



How do firm social practices produce social impacts? Investigating the role of social and long-term orientation

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ABSTRACT

Sustainability practices are expected to yield positive outcomes for both firms and the community. The literature reviewing the relationship between sustainability practices and performance has mainly been concerned with environmental issues and financial outcomes. However, there are few empirical studies that deal with the social dimension of sustainability. This article seeks to address these gaps and contribute to social sustainability studies by suggesting a positive correlation between firms' social sustainability practices – towards employees and community - and social performance, highlighting the role of social and long-term orientation as mediators. Social identity theory and practice-based view are employed to explain these relational mechanisms. Data were collected through a survey of Italian firms in the manufacturing and trade sectors. A two-stage structural equation modeling approach was followed to test the proposed mediation model.

The results reveal that when practices are supported by a strong orientation, it triggers the process of social identification, thereby enhancing the firm's social outcomes. From a practice-based view, orientation can explain the performance differences among firms. To succeed in enhancing social impacts, managers and policymakers should prioritise promoting the cultural aspects of sustainability.

1. Introduction

In recent decades and with the presence of important social, environmental, and economic issues affecting every part of the world, the study of sustainability and its implementation has attracted great interest in the academic and corporate fields (Meuer et al., 2020; Robèrt et al., 2002). The literature on corporate sustainability widely acknowledges the presence of three dimensions—social, environmental, and economic—that are crucial to contributing to sustainable development in the medium to long term (Elkington, 1998; Lankoski, 2016). The economic pillar focuses on the ability to produce income and labour in a sustained manner, enhancing market and financial performance; environmental sustainability, meanwhile, is concerned with the respect and healthy development of the ecosystem and renewal of natural resources; and social sustainability pertains to the ability to ensure the equitable distribution of the conditions necessary for human well-being (Bansal, 2005).

Despite the importance of pursuing all three dimensions of sustainability, the extant literature has rarely focused on the social dimension of sustainability practices and the implications on firms' social

performance (Arora and De, 2020; Miroshnychenko and De Massis, 2022). Studies on the organisational outcomes of Corporate Social Responsibility (CSR) have primarily measured its impacts on financial performance (Fatima and Elbanna, 2023; Goyal et al., 2013), while other scholars have predominantly focused on purely economic and environmental elements of sustainability in analysing the relationship between firm practices and performance (Arora and De, 2020; Golobic et al., 2020; Seles et al., 2019). This study helps to bridge this gap by delving into the link between firm social practices and social performance.

Social practices are initiatives that a firm implements for the benefit of employees and the community (e.g., fostering education, improving welfare, and equal opportunities) (Wang and Dai, 2018; Ortiz-de Mandojana and Bansal, 2016). However, it is critical to understand if and how the implementation of these practices leads to an effective improvement in the social conditions of employees and communities. The practice-based view (PBV) seeks to provide an explanation regarding the ability to achieve high firm performance by adopting a set of specific practices. These specific practices should be imitable, publicly available, and transferable from one firm to another (Carter et al., 2017;

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Liu et al., 2023). While PBV argues that firms' engagement in social practices affects their social performance, it is likely that this relationship is influenced by other factors as well (Betts et al., 2018). The factors that may come into play are classified in the literature as contextual and regulatory factors, political and cultural factors, or ideological factors (Abid et al., 2020). In this respect, there are additional gaps in the scientific literature regarding the existing influence mechanisms (Wang et al., 2022). To provide evidence on the ways through which corporate social sustainability practices can facilitate the achievement of enhanced social performance, as argued by PBV, this study introduces the concepts of social sustainability orientation and long-term orientation. Moreover, the lens of social identity theory (SIT) is applied to understand the role orientation plays in enhancing social performance.

The fundamental idea of the study is to prove that a firm's orientation towards sustainability will encourage the social identification of employees and their greater commitment to social practices, and consequently improve organisational social performance (Wang et al., 2022).

Drawing upon the above-mentioned theories, this study presents a research model aimed at addressing two research questions: (1) How does the implementation of social practices towards employees and the community impact the firm's social performance? (2) Does social and long-term orientation play a role in mediating this relationship?

A two-stage structural equation model (SEM) methodology is used to test the research hypotheses.

The remainder of this study is organised as follows: Section 2 presents the theoretical frameworks, existing empirical literature, and hypothesis development. Section 3 describes the methodology applied; section 4 presents the key findings obtained from the analysis. Section 5 critically examines the results. Section 6 presents the conclusion, limiting aspects, and opportunities for future research.

2. Theoretical framework and hypothesis

2.1. Practice-based view and social identity theory

The concept of PBV (Bromiley and Rau, 2014) has been widely used in the literature to demonstrate how the use of a range of practices that are "imitable, commonly available, and transportable from one firm to another" significantly influences firm performance and accounts for differences in performance among firms (Tiware et al., 2020; Rehman Khan and Yu, 2021). According to the PBV, firms may not have a broad awareness of all available and adoptable practices to improve their performance outcomes due to limited rationality (Bromiley and Rau, 2016). PBV assumes that differences in firm performance results may depend on the many and very different practices that can be implemented in firms (Liu et al., 2023).

The positive aspects following implementing a practice are varied among firms and are influenced by several factors (e.g., social, contextual, organisational, or sectoral factors) (Bansal et al., 2014; Bromiley and Rau, 2016). Bromiley and Rau (2014) acknowledge the presence of various relevant factors and advocate for studies applying PBV to incorporate moderating and mediating variables to test the relational mechanisms between practices and performance.

The effectiveness of implementing social practices can be explained by the extent to which employees identify with the firm's values and aims. If a firm implements practices only in reply to external pressure (e.g., regulation or market expectations), without expressing genuine orientation towards sustainability, the limited link of the activities introduced with organisational aims can create a perception of inconsistency and erode trust. On the contrary, when a firm has a clear orientation that resonates with its employees and motivates them to contribute to the firm's success (Barthélemy, 2022; Wang et al., 2022), it can foster organisational commitment and improve performance. In this regard, SIT can be used to explain the role of firm orientation in nurturing social identification (Kanzola et al., 2023; Wang et al., 2022).

According to SIT, two identities exist in an individual's notion of self: a personal identity (the "I") and a social identity (the "We") (Ashforth et al., 2008; Van Dick et al., 2004). This social identity is shaped through the ability to recognize oneself and others into certain social categories. This leads to social identification, which is the ability to value and build one's personality by recognizing oneself and feeling part of some grouping of individuals (Ashforth and Mael, 1989).

Early versions of SIT, proposed by Tajfel and Turner (1979, 1985), emphasised an individual's motivations for either embracing or rejecting group membership. When applied to a corporate context, identification with an organisation enhances personal performance toward it (Ashforth and Mael, 1989), as it causes the individual to maintain a high level of commitment to the activities that must perform, and which beliefs are akin to the identity. Feeling an integral part of a firm increases levels of self-confidence and social engagement, contributing to the achievement of corporate aims and high levels of performance (Farooq et al., 2014; Wang et al., 2022). The determinants that make a firm succeed in achieving social performance consist of its orientation and identity (Bingham et al., 2011).

The combination of PBV and SIT provides the theoretical lens to analyse the impact of social sustainability practices on firm social performance, as theorised by PBV, which is only manifested when a firm's social identity is characterised by a focus on social and long-term orientation, as part of SIT. It is crucial to note that social practices alone cannot be sufficient for employees to identify with the firm. However, when combined with a genuine pursuit of social sustainability, as indicated by a strong orientation towards social and long-term goals, these practices can enable achieving higher organisational commitment and greater effectiveness of social initiatives.

2.2. The effects of social sustainability practices on firm social performance

In the literature, the social pillar of sustainability focuses mainly on two clusters of social purposes. The first cluster pertains to improving the well-being, health, and safety of employees, while also ensuring the respect of their human rights and striving for gender equality within corporate functions (Abid et al., 2020). The second cluster aims to promote educational programs for the surrounding community that, through the implementation of charitable actions, enable firms to gain social legitimacy (Wang et al., 2022).

In other words, implementing social sustainability requires adopting initiatives and policies to improve the wealth and well-being of both the firm's employees and the community in which a firm operates and to which it holds itself responsible (Wang et al., 2022).

Some of the social practices used in previous studies have been expressed, in terms of ensuring a safe and hospitable work environment; respecting multiculturalism within company figures; offering fair and decent compensation; and respecting gender equality (Tran et al., 2023; Wang et al., 2022). Scholars who have analysed the social dimension of sustainability over the years have primarily addressed internal social sustainability practices, i.e., those related to employees (Hutchins and Sutherland, 2008; Abid et al., 2020). A few have also considered community-oriented practices and social involvement (Wang et al., 2022) or supply chain social aspects (Silva et al., 2023).

With reference to outcomes, most scholars explored the effects of CSR practices on operational or economic performance, consistently discovering a positive impact (Nath and Agrawal, 2020; Wang et al., 2022). Often a quantitative model was used to test the direct relationship between sustainability practices and firm performance (Seles et al., 2019; Wang et al., 2022).

Corporate social performance has, on the other hand, often been overlooked as it is considerably difficult to monitor and measure (Di Vaio et al., 2022; Fernando et al., 2022).

However, when social practices are implemented and the pursuit of

sustainability affects the entire corporate structure in all its forms, it is, also, a good rule of thumb to monitor and manage social performance over time (Fernando et al., 2022). The term social performance can refer to improvements in the occupational health and safety of employees; maintaining employee morale at a high level through improvements in the work environment; and ensuring opportunities for employment and professional growth for both its employees and the surrounding community (Evans et al., 2022; Khan et al., 2022). Measuring social performance is important because allows it to keep track of social goals achievement, to maintain high standards of health and safety at work, and, in the end, to contribute to a firm's survival and development (Di Vaio and Varriale, 2020; Wang et al., 2022).

Some studies focused on the social dimension have made distinctions between basic and advanced practices. A positive impact of advanced social practices on operational performance (Marshall et al., 2015) was identified; while basic social practices did not produce consistent impacts on performance (Croom et al., 2018).

Other studies analysed the effect of both environmental and social sustainability practices on the triple bottom line (TBL) (Bag, 2023; Wang and Dai, 2018) and divided social practices into internal (related to employees' human rights, philanthropy, and safety) and external ones (related to monitoring, evaluation, and social collaboration with suppliers). These studies reveal that internal environmental and social management practices do not directly influence the corporate sustainability performance (Gawankar et al., 2017; Wang and Dai, 2018). Conversely, Cantele and Zardini (2018) discovered a positive relationship between the social dimension of sustainability, particularly employees' relationships, and competitive advantage and firm performance. The triggers for this positive effect are reputation, customer satisfaction and organisational commitment.

2.3. Social sustainability orientation

The firm's ability to pursue social sustainability aims and effectively implement good social sustainability practices, all while achieving performance improvements, may be contingent upon its degree of social sustainability orientation (SSO) (Nath and Agrawal, 2020). To speak about sustainability orientation is to refer to the beliefs and motivations that drive a firm to develop business and strategic decisions that are inclusive of existing environmental and social aspects (Kuckertz and Wagner, 2010; Khizar et al., 2022). A firm that promotes a sustainability orientation internally must value and increase positive activities and actions towards the outside, while limiting behaviours that may inhibit the implementation of sustainability-related initiatives (Chistov et al., 2023; Khizar et al., 2022).

Sustainability orientation refers to the entrepreneurial spirit that guides the firm in the proper implementation of sustainability practices and in achieving strategic and competitive aims (Gali et al., 2020; Wang et al., 2022).

Studies on sustainability orientation have highlighted varying interpretations and associated performance impacts (Berman et al., 1999; Nath and Agrawal, 2020). Firms that have incorporated social sustainability orientation into their core business are aware of the need to minimise their impact on the community (Banerjee, 2002).

Scholars, in exploring this concept, have often used it as an antecedent for the implementation of social practices, they have analysed its impact on practices and, consequently, the impact of practices on business performance (Croom et al., 2018; Wang et al., 2022). Marshall et al. (2015) defined sustainability orientation as a firm's awareness of the effect of its actions that guide its decision-making toward the environment, employees, and society.

Croom et al. (2018) defined SSO as a firm's engagement in social sustainability practices. They examined the relationship between this orientation and operational performance. In more detail, their concept of orientation delves into the firm's ability to convey the relevance of social sustainability to all employees, to elevate social sustainability to a

main corporate aim, and conceive of social sustainability as a priority daily activity (Croom et al., 2018).

Enriching previous studies, Nath and Agrawal (2020) present an integrated theoretical model that analyses the impacts of SSO on operational performance. They emphasise the mediating role of basic and advanced practices within this relationship. Additionally, Wang et al. (2022) used SSO as a driving force for implementing good social practices.

However, despite studies described in the previous section showing that in most cases, practices alone do not have a positive relevant effect on performance, none of them have proposed a mediating role of orientation in the relationship between practices and performance outcomes (Dickel and Eckardt, 2021; Wang et al., 2022).

2.4. Long-term orientation

Temporal orientation reflects the extent to which strategic corporate decisions are focused on the future (Lee and Liebenau, 1999; Wang and Bansal, 2012). Long-term orientation refers to the strategic decisions a firm makes to emphasise aims, allocate resources, and build future competitive advantages that generate effective long-term results (Croom et al., 2018; Wang and Bansal, 2012).

Compared to firms that focus on immediate or short-term gain, firms with a long-term orientation often engage in activities and invest in resources that may not produce immediate returns (Lumpkin et al., 2010; Wang and Bansal, 2012).

Time is a relevant dimension of sustainability (Bansal and DesJardine, 2014; Lozano, 2008). The concept of sustainable development incorporates inter-generational equity (Brundtland, 1987), emphasising that decisions made in the pursuit of sustainability are expected to produce effects over a medium to long period.

In fact, firms with a long-term orientation can better satisfy the interests of all stakeholders by facilitating the dissemination of sustainability practices at all operational levels (Wang and Bansal, 2012). Long-term orientation also emphasises the importance of looking to the future, necessitating companies to consider the consequences of their actions, ensuring they bring no harm to the people and community of today and tomorrow (Kim et al., 2020; Slawinski and Bansal, 2015).

Manifesting a long-term vision allows the firm to commit to sustainable development, as sustainability changes require time to be realised, and an exclusive focus on short time would mean avoiding all those investments that are not expected to produce immediate results; but the balance between financial and sustainability aims usually requires a certain time to avoid short term trade-offs. In the end, without long-term orientation, the firm risks not achieving economic, strategic, and competitive advantage results (Dou et al., 2019).

Wang and Bansal (2012) show that long-term orientation positively mediates the impact of CSR activities on a firm's financial performance. Croom et al. (2018), on the other hand, examined how SSO affects the operational performances of firms by implementing socially sustainable supply chain practices. Their findings indicate that these relationships are strongly influenced by the moderating role of the firm's long-term orientation.

Flammer and Bansal (2017) propose a theoretical framework and conduct an empirical study to examine the impact of adopting a long-term orientation, induced using long-term incentives, on enhancing value and improving firm performance in the long run.

2.5. Research hypotheses and model development

Despite the theoretical assumptions of the PBV, the empirical studies on the relationship between sustainability practices and performance have generated mixed results (Croom et al., 2018; Wang and Dai, 2018), highlighting that this link can be too intricate to be defined by a simple direct relationship (Gawankar et al., 2017). While some authors have started to analyse the impact of orientation (Jagani and Hong, 2022;

Wang et al., 2022) in driving firms' practices, they rarely considered that orientation could mediate the effect of social practices on firms' outcomes (Wang and Bansal, 2012). The underlying idea is that there is a potentially positive effect of social sustainability on social performance; however, this positive impact is verified only when practices are matched with a strong social and long-term orientation that encourages their adoption and fosters the pursuit of effective strategies in the long run (Marshall et al., 2015; Croom et al., 2018). In the light of SIT, social and long-term orientation can be key to the process of organisational identification. This triggers a sense of belonging and organisational commitment among employees, thus activating the effect of practices on performance.

To further investigate the mediating effect of orientation in the relationship between sustainability practice and performance, this section presents the research model (Fig. 1) that defines the main variables and explains the relationships between them through the following hypotheses.

- Social practices towards the community positively affect social performance, and this effect is completely mediated by social sustainability orientation (H1a) or long-term orientation (H1b).
- Social practices towards employees positively affect social performance, and this effect is completely mediated by social sustainability orientation (H2a) or long-term orientation (H2b).

3. Methodology

3.1. Sample and data collection

Data collection was undertaken using an online survey system. A sample of 150 Italian firms from the manufacturing and trade industries participated in the study. The survey was distributed via the LimeSurvey platform, accompanied by an e-mail introduction. To ensure comprehensive data collection, the process involved sending one baseline survey and two follow-ups over a period of three months. The study only targeted participants at the managerial or executive level. At the end of the period allowed for compilation, 175 responses were collected, but only 150 were found to be fully completed. The data obtained were analysed using SEM methodology, which was considered suitable to show, starting from a theoretical model, the actual contribution of mediators (social and long-term orientation) in the relationship between practices and performance.

3.2. Descriptive characteristics

To ensure a better understanding of the sample, it is important to outline certain characteristics of the firms involved. The respondents

were 61.3% male ($n = 92$), mainly positioned in an age range of 45–54 years (38.6%; $n = 58$), and with more than 10 years of firm experience (60.7%, $n = 91$).

When considering their organisational roles, a substantial number of the individuals held the position of chief executive officer (CEO), comprising 57.3% ($n = 86$) of the total sample. Moreover, a majority of them possessed a high school diploma, accounting for 56.7% ($n = 85$). It is worth noting that most of the firms in the sample study were small, with less than 50 employees (78.7%, $n = 118$).

Finally, as for industry classification, many companies are engaged in the production and trade of machinery, equipment, and accessories for industry, or trade and production of drugs and medical devices.

3.3. Measures

The survey consisted of multiple-item measures for all model constructs. Consulting the sustainability literature identified all variables needed to conduct the analysis, and existing scales were carefully adapted to suit the research context (Table 1). The scales used and adapted from previous literature, are also consistent with the main international sustainability standards (such as the UN Global Compact, Global Reporting Initiative, and UN Sustainable Development Goals).

Based on the studies that have previously analysed different aspects of social sustainability practices (Aracil-Jordá et al., 2023; Evans et al., 2022) and their impact on performance, the present study employs a concept of social sustainability practices consisting of two aspects: employee-oriented firm social practices and community-oriented firm social practices. Community-oriented social practices (COM) were measured with a four-item scale (Wang and Dai, 2018; Zhang et al., 2018), while a three-item scale (Wang and Dai, 2018; Zhang et al., 2018) was utilised for employee-oriented social practices (EMP).

The assessment of social sustainability orientation (SOR) was conducted with a four-item scale (Croom et al., 2018) and long-term orientation (LTOR) with a three-item scale (Croom et al., 2018). Firm social performance (SOPERF), intended to refer to the firm's ability to achieve social goals and outcomes (Fernando et al., 2022; Wang et al., 2022), was measured with a three-item scale, adapting the scale proposed by Das (2018) to ensure its suitability to the present study. All items were measured using a five-point Likert scale, from 1 (strongly disagree) to 5 (strongly agree).

4. Data analysis and results

The data were analysed following a two-step structural equation modeling (SEM) approach (Anderson and Gerbing, 1988) to test the proposed hypotheses. SEM is a quantitative methodology widely used to verify potential correlations existing among several factors and depicted

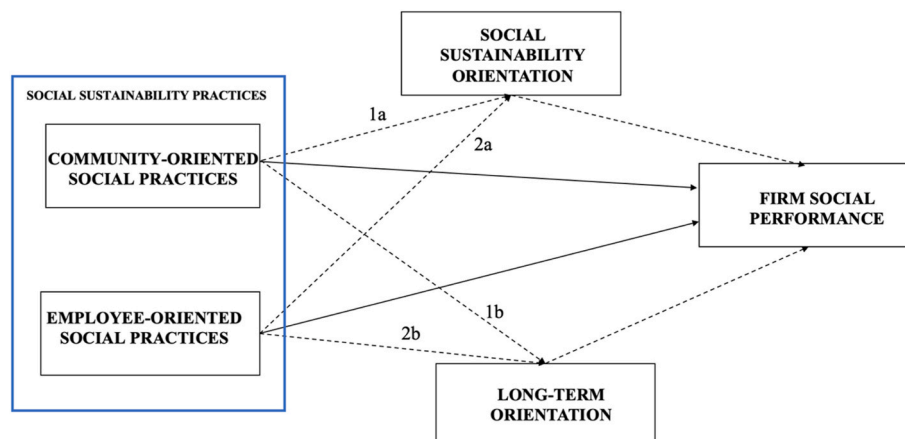


Fig. 1. The research model.

Table 1
Measurement scales

Constructs and items	Cronbach's alpha	CR	AVE
Community-oriented social practices^a	0.86	0.85	0.58
COM1: We continuously promote community education and cultural development.			
COM2: Our employees often volunteer for local charities.			
COM3: Our firm supports non-governmental organisations working in problematic areas (healthcare, education, culture ...)			
COM4: We promote corporate social responsibility in the industry.			
Employee-oriented social practices^a	0.77	0.79	0.55
EMP1: We pay a "living wage" greater than a country or region's minimum wage.			
EMP2: We provide opportunities for continuing education for employees.			
EMP3: All workers have equal opportunity for employment, promotion, and wages (i.e., no difference regarding gender, or nationality).			
Social sustainability orientation^b	0.93	0.92	0.74
SOR1: At your firm, you provided information to all employees to relate the importance of social sustainability.			
SOR2: You tried to promote social sustainability as a major goal across all departments.			
SOR3: Your firm had a clear policy statement urging social sustainability in every area of operation.			
SOR4: Social sustainability was a high-priority activity in your firm.			
Long-term orientation^b	0.89	0.88	0.71
LTOR1: As my firm defines strategies, we generally emphasise long-term (more than five years) goals and strategies.			
LTOR2: My firm's criteria for resource allocation largely reflected long-term considerations.			
LTOR3: As my firm defined strategies, our major concern was how to build future competitive advantages.			
Firm social performance^c	0.80	0.83	0.64
SOPERF1: Improvement in occupational health and safety of employees			
SOPERF2: Improvement in the morale of employees to a considerable level due to better working environment of the organisation			
SOPERF3: Improvement in the opportunities of the surrounding community in respect of employment/business			

Goodness-of-fit indices: $\chi^2 = 193.65$ (df = 109), (p-value <0.01); NFI = 0.90; CFI = 0.95; GFI = 0.90; RMR = 0.07; RMSEA = 0.07.

^a Items adapted from Wang and Dai (2018) and Zhang et al. (2018),

^b Croom et al. (2018),

^c Das (2018).

in a model (Anderson and Gerbing, 1988). Two steps are involved: the first involves the definition of a quality measurement model, while the second entails the calculation of the actual structural model (Kline, 2011). Both absolute and incremental adaptation indices are considered in these two stages. The first provides the power with which a model being tested conforms to the data collected (Hooper et al., 2008). Moreover, the higher the values of these indices, the greater the representativeness and fit of the chosen theory to the data. The second, on the other hand, also referred to as comparative indices, compares the degree to which a model fits against a baseline model (Hooper et al., 2008; Miles and Shevlin, 2007). In detail, the absolute fit indices considered are the following: the normalised Chi-square test, the RMSEA, the GFI, and the RMR. The incremental fit indices considered are the CFI and the NFI.

Through the rigorous application of these two stages and the goodness of fit of the indices monitored, SEM is a valid confirmation method,

granting researchers a high degree of control over the items and factors that are validated in a research model (Gali et al., 2020; Tsai et al., 2015). IBM SPSS Amos 25 software was used to perform the analysis.

4.1. Measurement model testing

In the first stage of SEM, the measurement model was used to analyse the internal consistency and validity of the main constructs. As this study employed scales adapted from established literature, confirmatory factor analysis (CFA) was utilised to assess the goodness-of-fit and accuracy of scales (Dwivedi et al., 2022). CFA was performed on all items representing the five constructs described above, the results of which revealed a strong overall fit of the model (Bagozzi and Yi, 2012; Kaplan, 2009). The normalised chi-square (chi-square/degrees of freedom) was found to be below the recommended value of 3.0 and the root mean square error of approximation (RMSEA) was less than 0.08. In addition, the comparative fit index (CFI), goodness-of-fit index (GFI), and normalised fit index (NFI) all exceeded the threshold of 0.90 (Hooper et al., 2008). These results confirm that the CFA model hypothesised in this study fits the data well (Hair et al., 2017; Khan et al., 2023).

All the standardised factor loadings in this study are greater than 0.50 (Fornell and Larcker, 1981). Additionally, all five constructs exhibit Cronbach's Alpha values greater than 0.70 (so-called threshold value). For each construct, the average variance extracted (AVE) indices reached or exceeded 0.50, while the composite reliability (CR) indices were all greater than 0.70 (Hair et al., 2017; Khan et al., 2023) (Table 1).

4.2. Structural model testing and results

In the second stage of SEM, the analysis focused on the structural model reflecting the corresponding latent variables to test its empirical veracity (Tsai et al., 2015; Cantele and Cassia, 2020).

The structural model demonstrated a satisfactory fit (Jaiswal and Kant, 2018). The chi-square (df = 109) yielded a value of 174.446 and the χ^2/df value was 1.6, establishing itself below the threshold value of 3 (Kline, 2011). The RMSEA value (0.063) is also good, as it doesn't exceed the threshold of 0.07 (Hooper et al., 2008; Rigdon, 2014). The CFI was 0.961: a good value that satisfies the minimum required threshold of 0.93 (Bagozzi and Yi, 2012) and 0.90 (Bentler and Huang, 2014).

Within the model, two mediating variables were included. A mediating variable allows analysing the underlying mechanism that leads the independent variable to impact on the dependent variable (Baron and Kenny, 1986). Specifically, the two mediating variables within this model allow verifying if social and long-term orientation are necessary conditions for social practices to impact social performance.

The presence of social and long-term orientation as mediators still appears to be under-researched in the literature, despite many studies that have shown that practices alone do not always have a significant impact on performance (Croom et al., 2018; Wang and Dai, 2018).

To assess the existence of the hypothesised full mediation effects, tests were conducted to determine the lack of a significant direct impact of implementing social practices on social performance, as well as the significance of indirect effects (Silva et al., 2023).

Based on the steps devised by Baron and Kenny (1986) in their study, testing the indirect effect of social practices on both employees and the community (independent variables) on social performance (dependent variable) mediated by social or long-term orientation is conducted. In detail, the steps proposed by Baron and Kenny (1986) to test mediation are step 1 evaluating the effects of the independent variables on mediators; step 2 evaluating the effects of the independent variables on the dependent variable in the absence of the mediators. Finally, step 3 requires the evaluation of the effect of mediators on the dependent variable. Going into the details of the present research, the process is declined as follows: the first step is to test whether social practices (independent variables) significantly and directly impact social and

long-term orientation (two mediating variables). The second step tests whether the independent variable (social practices) significantly affects the dependent variable (social performance) without the presence of the two mediators. The third step involves verifying whether the mediating variables (the two orientations) exert a significant impact on the dependent variable (social performance). The process is concluded by testing whether the effect of both social practices on social performance diminishes after the mediators are added to the model.

The current study applied these steps to test the relationship of both social practices (towards employees and the community) with social performance. By testing the relationship between practices and performance in the presence and absence of the mediators, Baron and Kenny's (1986) analysis protocol concretely helps to quantify the impact that social and long-term orientation have in the practice-performance relationship.

Regarding social practices towards the community, the results of the mediation analysis demonstrate a direct and significant impact on both the mediator of social orientation ($\beta = 0.541, p < 0.001$) and mediator of long-term orientation ($\beta = 0.259, p < 0.01$), as seen in Table 2 and Fig. 2.

Social practices towards the community directly and significantly influence social performance in the absence of mediators ($\beta = 0.275$ and $p < 0.01$). The mediating variable social orientation affects social performance ($\beta = 0.367, p < 0.001$), and long-term orientation also

Table 2
Social and long-term orientation mediation tests

Relationships between constructs	Path coefficients	p-value	Hypotheses
Community-oriented social practices → Social sustainability orientation	0.541	***	H1a Confirmed
Community-oriented social practices → Firm social performance ^a	0.032	†	
Social sustainability orientation → Firm social performance	0.367	***	
Community-oriented social practices → Firm social performance ^b	0.275	**	
Community-oriented social practices → Long-term orientation	0.259	**	H1b Confirmed
Community-oriented social practices → Firm social performance ^a	0.032	†	
Long-term orientation → Firm social performance	0.246	**	
Community-oriented social practices → Firm social performance ^b	0.275	**	
Employee-oriented social practices → Social sustainability orientation	0.242	**	H2a Not confirmed
Employee-oriented social practices → Firm social performance ^a	0.384	***	
Social sustainability orientation → Firm social performance	0.367	***	
Employee-oriented social practices → Firm social performance ^b	0.575	***	
Employee-oriented social practices → Long-term orientation	0.451	***	H2b Not confirmed
Employee-oriented social practices → Firm social performance ^a	0.384	***	
Long-term orientation → Firm social performance	0.246	**	
Employee-oriented social practices → Firm social performance ^b	0.575	***	

Note. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$, † = not significant.
Notes.

^a Relationship between social practices and firm's social performance with the social and long-term orientation mediators.

^b Relationship between social practices and firm's social performance without the social and long-term orientation mediators.

influences social performance ($\beta = 0.246, p < 0.01$) when social practices towards the community are an independent variable. The path coefficient between social practices towards the community and social performance drops to $\beta = 0.032$, becoming not statistically significant ($p > 0.05$), when both orientations are mediators in the model.

The results, therefore, confirm that the relationship between social practices towards the community and social performance is fully mediated by both social orientation and long-term orientation, as the direct relationship in the presence of the mediators becomes non-significant (Baron and Kenny, 1986). Therefore, H1a and H1b are confirmed.

In relation to social practices towards employees, the results of the mediation analysis revealed a direct and significant influence on both the mediator of social orientation ($\beta = 0.242, p < 0.01$) and mediator of long-term orientation ($\beta = 0.451, p < 0.001$), as seen in Table 2 and Fig. 2. Furthermore, social practices towards employees also positively influence the dependent variable social performance without the involvement of both mediators, with $\beta = 0.575$ and $p < 0.001$. The mediating variable of social orientation exhibits an effect on social performance ($\beta = 0.367, p < 0.001$), while long-term orientation also influences social performance ($\beta = 0.246, p < 0.01$) when social practices towards employees are the independent variable. In this case, unlike the aforementioned situation, the path coefficient between social practices towards employees and social performance remains positive and statistically significant ($\beta = 0.384, p < 0.001$), even when both orientations are mediators in the model. This shows a partial mediation effect, as both the direct and indirect effects, via the mediators, are significant. Therefore, H2a and H2b are not confirmed as the relationship is only partially, rather than fully, mediated.

5. Discussion

The theoretical perspective of PBV supports the idea, confirmed in this study, that publicly disseminated and easily transferable social practices towards employees and the community (e.g., continuing education to employees or dissemination of CSR in the relevant industry) can have a significant influence on social performance. But this relationship between practices and performance is not always direct as the theory seems to argue. From this point of view, SIT provides a complementary theoretical lens to explain the role of social and long-term orientation in mediating the relationship between social practices and social performance. The results reveal that there are significant indirect mediation effects, with the mediation being full in the case of social practices towards the community. This indicates that without a strong orientation, these practices will not produce positive outcomes. Indeed, a well-established social and long-term orientation facilitates the process of social identification, while a converging orientation enhances the organisational commitment. Consequently, this improves the effectiveness of implementing social practices, leading to a positive impact on social performance.

These findings deviate from much of the existing literature, as previous studies have primarily considered the sole relationship between orientation and performance (Gali et al., 2020; Khan et al., 2023) or direct relationships between practices and performance (Fernando et al., 2022; Khan et al., 2023). However, the results of these studies have not reached a consensus, with some demonstrating a direct positive relationship (Wang et al., 2022), while others have a negative relationship (Croom et al., 2018; Wang and Dai, 2018). For instance, Aracil-Jordá et al. (2023) discovered that social practices towards employees positively influence a firm's social performance, but they did not test any potential mediating effects. When empirical models incorporate orientation, practices, and performance, studies have typically considered orientation as the antecedent of practices (Jagani and Hong, 2022; Wang et al., 2022).

Moreover, the majority of studies have focused on measuring performance in financial terms (Gali et al., 2020; Khan et al., 2023) or

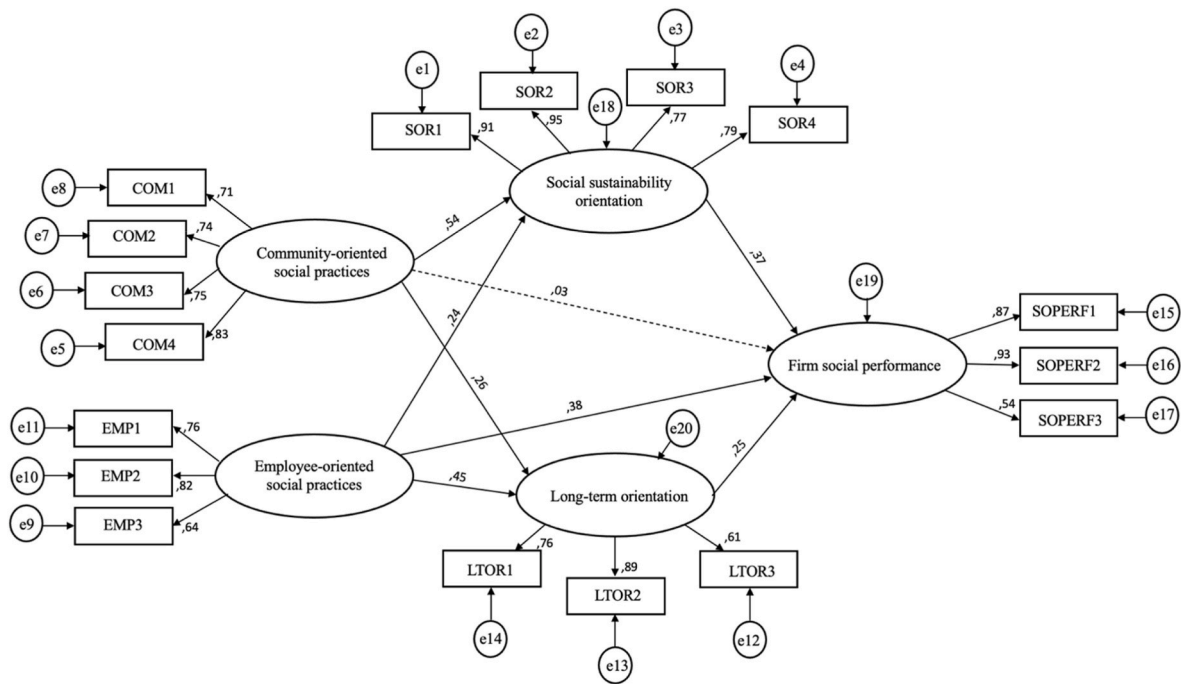


Fig. 2. Structural model.

environmental terms (Shashi et al., 2018; Jagani and Hong, 2022), often overlooking the social dimension of performance. The present study adds new insights to the scant literature on the social dimension of sustainability performance, sometimes considered harder to measure and, therefore, underexplored (Fernando et al., 2022; Wang et al., 2022) when compared to the environmental and economic dimensions of firm sustainability.

Despite the difficulty of measuring the social dimension of sustainability, this dimension must be further explored in the literature since the social aspects that affect a firm are numerous and can generate high strategic and competitive results in the long run. A firm that can safeguard the well-being of its employees becomes more attractive and fosters the spread of common thinking that drives everyone to work toward shared goals, ensuring the firm’s longevity.

6. Conclusion

Based on SIT and PBV, this study proposes a research model that explains how employee-oriented and community-oriented social practices can improve social performance. The findings of this study provide show that the implementation of social practices can generate positive effects on a firm’s social performance in the presence of a strong and clear social or long-term orientation. This implies that corporate beliefs and culture foster greater commitment from employees, who—by feeling in tune with the social and long-term orientation pursued by the firm—contribute to the achievement of high levels of social performance. In making decisions about implementing sustainability, managers can choose different social practices, depending on the values they believe in. In this regard, firms must promote a sustainability orientation that helps managers to engage both themselves and their employees in practices aligned with their values and address the challenges they face every day.

6.1. Theoretical contributions

This study presents empirical evidence on the explanatory ability of PBV and SIT (Kanzola et al., 2023; Wang et al., 2022). The first theoretical contribution of this study resides in the formulation and

validation of the mediating role of social and long-term orientation in the relationship between social practices and performance. By implementing publicly disseminated and imitable sustainability practices, companies can achieve high levels of social performance. However, this outcome is contingent upon the development of strong beliefs and values on sustainability issues, which are recognised and embraced by both employees and the surrounding community.

Furthermore, the analysis reveals that social practices directed towards the community have a positive effect on performance only when accompanied by a comprehensive social or long-term orientation.

Second, this study contributes to enriching the literature on social sustainability, an area that has been largely neglected with respect to the other two pillars of sustainability (Arora and De, 2020; Miroshnychenko and De Massis, 2022). In today’s continuously evolving global scenario, the social dimension has emerged as a crucial issue for firms that believe in the potential of human resources and prioritise the development of the present and future generations, aligning with the provisions of the UN Sustainable Development Goals (SDGs) that emphasise social sustainability targets. The importance of a company to champion a social sustainability orientation cannot be dismissed. Such an orientation enables employees to identify with the company’s values and beliefs, fostering their commitment and sense of belonging. This result confirms the assumptions of SIT (Farooq et al., 2014; Lin et al., 2011). A company that lacks a solid and well-structured sustainability orientation risks adopting a superficial approach that lacks credibility in the eyes of its workers, community, and society, failing to promote true social development. Another important contribution lies in having used SIT, a socio-psychology theory, within a management study. Fostering multi-disciplinary and contamination between different disciplines has led to new results that advanced an under-researched literature.

6.2. Managerial and policy contributions

This study provides managers and policymakers with several suggestions regarding sustainability. Contrary to most previous studies (Fernando et al., 2022; Wang and Dai, 2018), this study emphasises that the development and implementation of social sustainability practices do not always guarantee high social performance. To truly succeed,

firms must champion a socially conscious corporate culture. This finding holds significant managerial implications, especially considering the considerable financial effort and resource allocation required for implementing practices. The results suggest that instead of solely focusing on the quantity and type of practices in response to institutional pressures, it is advisable to develop and consolidate an internal orientation that actively involves the employees and community. Such an approach would require less financial effort while generating higher performance results. Furthermore, it is crucial to possess a long-term vision for the implementation of social practices to be effective and lead to concrete improvements in social performance. Therefore, organisations should promote long-term approaches in their decision-making processes and consequently in management objectives.

Finally, from the perspective of policymakers, this study suggests that government incentives aimed at supporting a company's social practices may not be effective and fail to accomplish the intended impact if these initiatives are implemented with a limited, instrumental approach. The impact of these practices on performance depends on a firm's orientation, as social identification can be leveraged when employees perceive that organisational actions are based on genuine values consistent with their own. Consequently, policymakers should give precedence to actions focused on disseminating sustainability culture and encourage firms to explicitly declare their commitment to sustainability goals, rather than only incentivising specific firm practices.

Social change can be fostered through education and orientation towards sustainability (Sharma and Monteiro, 2016). Sensitising firms to the concept of social sustainability allows them to recognize their role and responsibilities, which in turn drives social change (Dewey, 2001). A company with a strong focus on the social pillar can generate interconnections between sustainability, society, and the environment with favourable outcomes for both social and corporate progress.

6.3. Limitations and future research

This study has certain limitations that can be seen as opportunities for future research. First, the data were taken specifically in the Italian context, thus limiting the generalisability of the results. To address this, future research should expand the scope of analysis to other parts of the world, including regions where emerging economies exist. These regions may exhibit different levels of development and regulation in terms of attitudes towards sustainability practices and the culture around social sustainability.

Moreover, this study considers only two kinds of social practices: employee-related and community-related. Future studies must investigate other categories of social practices, such as those towards customers and suppliers.

Further, the unit of analysis considered is limited to the focal firm. This limitation may not bring out important mechanisms of collaboration among suppliers, business partners, and customers for the adoption and implementation of shared social practices. Therefore, future research is encouraged to also consider the social aspects that affect the supply chain and investigate if a common sustainability orientation with suppliers and customers can boost the social performance of the value chain.

Finally, this study focused on analysing the impacts of social practices on social performance alone. Future research could explore the mediating role of a holistic sustainability orientation within the relationship between sustainability practices and TBL performance, thus also integrating environmental and economic aspects.

Being quantitative in nature, this study does not deepen how companies intend and actually operationalise their long-term and social orientation. Future qualitative research would have this specific task.

CRedit authorship contribution statement

Silvia Cantele: Conceptualization, Methodology, Supervision,

Writing – original draft. **Silvia Valcozzena:** Formal analysis, Investigation, Methodology, Writing – original draft. **Bettina Campedelli:** Supervision, Writing – review & editing.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

Data will be made available on request.

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