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ORGANISATIONAL COMMITMENT AND ORGANISATIONAL CYNICISM AS FEEDBACK SIGNALS: FROM ZERO TO SUBSTANTIVE CSR

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Abstract. Corporate social responsibility (CSR) declared by organisations can be understood as a specific signal sent to stakeholders. However, social responsibility can vary from its complete absence to symbolic or substantive CSR. There is still a lack of knowledge on how employee feedback, manifesting itself by organisational commitment or organisational cynicism, varies depending on the nature of CSR and employee seniority. Therefore, this exploratory study examines how organisational cynicism and organisational commitment manifest themselves in organisations in different situations with regard to CSR. The study was conducted in Lithuania, surveying 981 employees from public and private sector enterprises. Organisations are divided into three groups showing the corresponding level of social responsibility: substantive, symbolic and not CSR. Organisational commitment was tested using two different instruments: Organisational Commitment Questionnaire (OCQ) by Mowday et al. (1979) and an instrument created by Allen and Meyer (1990). Organisational commitment (as in the cases of affective, continuance and normative commitment) was the strongest in the substantive CSR group; and the weakest, in the not CSR group. Employee cynicism showed the opposite result. The same consistency was observed separately in the public and private sectors, with stronger commitment and weaker cynicism found in the public sector. Organisational commitment and cynicism demonstrated by employees emerge as reactions to corporate social responsibility and as a kind of feedback signal sent to persons responsible for organisational management. The results are discussed considering the signalling theory, and their implications for practice are highlighted.

Keywords: employee behaviour, corporate social responsibility, organisational commitment, organisational cynicism, employee seniority, employee feedback, public sector, private sector, signalling theory.

JEL Classification: M12, M15, M19.

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1. Introduction

While stakeholders are sensitively assessing environmental and social policies of organisations, indicators that allow distinguishing the actual practice of corporate social responsibility (CSR) from the fictitiously created image become particularly important. Therefore, the discrepancy between the messages about CSR initiatives and the company's real characteristics is increasingly drawing attention not only of consumers of products and services but also of researchers (Carlini et al., 2019; Ogunfowora et al., 2018).

Publicly declared social responsibility serves as a sign focusing on value content; therefore, some authors consider the application of the signalling theory to be an effective instrument for sending a message to any stakeholders (e.g., Brown et al., 2020; Huang, 2021; Zerbini, 2017). Properly chosen signals can reduce uncertainty and contribute to strengthening the organisation's reputation, while the signalling theory itself helps to select the right signals that are sent to stakeholders (Bergh et al., 2019; Guest et al., 2021).

Recent research findings have helped to refine the content of messages from companies implementing CSR initiatives in order to enhance employee satisfaction (Schaefer et al., 2020) and organisational commitment (Jamali et al., 2020). In this context, CSR can serve as a signal to employees, reducing their cynicism (Sheel & Vohra, 2016) and positively influencing organisational commitment (Lin et al., 2022). However, less is known about manifestation of individual constituents of organisational cynicism and organisational commitment depending on how corporate social responsibility manifests itself. For example, a study involving respondents from the transportation industry (Hong Kong) has found that cognitive cynicism was negatively and significantly related to organisational

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commitment, unlike the affective and behavioural dimensions of employee cynicism (Kim et al., 2009). In another case (a study conducted in the Egyptian education system), it has been concluded that affective cynicism is the most dominant variable predicting both affective and normative commitment, while cognitive cynicism was found to be the most dominant variable predicting continuance commitment (Mousa, 2017). Meanwhile, Yaşar and Özdemir (2016) have found that the relation between continuance commitment and behavioural cynicism was highly significant and negative. The variables that had the highest relation with the cynical attitude (behavioural dimension) turned out to be continuity and normative commitment (Turkish education sector).

Previous studies have focused on differences between companies that hold and that do not hold CSR certificates (Dahlin et al., 2020), but it is not entirely clear how CSR declarations without a document certifying compliance with the standards affect the employees themselves. For example, Jamali et al. (2020) has concluded that employees are sensitive to the signals that come from the way the company describes its internal CSR practices. Meanwhile, the study conducted by Schaefer et al. (2020) shows that what matters more to employees is how they personally experience CSR initiatives. The fact that CSR is a contested concept cannot be ruled out, resulting in information asymmetry between companies and stakeholders (Moratis, 2018). Therefore, this exploratory study aims to investigate how organisational cynicism and organisational commitment manifest themselves in different situations within organisations in relation to CSR. The study specifically examines how the said phenomena unfold in organisations in three different situations: a) in private and public sector organisations that declare CSR and submit public reports; b) in organisations that publicly declare CSR initiatives but do not publish reports; c) in organisations that do not declare CSR. Organisations are divided into three groups. The first group consisted of enterprises identified in the literature as practicing symbolic CSR (Orzes et al., 2020; Shahzadi et al., 2024). The second group included companies with substantive CSR (Donia et al., 2019; Shahzadi et al., 2024), which not only declared their social responsibility but also reported on how they specifically addressed issues important to the society. The third group consisted of not CSR enterprises; that is, those that do not identify themselves as socially responsible.

This article consists of several parts. First of all, the research conducted so far is reviewed and the questions of this study are formulated. Then, the research methodology is described and the research instrument is presented. The presentation of the research results is followed by their discussion from the perspective of the signalling theory and conclusions. The latter emphasize the contribution to the existing literature on organisational cynicism and organisational commitment in the context of CSR and the implications for the organisational management practice.

2. General regulations

According to Carroll (2016, p. 6), "the total social responsibility of business entails the concurrent fulfilment of the firm's economic, legal, ethical, and philanthropic responsibilities". It is expected that the organisation will implement all of the above in its activities simultaneously. In addition, CSR is related to concepts such as business ethics, sustainability, stakeholders, corporate citizenship, creating shared value, and purpose-driven business (Carroll & Brown, 2018). In this context, emphasis is placed on CSR authenticity, which is perceived as an organisation being true to itself, when its actions and behaviours are aligned with its core values and beliefs (Ji & Jan, 2019). This can be authenticated through certification, but certificates are not acceptable to all organisations declaring CSR. This path involves higher costs and does not improve financial performance (Dahlin et al., 2020), but certification itself signals certain characteristics of the organisation, such as the fact that employees are considered the most important resources, the existence of better work organisation, work practices, etc., although they may remain symbolic if there is no reliable mechanism for monitoring initiatives (Orzes et al., 2020). Therefore, it is important to what extent stakeholders perceive initiatives as authentic (Alhouti et al., 2016), since hypocrisy leads to cynical reactions from employees and users (Ji & Jan, 2019).

Dean, Brandes and Dharwadkar defined organisational cynicism as "a negative attitude toward one's employing organisation, comprising three dimensions: (1) a belief that the organisation lacks integrity; (2) negative affect toward the organisation; and (3) tendencies to disparaging and critical behaviors toward the organisation that are consistent with these beliefs and affect" (Dean et al., 1998, p. 345). The existence of cynicism in the organisation is associated with a lack of honesty, justice, breach of the psychological contract, and consequences such as employee turnover, poorer performance and lower organisational trust (Chiaburu et al., 2013). Meanwhile, employees in organisations with lower levels of cynicism distinguish themselves by greater organisational commitment (Margelytė-Pleskienė & Vveinhardt, 2018; Ozdem & Sezer, 2019; Vveinhardt et al., 2023).

Allen and Meyer (1990) proposed a model of organisational commitment, consisting of three components. The first (affective) component refers to employees' emotional attachment to the organisation, identification with it, and involvement in the organisation. The second (continuance) component is related to the costs that employees associate with leaving the organisation. The third (normative) component reflects a sense of obligation to stay in the organisation. In all these cases, commitment refers to the employee's psychological state that binds him or her to the organisation. Later, in addition to affective, Cohen (2007) distinguished an instrumental form of commitment. Instrumental commitment stems from a person's perception of the quality of the exchange between his contribution and the rewards he receives. Whereas, affective commitment

is defined as psychological attachment to the organisation, manifesting itself by identification with it, emotional involvement and a sense of belonging. It is also associated with internalisation of the organisation's goals and values (Johnson & Chang, 2006).

It has been found that the organisation that sends signals encouraging employees to trust it can be rewarded with more committed employees (Klimchak et al., 2020). Spence (1974) maintains that signals are the individuals' actions or qualities that consciously or accidentally affect other market participants; that is, transmit certain information or change beliefs. In the context of communication, the signalling theory explains how key strategic actors, such as top-level managers, owners and other stakeholders, cope with information uncertainty and threats related to it (Guest et al., 2021). This theory, according to Connelly et al. (2011), is based on four main elements: signaller (person, enterprise which choose what information to transmit), signal (information sent), receiver (individuals who choose how to interpret information) and feedback (what is sent to the signaller).

The signalling theory places particular emphasis on information asymmetry, since the signaller controls more information than persons seeking it and decides what information to transmit (Bergh et al., 2019; Spence, 1974). In addition, stakeholders have unequal possibilities of access to information (Schaefer et al., 2020), and the organisational environment may have many signals, making it difficult to reduce information asymmetry between management and employees, which causes numerous misunderstandings and employee dissatisfaction (Taj, 2016).

Another important problem that researchers focus on is signal costs (Connelly et al., 2011; Spence, 1974). These are expenses that a market participant incurs in order to meet certain expectations or standards. On the one hand, the organisation may be motivated to send a false signal in order to reduce costs, but the recipient's subsequent experience shows whether expectations have been met, which affects further decisions (Connelly et al., 2011; Bergh et al., 2014; Taj, 2016). On the other hand, it is observed that with a huge amount of information it becomes difficult to pick out, and the reactions to negative signals are more sensitive (Yasar et al., 2020), or negative signals suppress positive ones (Taj, 2016). Furthermore, when there is no clear distinction between what is said and what is done, the organisation's efforts to present its virtues may be met with cynicism (Bergh et al., 2019). Therefore, it is important for organisations to look for clear and unambiguous signals that would align with stakeholder expectations.

Some authors consider the signalling theory to be significant in developing CSR, whose initiatives can be communicated using various information dissemination channels (Saxton et al., 2019; Zerbini, 2017). These initiatives are understood as a conscious signal to stakeholders, whose feedback manifests itself in decisions favourable for the organisation (Brown et al., 2020; Carlini et al., 2019; Huang, 2021). However, employees stand out from other stakeholders. According to Schaefer et al. (2020), they have more information about the company's CSR initiatives than, for example, external customers. Employees draw on their own experience and can easily check and evaluate messages directed at them. Because initiatives affect employees personally, messages intended to external stakeholders are less relevant to them. In addition, some studies show that certificates confirming CSR can serve to reduce information asymmetry between the enterprise and stakeholders (Jamali et al., 2020; Moratis, 2018).

Thus, taking into account research on organisational cynicism, organisational commitment, and the signalling theory in the context of CSR, this exploratory study formulates three questions. First (Q1), how does organisational cynicism differ depending on the position of organisations in relation to CSR (symbolic, substantive and not CSR)? Second (Q2), how does organisational commitment differ depending on the position of organisations with regard to CSR (symbolic, substantive and not CSR)? Since organisational cynicism (e.g., Helvaci & Başaran, 2020) and organisational commitment (e.g., Grego-Planer, 2019) may differ depending on the sector the organisation belongs to (public or private), the third question (Q3) is raised: how do organisational cynicism and organisational commitment differ in private and public sector organisations that are in different positions with respect to CSR?

3. Methods

A total of 1.4 million employees worked in Lithuania in 2023 (CEIC Data). In order to reach at least 95% confidence level (margin of error 5%), it is necessary to interview at least 385 respondents. The sample consisted of employees working in private and public sector organisations (state and municipal enterprises) operating in Lithuania, who filled in an electronic questionnaire. A purposive sampling method was used, searching for respondents in three groups of organisations. First of all, companies that publicly declare that they are socially responsible were searched on the Internet. These organisations were divided into two groups. Companies declaring that they were socially responsible but did not submit annual reports and did not indicate what problems relevant to the society they solved and how they did it were assigned to the first group (symbolic CSR). The second group (substantive CSR) consisted of organisations that were registered with the UN Global Compact or Global Reporting Initiative and had submitted reports for the previous year of operations. The third group (not CSR) consisted of organisations that had expressed concern about economic, social or environmental sustainability on their websites but did not use the phrase "corporate social responsibility" and did not report to the public in any way. Every group signaled a different level of social responsibility chosen by the organisation's management. The heads of the selected organisations were further contacted, asking for permission to conduct the study and to share the link to the electronic questionnaire with the employees.

The questionnaire included the purpose of the study and it was explained that participation in the study was voluntary and anonymous as well as that no data allowing identification of a specific person was collected. It was also explained that submission of the completed questionnaire meant consent to take part in the study and that incompletely filled in questionnaires were not collected and stored. It was possible to submit the questionnaire only once; after submission, the link would become inactive. A total of 981 completed questionnaires were received.

The questionnaire consisted of several subscales measuring different dimensions of organisational cynicism and organisational commitment. The organisational cynicism part is based on Dean et al. (1998) and organisational commitment was measured using Mowday et al. (1979) scale. Additionally, affective, continuance and normative commitment were measured, using the subscales created by Allen and Meyer (1990). Although both scales are intended for measuring organisational commitment, they measure slightly different things and complement each other (Peterson & Xing, 2007). According to Mowday et al. (1979), organisational commitment is more than passive loyalty to the organisation. As a general affective response to the organisation, it emphasizes attachment to the employing organisation, including its goals and values. Meanwhile, the instrument proposed by Allen and Meyer did not escape criticism. Cohen (2007) has pointed out that the authors who proposed three forms of organisational commitment did not provide a more accurate definition of commitment, calling it a psychological state associated with the organisation (qtd. in Ko et al., 1997), and respondents at different career stages have difficulties in interpreting elements and give different meanings for them (qtd. in Vandenberg & Self, 1993).

The results obtained using the instrument of Allen and Meyer are presented in this study according to separate components: affective, continuance and normative commitment. The results obtained using Mowday et al. (1979) instrument *Organisational Commitment Questionnaire* are named using the abbreviation OCQ. A Likert scale from 1 (strongly disagree) to 5 (strongly agree) was used for the answers. The obtained data were processed employing descriptive statistics methods, the ANOVA test was used.

4. Results

The majority of respondents were women (66.3%, men made up 33.7%, respectively). By age, the largest groups consisted of persons aged 25–34 (31.1%) and 35–44 (22.5%). Most of them (78.5%) had up to ten years of seniority at their current workplace. Slightly more than half of respondents worked in the private sector (58.1%). The distribution according to the position of organisations in relation to CSR and the sector is presented in Table 1.

As already mentioned, the instrument of Allen and Meyer can be sensitive with regard to employee seniority. Therefore, organisational commitment was tested using both scales, measuring organisational cynicism too (Table 2).

The OCQ has shown that the least committed were the respondents who had been working for less than a year, and the most committed were the ones who had

Table 1. Distribution of respondents by sector and position of the organisation in relation to CSR

Organisations	Public sector		Private sector		In total in the research sample	
	Frequencies	Percent	Frequencies	Percent	Frequencies	Percent
Symbolic CSR	125	30.4	162	28.4	287	29.3
Substantive CSR	222	54.0	242	42.5	464	47.3
Not CSR	64	15.6	166	29.1	230	23.4
In total	411	41.9	570	58.1	981	100

Table 2. Organisational commitment and organisational cynicism by employee seniority

Scales	Less than a year N = 138		1–3 years, N = 313		3–5 years, N = 149		5–10 years, N = 171		Over 10 years, N = 210		ANOVA test results	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD	F	p
AC	3.19	0.82	3.31	0.87	3.19	0.88	3.39	0.80	3.52	0.86	4.761	0.001**
CC	3.03	0.80	3.10	0.72	3.20	0.67	3.16	0.76	3.49	0.75	11.729	0.0001**
NC	2.51	0.64	2.63	0.69	2.72	0.61	2.94	0.62	3.04	0.61	21.705	0.0001**
OCQ	2.98	0.55	3.07	0.59	3.08	0.59	3.20	0.59	3.36	0.58	12.223	0.0001**
CYN	3.07	0.85	3.11	0.96	3.28	0.82	3.20	0.79	3.07	0.86	1.701	0.148
COG	2.74	1.04	2.88	1.12	3.13	1.10	2.94	1.01	2.92	1.05	2.509	0.041*
AFF	2.45	1.09	2.48	1.02	2.59	1.09	2.50	1.10	2.42	1.07	0.640	0.634
BEH	2.76	0.93	2.88	0.89	3.04	0.97	2.80	0.88	2.83	0.87	2.199	0.067
OCY	2.75	0.75	2.84	0.82	3.01	0.84	2.86	0.75	2.81	0.83	2.120	0.076

Note: Scales: AC – Affective commitment, CC – Continuance commitment, NC – Normative commitment, OCQ – Organisational commitment questionnaire; CYN – Cynical personality, COG – Cognitive part, AFF – Affective part, BEH – Behavioural part, OCY – Organisational cynicism.

been working for more than ten years. In general, the longer individuals worked in the organisation, the stronger their commitment became, and the differences were statistically significant (p < .001). The same trend was found in the case of normative commitment, but affective commitment decreased in the group with 3–5 years seniority ($\bar{x}$ = 3.19, SD .88), continuance commitment was decreasing in the group with 5–10 years seniority ($\bar{x}$ = 3.16, SD .76). The strength of organisational cynicism did not differ depending on the time worked in the organisation, except for the cognitive part of cynicism (p = .041). Five years was that limit up to which cognitive cynicism was increasing. Organisational commitment and cynicism were further tested taking onto account companies' relationship with CSR.

Thus, a higher proportion of respondents were individuals who worked in organisations providing public reports on how they implemented CSR initiatives. A higher share of such respondents worked in both public and private sectors. The means, standard deviations and reliability of differences of organisational commitment and organisational cynicism indicators in different groups of companies are presented in Table 3 and Table 4, respectively.

The comparison of three different groups shows an increasing trend in the means of OCQ. The highest mean of organisational commitment was found in enterprises with substantive CSR ($\bar{x}$ = 3.29, SD .58), while the lowest mean was identified in the companies that did not declare themselves as socially responsible ($\bar{x}$ = 2.96, SD .58). Meanwhile, organisations that declare themselves to be socially responsible but do not provide CSR reports occupy an "intermediate" position, and the ANOVA test showed statistically significant differences (p < .001). The same trends were found in the affective, continuance and normative commitment subscales, and differences in all cases were statistically significant.

Significant differences were found when assessing organisational cynicism in enterprises with CSR compared to those without CSR. That is, the lowest combined mean of organisational cynicism was found in organisations that reported CSR initiatives ($\bar{x}$ = 2.65, SD .80), and the highest was in those enterprises that did not associate themselves with CSR ($\bar{x}$ = 3.10, SD .74). Again, as in the case of measuring organisational commitment, the intermediate position was occupied by companies with symbolic social responsibility. The same trend also remained in the individual subscales of organisational cynicism, and differences between groups of companies in all cases were statistically significant (p < .001).

The ANOVA test results showed several differences in organisational commitment and organisational cynicism depending on the sector in which respondents worked (Table 5 and Table 6).

The estimate of OCQ (Table 5) was higher in the public sector ($\bar{x}$ = 3.21, SD .56) than in the private sector ($\bar{x}$ = 3.10, SD .61), and the difference was statistically significant (p = .006). The means of affective and normative commitment in the public sector were also higher, and differences, compared to the private sector, were statistically significant. Only continuance commitment became an exception, which shows that individuals evaluated their future job prospects in both sectors similarly.

Table 3. Results of organisational commitment verification in different groups of companies

Scales	Symbolic CSR, N = 287		Substantive CSR, N = 464		Not CSR, N = 230		ANOVA test results	
	Mean	SD	Mean	SD	Mean	SD	F	p
AC	3.25	0.89	3.50	0.83	3.10	0.81	19.545	0.0001**
CC	3.13	0.76	3.33	0.71	3.02	0.78	15.152	0.0001**
NC	2.73	0.64	2.84	0.69	2.68	0.64	5.055	0.007**
OCQ	3.06	0.60	3.29	0.58	2.96	0.54	29.114	0.0001**

Note: * statistical significance level α = 0.05; ** statistical significance level α = 0.01.
Scales: AC – Affective commitment, CC – Continuance commitment, NC – Normative commitment, OCQ – Organisational commitment questionnaire.

Table 4. Results of organisational cynicism verification in different groups of companies

Scales	Symbolic CSR, N = 287		Substantive CSR, N = 464		Not CSR, N = 230		ANOVA test results	
	Mean	SD	Mean	SD	Mean	SD	F	p
CYN	3.19	0.84	2.98	0.89	3.41	0.83	19.844	0.0001**
COG	3.09	1.06	2.64	1.04	3.26	1.04	32.871	0.0001**
AFF	2.63	1.09	2.26	1.03	2.74	1.01	20.031	0.0001**
BEH	2.99	0.91	2.72	0.90	2.98	0.87	11.180	0.0001**
OCY	2.98	0.79	2.65	0.80	3.10	0.74	30.385	0.0001**

Note: * statistical significance level α = 0.05; ** statistical significance level α = 0.01.
Scales: CYN – Cynical personality, COG – Cognitive part, AFF – Affective part, BEH – Behavioural part, OCY – Organisational cynicism.

Table 5. Organisational commitment in public and private sector

Scales	Public sector, N = 411		Private sector, N = 570		ANOVA test results	
	Mean	SD	Mean	SD	F	p
AC	3.43	0.85	3.26	0.86	2.950	0.003**
CC	3.23	0.74	3.18	0.76	0.994	0.320
NC	2.82	0.68	2,73	0.66	2.101	0.036*
OCQ	3.21	0.56	3.10	0.61	2.831	0.005**

Note: * statistical significance level α = 0.05; ** statistical significance level α = 0.01.
Scales: AC – Affective commitment, CC – Continuance commitment, NC – Normative commitment, OCQ – Organisational commitment questionnaire.

Table 6. Organisational cynicism in public and private sector

Scales	Public sector, N = 411		Private sector, N = 570		ANOVA test results	
	Mean	SD	Mean	SD	F	p
CYN	2.98	0.91	3.25	0.84	–4.795	0.0001**
COG	2.81	1.03	2.99	1.10	–2.627	0.009**
AFF	2.50	1.10	2.47	1.04	0.502	0.616
BEH	2.79	0,93	2.91	0.88	–2.151	0.032*
OCY	2.77	0.81	2.91	0.80	–2.611	0.009**

Note: * statistical significance level α = 0.05; ** statistical significance level α = 0.01.
Scales: CYN – Cynical personality, COG – Cognitive part, AFF – Affective part, BEH – Behavioural part, OCY – Organisational cynicism.

In the public sector, the overall indicator of organisational cynicism was lower than in the private sector (in public, $\bar{x}$ = 2.77, SD .81, in private, $\bar{x}$ = 2.91, SD .80, p = .009) (Table 6). When cynicism was measured by individual subscales, the trend remained similar, except for affective cynicism. In this case, the difference in both sectors was not significant (p = .616).

Organisational commitment in public and private sectors was additionally measured according to the group to which companies belonged (Table 7).

The means of OCQ in both public and private sector were highest in the group of companies reporting on CSR initiatives ($\bar{x}$ = 3.53, SD .63 and $\bar{x}$ = 3.43, SD .78, respectively). Meanwhile, the lowest means in both sectors were in the group of companies that did not report CSR in their operations (in public, $\bar{x}$ = 3.12, SD .74 and in private, $\bar{x}$ = 2.99, SD .66). The intermediate position was occupied by companies declaring CSR but not publicly reporting it (symbolic CSR), with statistically significant differences between groups of companies in both sectors (p < .001). The means in both groups were similarly distributed in affective, continuance and normative commitment cases too (the highest were for enterprises with substantive CSR; and the lowest, for not CSR companies). Differences between groups were not statistically significant only when measuring normative commitment in public sector enterprises (p = .209).

The lowest indicators of organisational cynicism (Table 8) in both sectors were found for substantive CSR companies (in public sector, $\bar{x}$ = 2.59, SD .78 and in private, $\bar{x}$ = 2.71, SD .81, respectively). The not CSR group of

Table 7. Organisational commitment with regard to CSR and sector of enterprise activity

Sub-scales and scale	Public sector, N = 411								Private sector, N = 570							
	Symbolic CSR, N = 125		Substantive CSR, N = 222		Not CSR, N = 64		t	p-value	Symbolic CSR, N = 162		Substantive CSR, N = 242		Not CSR, N = 166		t	p-value
	Mean	SD	Mean	SD	Mean	SD			Mean	SD	Mean	SD	Mean	SD		
AC	3.21	0.81	3.59	0.82	3.27	0.89	9.674	0.0001**	3.27	0.95	3.42	0.82	3.03	0.77	10.197	0.0001**
CC	3.16	0.75	3.35	0.70	2.92	0.79	9.607	0.0001**	3.11	0.77	3.31	0.73	3.06	0.78	6.361	0.002**
NC	2.75	0.67	2.88	0.70	2.79	0.60	1.570	0.209	2.72	0.62	2.81	0.68	2.64	0.66	3.143	0.044*
OCQ	3.15	0.71	3.53	0.63	3.12	0.74	17.627	0.0001**	3.15	0.76	3.43	0.78	2.99	0.66	18.317	0.0001**

Note: *statistical significance level α = 0.05; **statistical significance level α = 0.01.
Scales: AC – Affective commitment, CC – Continuance commitment, NC – Normative commitment; OCQ – Organisational commitment questionnaire.

Table 8. Organisational cynicism with regard to CSR and sector of enterprise activity

Sub-scales and scale	Public sector, N = 411								Private sector, N = 570							
	Symbolic CSR, N = 125		Substantive CSR, N = 222		Not CSR, N = 64		t	p-value	Symbolic CSR, N = 162		Substantive CSR, N = 242		Not CSR, N = 166		t	p-value
	Mean	SD	Mean	SD	Mean	SD			Mean	SD	Mean	SD	Mean	SD		
CYN	3.15	0.87	2.84	0.89	3.15	0.95	6.447	0.002**	3.21	0.82	3.10	0.86	3.50	0.76	11.835	0.0001**
COG	3.11	1.03	2.60	0.96	2.97	1.14	11.091	0.0001**	3.07	1.08	2.68	1.10	3.38	0.98	22.001	0.0001**
AFF	2.76	1.10	2.29	1.02	2.71	1.22	8.955	0.0001**	2.53	1.07	2.23	1.04	2.75	0.93	13.041	0.0001**
BEH	3.02	0.90	2.62	0.89	2.91	1.01	8.348	0.0001**	2.98	0.91	2.81	0.91	3.01	0.81	3.115	0.045*
OCY	3.01	0.76	2.59	0.78	2.94	0.90	13.120	0.0001**	2.95	0.82	2.71	0.81	3.16	0.67	17.240	0.0001**

Note: * statistical significance level α = 0.05; ** statistical significance level α = 0.01.
Scales: CYN – Cynical personality, COG – Cognitive part, AFF – Affective part, BEH – Behavioural part, OCY – Organisational cynicism.

companies stood out with the highest estimates of organisational cynicism (in public sector, $\bar{x}$ = 2.59, SD .78 and in private, $\bar{x}$ = 2.94, SD .90, respectively), with statistically significant differences between all three groups ($p < .001$). The same trend also remained in both sectors of activity when cynicism was measured by the individual subscales, which indicates respondents' consistent reactions depending on how companies behave in relation to CSR.

5. Conclusions and discussion

This exploratory study investigated how organisational cynicism and organisational commitment manifested themselves in organisations that took different positions with regard to CSR. Unlike in previous studies, in order to make comparisons, the companies were divided into three groups according to their position in relation with CSR. That is, whether they were open and accountable for their initiatives to stakeholders (substantive), used CSR only in public communication (symbolic) or did not associate themselves with CSR at all.

A study conducted by Allen and Meyer (1993) has found that affective and normative commitment increased significantly with employee age, and that an increase in continuance commitment was more related to the increase in organisational commitment and seniority. In this study, depending on seniority, only normative commitment was consistently increasing. Also, the increase in organisational commitment was observed when using the OCQ scale.

The strength of organisational commitment was quite clearly distributed with regard to CSR. It was found that organisational commitment estimates were consistently distributed according to the group to which the organisations were assigned. The highest estimate was found in the group whose companies not only declared that they were socially responsible, but also publicly reported to stakeholders. The means of affective commitment were the highest, and the means of normative commitment were the lowest in both the public and private sectors. Although another study conducted in Lithuania did not distinguish sectors (and telework was investigated), similar trends were obtained (Stankevičienė et al., 2023). This could be due to the values characteristic of the national culture, which explain affective and normative commitment (Meyer et al., 2012).

The fact that unlike symbolic CSR, substantive CSR is positively related to affective commitment was found by Nejati and Shafaei (2023). Meanwhile, the results of this study show that all three forms of commitment were stronger in the companies whose CSR was substantive than in the rest of the companies. The same statistically significant trend in the distribution of estimates also came to light when measuring affective, continuance and normative commitment. According to Loor-Zambrano et al. (2022), accountability of companies regarding social consequences of their activities can improve relations with external stakeholders, attract qualified human resources, and increase motivation and commitment of current employees. Furthermore, Chatzopoulou et al. (2022) found that when the company's CSR motives were directed outwards rather than inwards, employees' organisational commitment was stronger.

A publicly released CSR report signals that the organisation is open to the "judgment" of stakeholders, which can compare practical steps with the report. At the same time, this also encourages organisations themselves to ground their practices on the declared virtues. Therefore, in the context of the signalling theory, transmission of information through specific actions that confirm organisational virtues can be useful for a more positive evaluation of the organisation (Bergh et al., 2019). This can explain why the indicators of organisational commitment were the lowest in the group of organisations that did not declare CSR in their activities at all, while the indicators of the group that declared CSR but did not report it (symbolic) occupied the intermediate position.

Organisations that symbolically declare that they are socially responsible, but do not report to stakeholders, send a contradictory signal. According to Moratis (2018), information asymmetry in the enterprise is related to the opacity inherent in CSR. When measuring organisational cynicism, it was found that the estimates of organisational cynicism in companies that did not report on CSR activities were higher than in the ones that reported to the society.

Although Shahzadi et al. (2024) applied a different methodological approach, their study showed that symbolic CSR, which was commonly used to build reputation, was related to greater employee cynicism, unlike substantive CSR.

It was also examined how organisational commitment and cynicism manifested themselves in public and private sector companies. It turned out that organisational cynicism was weaker in the public sector. This result differs from the trend found by Helvaci and Başaran (2020), who conducted a study in the Turkish education sector. The authors noted that employees' opinions about organisational cynicism and its subdimensions differed depending on whether they worked in public or private organisations. That is, public sector employees were slightly more inclined to cynicism in Turkey. Similar studies comparing these sectors could not be found in countries culturally closer to Lithuania. Meanwhile, in neighbouring Poland, which shares the same religion and several centuries of cultural and political relations (common state), organisational commitment was stronger in the public sector (Grego-Planer, 2019). A similar result, although the means were lower, was also identified in Lithuania.

After grouping companies by their position with regard to CSR, in both groups, the highest organisational commitment was revealed in companies declaring CSR initiatives. Cynicism was weakest there. Vice versa, cynicism was strongest and organisational commitment was weakest in companies that did not associate themselves with CSR.

Thus, distinct trends have been identified, which allow to clearly link organisational commitment and cynicism to the position of the company in relation to CSR. Commitment and cynicism demonstrated by employees emerges as a kind of feedback signal. In this context, the selected research approach and results extend the application of the signalling theory when investigating corporate social responsibility. Organisational commitment and cynicism can be understood as signals of different strengths, indicating employees' reactions to the level of social responsibility. In practice, research results serve as evidence to managers that it makes more sense to choose substantive CSR rather than to imitate social responsibility in order to achieve stronger organisational commitment and to guard against the growth of employee cynicism. Employee organisational commitment or cynicism can be interpreted as a feedback signal sent by employees, which should be taken into account by managers making decisions regarding corporate social responsibility. Therefore, managers of organisations should carefully consider how they use CSR strategies and prioritize those activities that have a real and positive impact on both employees and the society. This can improve employee attitude towards the organisation and help prevent the damage caused by ational cynicism.

The study has several limitations that are important to note. The employed cross-sectional study design does not allow us to unequivocally state that it is namely the different positions of organisations in relation to CSR that affected the indicators of organisational commitment and organisational cynicism. This requires different methods, but the current result is also sufficiently informative and promising, although there are many reasons determining organisational commitment and employee cynicism, which could be further analysed, taking into account or developing classification of organisations, proposed in this paper. In addition, grouping of companies was based only on the extent to which they report about themselves on their web pages; the study did not take into account what standards companies used; e.g., ISO 26000 or SA 8000. The UNGC is often criticized for not guaranteeing that participating companies will honour their commitments in good faith (Brown et al., 2018). On the other hand, the ISO 26000 standard (although it has serious shortcomings) can be an example that, considering the implementation of societal values and business goals, can serve as a signalling tool to companies seeking to communicate the quality of their CSR (Moratis, 2018). Therefore, the fact that companies belonging to the UNGC network were included in the study might have influenced the reactions and responses of employees as stakeholders. In the future, organisations that use strict standards requiring accountability could be surveyed and the survey could be repeated in culturally close countries. The fact that the obtained results of organisational commitment were similar to those found in Poland (Grego-Planer, 2019) encourages to look for reasons for this in culture. For example, according to McGuire et al. (2012), religious social norms are associated with fewer violations of accountability. Like Poland, Lithuania is predominantly Catholic, which affects value approaches, reactions and behaviours of employees (Vveinhardt & Deikus, 2021; Vveinhardt et al., 2021); therefore, evaluation of the role of religiosity-related moral norms in the context of CSR could be one of the aspects of future research.

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