus Hypothesis 2 was supported.

Table 4. Results of regression analyses [a,b].

Variables	Self-Regulatory Resources			Psychological Well-Being			
	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7
Internal CSR	0.22 ***	0.21 ***	0.20 ***	0.15 ***	0.13 ***	0.15 ***	0.04
External CSR	−0.14 *	−0.14 *	−0.06	0.10 *	0.10 **	0.10 **	0.06 *
Business ethics attitudes	−0.03	−0.02	−0.01	0.04	0.01	0.02	0.02
Business ethics attitudes × internal CSR		−0.01	−0.01		−0.05	−0.04	−0.05
Business ethics attitudes × external CSR		0.20 ***	0.19 ***		0.12 **	0.12 *	0.13 **
Self-regulatory resources							0.18 ***
Sleep quantity			0.13 **			0.12 ***	0.15 ***
Workload			−0.14 **			−0.10 *	−0.11 *
Gender			0.06 *			0.04	0.03
Age			0.11			0.17 **	0.15 **
Education degree			−0.11			0.03	0.04
Industry			0.12			−0.09 *	−0.067 *
Location of firms			−0.207 ***			−0.17 ***	−0.17 ***
F	103.44 ***	171.91 ***	99.23 ***	291.38	317.06	248.65	242.78
R2	0.17	0.21	0.29	0.12	0.13	0.19	0.23
ΔR2		0.04 **	0.07 ***		0.01	0.06 ***	0.04 ***

Note: [a]. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$; [b]. N = 546.

Hypothesis 3 states that self-regulatory resources positively mediate the relationship between external CSR and employee psychological well-being for employees with high levels of business ethics attitudes, and negatively mediate this relationship for employees with low levels of business ethics attitudes. Based on the approach suggested by Edwards et al. [37], researchers separated the sample into two groups, according to the median of attitudes toward business ethics, and calculated the mediating effect of self-regulatory resources on the relationship between external CSR and employee psychological well-being for the each grouped sample, respectively. Table 5 shows these results. For employees with high levels of business ethics attitudes, the scale of the mediating effect of self-regulatory resources was 0.13 ($p < 0.01$, 95% confidence interval: 0.02–0.17), suggesting that self-regulatory resources positively mediated the relationship between external CSR and employee psychological well-being. For employees with low levels of business ethics attitudes, the scale of the mediating effect of self-regulatory resources was −0.27 ($p < 0.001$, 95% confidence interval: −0.30–−0.22), suggesting that self-regulatory resources negatively mediated the relationship between external CSR and employee psychological well-being. In addition, the difference between the two mediating effects was 0.39 ($p < 0.001$, 95% confidence interval: 0.12–0.46), suggesting that the mediating effect of self-regulatory resources for employees with high levels of business ethics attitudes was different from that for employees with low levels of business ethics attitudes. Therefore, Hypothesis 3 was supported by these results.

Table 5. The results of the mediating effect of self-regulatory resources [a,b].

Groups	The Scale of Mediating Effect
Employees with high levels of business ethics attitudes	0.13 ** (0.02, 0.17)
Employees with low levels of business ethics attitudes	−0.27 *** (−0.30, −0.22)

Note: [a]. ** $p < 0.01$ *** $p < 0.001$; [b]. The values in brackets are 95% confidence intervals for each point estimate.

The support of Hypothesis 3 also suggests that business ethics attitudes moderate the relationship between external CSR and employee psychological well-being. This result

was consistent with the findings reported in Table 4 (Model 7). The interaction between business ethics attitudes and external CSR was positively related to employee psychological well-being ($\beta = 0.13$, $p < 0.01$). To facilitate interpretation of this finding, the researchers plotted this moderating effect in Figure 1, following the procedure suggested by Aiken and West [38]. As shown in Figure 1, external CSR is positively related to employee psychological well-being for employees with high levels of business ethics attitudes, and negatively related to employee psychological well-being for employees with low levels of business ethics attitudes.



Figure 1. External CSR and employee psychological well-being: the moderating effect of business ethics attitudes.

4. Supplementary Tests

To ensure the robustness of our results, several important supplementary tests were conducted.

Issues associated with the sample. In our sample, five firms belonged to the service industry (two firms were in the financial industry and three in the retail and catering industry). Because the service industry, compared with the manufacturing or chemical industries, has less to do with the natural environment (an important dimension of external CSR), there remains a concern about whether our empirical findings are biased. To address this potential problem, we re-estimated the regression models listed in Table 4 by employing the two-stage model suggested by Shaver [39] and Heckman [40]. The two-stage model, as Heckman [40] put it, generates consistent and asymptotically efficient estimates.

In the first stage, we estimated the regression model: Environmental responsibility = $\beta_1 + \beta_2 \times$ Sleep quantity + $\beta_3 \times$ Workload + $\beta_4 \times$ Gender + $\beta_5 \times$ Age + $\beta_6 \times$ Education degree + $\beta_7 \times$ Industry + $\beta_8 \times$ Firm location. In this model, environmental responsibility is a dummy variable, coded 1 if the firms were in the service industry, and 0 otherwise. Based on the regression results, we calculated the value for the inverse Mill's ratio (γ_1). In the second stage, the inverse Mill's ratio (γ_1) was included as a regressor in the regression models listed in Table 4. The results were consistent with the results of our main analysis (these analyses are available from authors upon request). Moreover, we dropped the two firms that were in the financial industry and the three firms that were in the retail and catering industries from the sample and re-estimated the regression models listed in Table 4. The results were fully consistent with our main findings (the detailed results are available from the authors upon request).

Model overfitting. As our regressions contain a large set of variables, model overfitting might be a potential problem. In order to address this potential issue, we employed two methods. In the first method, we dropped all control variables, and re-ran all regression models. The results were statistically the same as the main analyses. In the second method, we dropped only gender and education degree from the regressions because gender and

education degree were not significant in the main analyses. The results were, again, essentially consistent with our main findings (these results are available from the authors upon request).

Issues associated with outliers. In order to make sure that our results were not affected by outliers, we re-ran all regressions by winsorizing all continuous variables (e.g., employee psychological well-being, internal CSR, external CSR, self-regulatory resources) at the 1% and 99% levels. The results were consistent with the regressions using non-winsorized measures (the detailed results are available from the authors upon request).

In addition, prior studies have shown that task complexity and employee personality affect self-regulatory resources [41] and thus may affect the mediating effect of self-regulatory resources on the relationship between CSR and employee psychological well-being. In supplementary analyses, we controlled for task complexity and employee personality, and re-ran all regression models. The findings suggested that both task complexity and employee personality did not significantly affect employee self-regulatory resources and psychological well-being and the findings were fully consistent with the main findings of this study (the detailed results are available from the authors upon request).

5. Discussion and Conclusions

To what extent does CSR matter in employee psychological well-being? The researchers examined the relationships between internal and external CSR and employee psychological well-being, and how self-regulatory resources mediate these relationships. The results suggested that internal CSR is positively related to employee psychological well-being, and that self-regulatory resources positively mediate this relationship. These findings support our argument that internal CSR replenishes employees' self-regulatory resources, which in turn enhances employee psychological well-being. Our results add to our knowledge of how internal CSR affects employee attitudes. Previous studies mainly limited their focus to how internal CSR affects employee work-related attitudes, such as job satisfaction, affective commitment, and turnover intention, or consumer attitudes [10,42]. However, our results suggest that internal CSR has a positive effect on employee non-work-related attitudes, such as psychological well-being, by replenishing self-regulatory resources.

In addition, the researchers found a more complex relationship between external CSR and employee psychological well-being. Our results suggest that external CSR is positively related to employee psychological well-being for employees with high levels of business ethics attitudes, by replenishing their self-regulatory resources, and that external CSR is negatively related to employee psychological well-being for employees with low levels of business ethics attitudes, by draining their self-regulatory resources. The contingent link between external CSR and employee psychological well-being suggests two important issues. First, as several scholars have suggested, firms need to attach importance to their employees' attitudes toward business ethics [11]. With employees' business ethics attitudes improving, external CSR becomes more important in strengthening their psychological well-being. Second, the contingent relationship between external CSR and employee psychological well-being can also be attributed to the role of self-regulatory resources. Our findings that external CSR replenishes employees' self-regulatory resources if the levels of their business ethics attitudes are high (but drains resources if levels are low) therefore suggest that external CSR is more crucial for employees with high levels of business ethics attitudes in alleviating their uncertainties, thus enabling them to replenish their self-regulatory resources and achieve a higher level of psychological well-being.

5.1. Theoretical Contributions

The findings of this study contribute significantly to our knowledge of CSR and employee psychological well-being. This is one of the few studies that have systematically examined the relationship between CSR and employee psychological well-being, how self-regulatory resources mediate this relationship, and how this relationship varies across

employees with different business ethics attitudes. Most previous studies have focused on how CSR affects employee work-related attitudes such as job satisfaction, affective commitment, and turnover intention [42]. More important to government, society's sustainable development, and human development, however, is how CSR affects employee psychological well-being. Our study advances this line of research by showing that, whereas internal CSR is positively related to employee psychological well-being, the linkage between external CSR and employee psychological well-being varies across employees with different business ethics attitudes.

In particular, our study makes the following contributions to the literature:

5.1.1. Theoretical Contribution to Research on CSR

Our findings contribute to a better understanding of the efficacy of CSR for employee psychological well-being, particularly in the context of Chinese firms. The extant literature on CSR has highlighted the important effect of CSR on employee attitudes [43–45]. Thus, it is important for firms to perform CSR activities. However, the employee attitude consequences of CSR activities are generally mixed [46]. Thus, the importance and the mixed consequences of CSR constitute a dilemma. Why, then, could some firms promote their employee psychological well-being by performing CSR whereas others could not? Our findings provide an explanation for this important question by suggesting that firms may solve this dilemma by improving their employees' attitudes toward business ethics. Employees with high levels of business ethics attitudes tend to develop a sense of security, belonging, and a shared identity with their firms, and can thus gain a high level of self-regulatory resources, which in turn strengthens their psychological well-being.

Our findings also contribute to the understanding of the context specificity of CSR. As noted by Espasandín-Bustelo et al. [9], how firms' CSR affects their employees' attitudes is context-specific. Our findings indicate that, whereas internal CSR is positively related to employee psychological well-being, external CSR has no direct relationship with employee psychological well-being. Employees with low levels of business ethics attitudes tend to believe that external CSR hurts their own interest [10], and thus external CSR is less likely to help them develop a sense of security, belonging, and a shared identity with their firms. As a result, external CSR drains their self-regulatory resources, which further decreases their psychological well-being. Therefore, our findings provide evidence to support the argument that how the external CSR of a firm affects its employees' psychological well-being depends upon what business ethics attitudes its employees hold.

5.1.2. Theoretical Contribution to Research on The Linkage between CSR and Employee Psychological Well-Being

To the best of our knowledge, this study is the first to systematically examine the mediating effect of self-regulatory resources on the relationship between internal and external CSR and employee psychological well-being. This focus is different from the extant literature, which has typically tested the mediating effect of organizational identity, trust, prestige, pride, etc., on the relationship between CSR and employee work-related attitudes (e.g., job satisfaction, affective commitment, and turnover intention) [10,42]. Moreover, a recent study has examined the mediating effect of intrinsic motivation on the relationship between CSR and job performance [47]. Whereas mediating variables, such as organizational identity, trust, prestige, intrinsic motivation, and pride, can effectively explain the effect of CSR on employee work-related attitudes and job performance, our results suggest that self-regulatory resources can effectively explain how internal CSR and external CSR affect employee non-work-related attitudes, such as employee psychological well-being. Our results suggest that future studies should look beyond the effect of CSR on employee work-related attitudes and pay more attention to a broader set of employee non-work-related attitudes, such as employee psychological well-being and fulfilment.

This study also contributes to the extant literature by examining how internal and external CSR may jointly influence employee psychological well-being, an area largely

ignored in previous studies. Chatzopoulou et al., for example, suggest that, compared with external CSR, internal CSR plays a more important role in employee job satisfaction [48]. Zhao et al. examined how internal CSR and external CSR affect employee organizational citizenship behaviour (OCB) and turnover intention [44]. However, these studies examined the effect of internal and external CSR on employee work-related attitudes, rather than non-work-related attitudes. A related but different study is the work by Kim et al. [7], which examines the relationship between CSR (not specifically internal and external CSR) and employee psychological well-being. They found that CSR positively affects organization engagement, which in turn positively affects employee psychological well-being. Our findings add to the findings of Kim et al. [7] by showing that self-regulatory resources can also mediate the positive relationship between internal CSR and employee psychological well-being. More importantly, our findings suggest that the mediating effect of self-regulatory resources on the relationship between external CSR and employee psychological well-being varies across employees with different business ethics attitudes. Therefore, the findings of this study contribute to a deeper understanding of how internal CSR and external CSR affect employee psychological well-being, and the roles of self-regulatory resources and business ethics attitudes in this relationship. In this sense, the set of theoretical arguments in this study has the potential to serve as an overarching model for investigating the role of internal and external CSR in employee non-work-related attitudes, such as employee fulfilment and psychological well-being.

5.1.3. Theoretical Contribution to Ego-Depletion Theory

Recently, scholars have proposed a contingent ego-depletion theory suggesting that self-regulatory resources are depleted or replenished by certain conditions [49]. Our focus on the role of CSR in employee self-regulatory resources provided us with a unique opportunity to contribute to this line of study. The researchers integrated ego-depletion theory with employee attitudes toward business ethics to examine the way business ethics attitudes moderate the linkage between CSR and self-regulatory resources. In support of ego-depletion theory [50], our findings suggest that, whereas business ethics attitudes do not affect the positive effect of internal CSR on self-regulatory resources, they do affect the effect of external CSR on self-regulatory resources. These findings provide insights into how the effect of prosocial actions (e.g., external CSR) on peoples' self-regulatory resources is conditioned by their business ethics attitudes. In other words, our findings suggest that the value of a firm's external CSR on its employees' self-regulatory resources actually depends on their attitudes toward business ethics. Therefore, our results contribute to our knowledge of the boundary of ego-depletion theory. Although CSR represents only one aspect of a firm's activity that can drain or replenish the firms' employee self-regulatory resources, it provides a unique opportunity to examine the concerns about depletion of employee self-regulatory resources, and it can shed some light on a firm's other activities, such as value creation.

5.2. Managerial Implications

Our findings also have important managerial implications. In recent decades, per capita GDP has tripled or quadrupled in many countries, such as China and India, but the percentage of people who say they are happy has declined [2,4]. Therefore, many countries in the world try their best to improve their people's happiness or psychological well-being [51–53]. Our results suggest that engaging CSR is important in improving employees' psychological well-being. More importantly, our results suggest that practitioners need to improve employees' attitudes toward business ethics, as our findings indicate that external CSR can have a positive effect on employee psychological well-being only if the employees have high levels of business ethics attitudes. In addition, firms need to pay attention to their employees' self-regulatory resources when they try to improve their employees' psychological well-being by performing CSR, because our findings suggest that internal

CSR and external CSR improve employee psychological well-being only if they can first improve employee self-regulatory resources.

5.3. Limitations and Future Research Directions

This study has several limitations, which also suggest some important avenues for future research.

First, this study has examined the moderating effect of business ethics attitudes. Further research could examine the effects of other factors (e.g., employee values). Future research could also benefit from examining mediating factors other than the self-regulatory resources examined in this study. For example, it would be interesting to examine how the quality of personal relationships mediates the relationship between internal and external CSR and psychological well-being. Second, our data were collected in China. Therefore, a natural extension of our study would be to examine the effect of internal CSR and external CSR on employee psychological well-being in advanced countries other than China, such as America and Australia. Third, the data employed in this study do not allow causal interpretations of the relationships between variables. The data used in this study also do not allow us to examine the "dynamic" nature of internal and external CSR. Therefore, it would be valuable for future studies to employ time series data to examine how internal CSR and external CSR affect employee psychological well-being. The use of time series data would also allow for causal interpretations of relationships between the variables. Fourth, our study has examined the contingent roles of employee-perceived internal and external CSR in employee psychological well-being. Further research could examine the effects of a firm's objective CSR, as opposed to perceived CSR, on employee psychological well-being.

In conclusion, this study examined how, why, and under what conditions internal CSR and external CSR affect psychological well-being. The findings of this study contribute to our understanding of the effect of internal and external CSR on employee psychological well-being. In this sense, this study can potentially serve as a foundation for an effort to sharpen the understanding of the relationship between internal/external CSR and employee psychological well-being.

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Informed Consent Statement: 1. All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards. This article does not contain any studies with animals performed by any of the authors. 2. Informed consent. The participants in the study have signed and agreed to participate in the research.

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