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Making Sense of Change: Supervisors' ICSR Communication as a Sensemaking Cue in Organizational Change

Taiwo Yusuff[1], Lisa Rothenhöfer[1,2], Sabrina Scheidler[3], Irmela Koch-Bayram[1], and Laura Marie Edinger-Schons[4]

Abstract

In contexts of continuous organizational change, employees must make sense of ambiguous and disruptive developments. Drawing on sensemaking theory, we conceptualize supervisors' communication about internal corporate social responsibility (ICSR) as an interpretive cue that shapes employees' perceptions of change appropriateness and, in turn, their extra-role behavior. We further argue that this process depends on three sensegiving conditions: sensegiver relationship quality, sensegiving consistency, and sensegiver motive orientation. Using multilevel data from 176 employees nested within 42 teams in a German hospital undergoing restructuring, we find that supervisors' ICSR communication enhances employees' perceptions of change appropriateness, which subsequently promotes extra-role behavior. Moreover, this indirect effect varies systematically across the three sensegiving conditions. By positioning ICSR communication as an interpretive cue in employees' sensemaking of change, this study

[1]University of Mannheim, Germany
[2]Osnabrück University, Germany
[3]Dortmund University of Applied Sciences and Arts, Germany
[4]University of Hamburg, Germany

Corresponding Author:
Taiwo Yusuff, University of Mannheim, Chair of Sustainable Business, Schloss Schneckenhof Ost, Mannheim, 68161, Germany.
Email: taiwo.yusuff@ethicsinbusiness.eu

contributes to sensemaking, organizational change, and CSR research by explaining how socially responsible practices become meaningful through supervisory interactions.

Keywords
organizational change, internal corporate social responsibility (ICSR), supervisors, sensemaking theory, extra-role behavior

Introduction

In today's dynamic business environment, organizational change has become the norm rather than the exception (Katsaros et al., 2014; Mithani, 2020). Whether driven by digital transformation, shifting stakeholder expectations, or global crises, organizations frequently undertake structural and strategic changes to maintain competitiveness. Yet, implementing change successfully remains a persistent challenge (Gordon et al., 2000; Kotter et al., 2021), with high failure rates often attributed to employee resistance, uncertainty, and deteriorating trust (Oreg et al., 2011; Rafferty et al., 2013).

A key determinant of employees' responses to change is how they interpret its appropriateness. Change appropriateness captures the extent to which employees perceive a change as necessary, legitimate, and beneficial for the organization (Armenakis & Harris, 2009; Bartunek et al., 2006). These interpretations are consequential because employees who view change as appropriate are more likely to support it through discretionary extra-role behaviors, such as helping colleagues, endorsing change initiatives, and contributing to a constructive change climate (Holt et al., 2007; Lin et al., 2010). Understanding what shapes perceptions of change appropriateness is therefore critical for explaining when employees become active supporters rather than passive recipients of organizational change.

Sensemaking theory (Weick, 1995, 2001) provides a useful lens for understanding this process, by conceptualizing change not as an objective event but as a socially constructed process in which individuals interpret ambiguous situations by drawing on available cues and interactions. In this process, supervisors play a pivotal role. Rather than merely transmitting information, they act as sensegivers (Gioia & Chittipeddi, 1991; Sharif & Scandura, 2014), shaping how employees interpret and evaluate organizational developments.

While prior research has examined a variety of cues that influence employees' sensemaking during change, one potentially important but underexplored cue lies in how organizations communicate their internal Corporate Social

Responsibility (ICSR). CSR has traditionally been studied as a mechanism for managing external stakeholder relationships, but scholars increasingly highlight its role within organizations as a source of trust, engagement, and value-based leadership (Aguinis & Glavas, 2019; Rupp et al., 2013). In particular, ICSR, defined as organizational practices aimed at employee well-being, development, and fairness, has been discussed as a cue for employees that the organization cares about them (Hameed et al., 2016). More specifically, employees tend to interpret ICSR initiatives as signals of organizational care, benevolence, and support, which can shape how they perceive and respond to their organization (Lin-Hi et al., 2023). Prior empirical research has linked ICSR to positive employee attitudes and extra-role behaviors (Farooq et al., 2017; Shen & Benson, 2016; Scheidler et al., 2019). However, we know considerably less about how such communication is interpreted during periods of organizational change, and how it shapes employees' sensemaking processes.

Recent developments in CSR communication research suggest that CSR messages are not neutral or unidirectional but are co-constructed through interaction between communicators and recipients (Crane & Glozer, 2016; Schoeneborn et al., 2020). Although much of this work has focused on external stakeholders, emerging research emphasizes the importance of internal CSR communication, particularly in times of organizational turbulence (Schaefer et al., 2021). In such contexts, employees attend not only to the content of CSR messages but also to how, by whom, and with what perceived intent these messages are conveyed (Du et al., 2010; Vlachos et al., 2013).

Building on these insights, we conceptualize supervisors' communication about ICSR as a key interpretive cue in employees' sensemaking of organizational change. We argue that ICSR communication can signal that the organization values employee well-being even in times of uncertainty, thereby shaping employees' perceptions of change appropriateness and, in turn, their engagement in extra-role behaviors. Importantly, the effectiveness of such communication is not uniform but depends on how it is interpreted within the social context of supervisor–employee interactions.

Specifically, we examine how three supervisor-related characteristics shape the effectiveness of ICSR communication as a sensemaking cue: (a) sensegiver relationship quality, reflected in employees' satisfaction with their supervisor, captures the relational context in which supervisory messages are received; (b) sensegiving consistency, reflected in communication differentiation within teams, captures whether supervisors provide a coherent interpretive cue across team members or communicate unevenly in frequency and depth; and (c) sensegiver motive orientation, reflected in supervisors' own ICSR attributions, captures the attributional stance supervisors bring to their

communication about ICSR. Our research model and hypotheses are displayed in Figure 1.

To investigate these relationships, we conducted a field study in a German hospital undergoing major organizational restructuring. Using multi-source survey data from 176 employees nested within 42 teams, we employ multilevel modeling to examine both individual- and team-level effects. The hospital setting provides a particularly relevant context, as ICSR is less likely to be instrumentalized for external reputation and more closely tied to internally oriented values such as fairness, safety, and employee well-being.

This study makes three key contributions. First, we advance sensemaking research by identifying ICSR communication as a novel interpretive cue that shapes how employees evaluate organizational change. While sensemaking theory has been applied to various forms of organizational discourse, its application to CSR communication in internal change contexts remains limited. Second, we contribute to CSR research by shifting attention from CSR as a set of practices to CSR as a meaning-making resource within organizations. We show that the impact of ICSR depends not only on its content but on how it is communicated and interpreted in everyday interactions. Third, we contribute to change management research by demonstrating that supervisors play a central role as distributed sensegivers, whose communication can strengthen or weaken employees' engagement during change processes. To further clarify the positioning of our study, Table 1 illustrates prior research in internal CSR, organizational change, and the role of supervisors by categorizing studies according to the literatures they contribute to, thereby highlighting the fragmented nature of existing work and the integrative gap addressed in this study.

Taken together, our study responds to calls for a more integrated understanding of communication, CSR, and organizational behavior (Crane & Glozer, 2016; Gond et al., 2017). By positioning ICSR communication as a sensemaking cue, we provide a more focused account of how socially responsible practices become meaningful to employees, particularly in times of organizational transformation.

Conceptual Framework and Hypothesis Derivation

As business environments grow increasingly dynamic, organizations face continuous change. However, many change initiatives fail—not necessarily due to the change itself, but due to employee resistance and negative perceptions of change (Oreg et al., 2011; Rafferty et al., 2013). A key factor underlying employees' reactions to change is how they make sense of it, that is, how they interpret and assign meaning to organizational developments (Amarantou

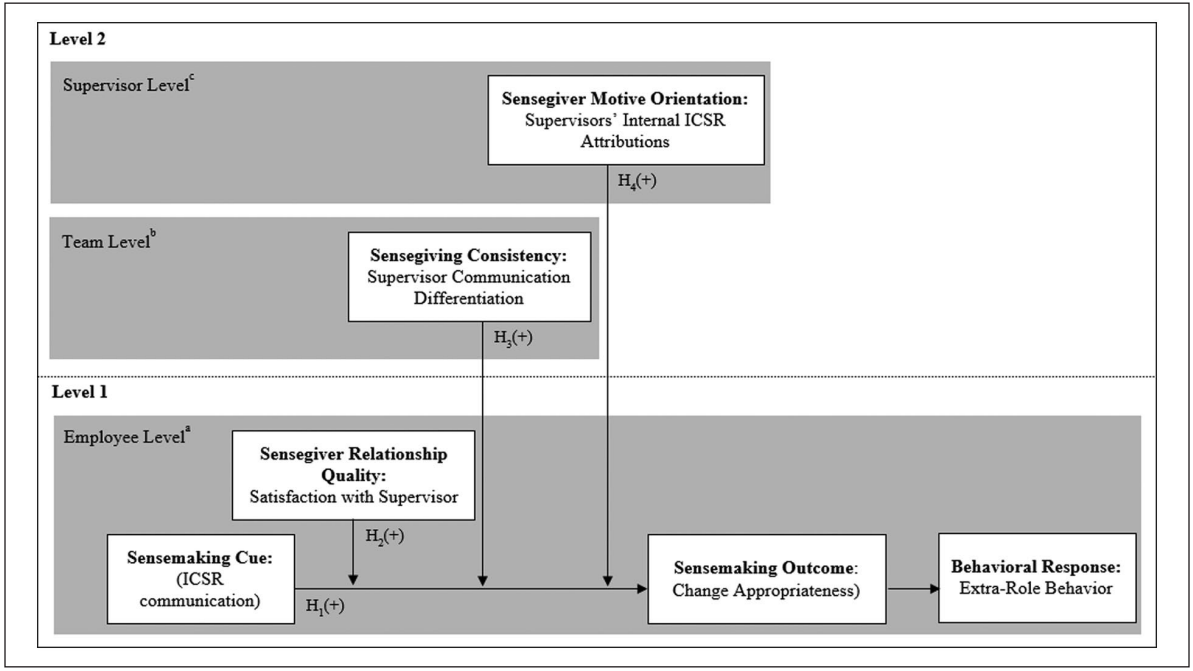

Figure 1. Research Model and Hypotheses.
[a]Measured in employee survey.
[b]Aggregated score from employee survey.
[c]Measured in supervisor survey.

Table 1. Illustration of the Research Gap.

Year	Author	Journal	Title	(I)CSR	Change	Role of Supervisors
2021	Lee, Y.	*Social Responsibility Journal*	Linking internal CSR with the positive communicative behaviors of employees: the role of social exchange relationships and employee engagement	Yes		
2019	Mostafa, A., & Shen, J.	*Evidence-based HRM*	Ethical leadership, internal CSR, organizational engagement and organizational workplace deviance	Yes		Yes
2018	Duthler, G., & Dhanesh, G. S.	*Public Relations Review*	The role of corporate social responsibility (CSR) and internal CSR communication in predicting employee engagement: Perspectives from the United Arab Emirates (UAE)	Yes		
2018	De Roeck, K., & Maon, F.	*Journal of Business Ethics*	Building the theoretical puzzle of employees' reactions to corporate social responsibility: an integrative conceptual framework and research agenda	yes		
2014	De Roeck, K. et al.	*International Journal of Human Resource Management*	Understanding employees' responses to corporate social responsibility: Mediating roles of overall justice and organizational identification	Yes		
2013	Carter, M. Z. et al.	*Journal of Organizational Behavior*	Transformational leadership, relationship quality, and employee performance during continuous incremental organizational change		Yes	Yes
2013	Vlachos, P. A. et al.	*Journal of Business Ethics*	Feeling good by doing good: Employee CSR-induced attributions, job satisfaction, and the role of charismatic leadership	Yes		Yes
2008	Herold, D. M. et al.	*Journal of Applied Psychology*	The effects of transformational and change leadership on employees' commitment to a change: A multilevel study.		Yes	Yes
2000	Johlke, M. C., & Duhan, D. F.	*Journal of Service Research*	Supervisor communication practices and service employee job outcomes			Yes
Study at hand				Yes	Yes	Yes

et al., 2018; Ford et al., 2008). Employees actively assess what a change means for them, whether it is beneficial, and how it aligns with their expectations (Bartunek et al., 2006). In this regard, sensemaking theory (Weick, 1995, 2001) provides a valuable lens to understand how employees construct meaning in uncertain and ambiguous change environments (Bartunek et al., 2006).

Sensemaking theory emphasizes that employees do not passively receive information; rather, they actively interpret events by drawing on available cues to construct plausible explanations (Weick, 1995, 2001). Importantly, accuracy is secondary to plausibility, meaning that employees' perceptions of change appropriateness depend less on objective features of the change and more on how it is framed and interpreted. Sensemaking is inherently social, shaped through conversations, interactions, and shared narratives within the organization (Nijhof & Jeurissen, 2006). In this process, supervisors play a central role as sensegivers, influencing how employees interpret ambiguous or disruptive events such as organizational change (Gioia & Chittipeddi, 1991; Sharif & Scandura, 2014).

Building on this perspective, we conceptualize supervisors' communication about internal corporate social responsibility (ICSR) as a key interpretive cue in employees' sensemaking of organizational change. We argue that ICSR communication provides employees with signals about how the organization values employee well-being during times of uncertainty, thereby shaping their perceptions of change appropriateness and subsequent behaviors. At the same time, the effectiveness of such communication depends on how it is embedded in supervisor–employee interactions. Specifically, we examine how the strength of ICSR communication as a sensemaking cue depends on three supervisor-related sensegiving characteristics: the relationship with the sensegiver, sensegiving consistency, and sensegiver motive orientation.

Supervisors' ICSR Communication as a Sensemaking Cue

ICSR encompasses organizational efforts aimed at supporting employees' well-being, work–life balance, professional development, and fair treatment (De Roeck & Maon, 2018; Rupp & Mallory, 2015). By emphasizing these practices, organizations signal their commitment to employee welfare (Hameed et al., 2016), which in turn shapes how employees interpret organizational actions, including change initiatives (Basu & Palazzo, 2008). However, these signals do not operate independently of social interaction. Rather, their meaning is constructed through communication processes within the organization.

Supervisors play a pivotal role in making ICSR salient to employees and in co-creating its meaning. Through their communication, they reinforce employees' awareness of ICSR initiatives and increase their relevance during change processes (Angus-Leppan et al., 2010; Basu & Palazzo, 2008; Siegel, 2009). Consistent communication about ICSR can enhance trust in leadership, reduce change-related uncertainty, and strengthen perceptions of change appropriateness (Cole et al., 2006).

Recent research suggests that CSR communication is not a unidirectional process but a co-constructed one, in which meaning is jointly created by communicators and recipients (Crane & Glozer, 2016; Schoeneborn et al., 2020). CSR messages do not carry fixed meanings but are interpreted and negotiated in interaction, shaping employee identity and engagement (Costas & Kärreman, 2013). In this sense, ICSR communication can function as a powerful interpretive cue that helps employees understand whether organizational change aligns with the organization's values and commitments. When supervisors actively discuss ICSR initiatives, they can legitimize these practices as part of the organization's core identity and as visible sign for the organization's respectful consideration of employees' interests, reinforcing employees' sense of security and guiding their interpretation of change (Basu & Palazzo, 2008; Schoeneborn et al., 2020).

The Impact on Change Appropriateness and Extra-Role Behavior

Building on supervisors' sensegiving role, we argue that supervisors' ICSR communication shapes employee behavior during organizational change both directly and indirectly via employees' perceptions of change appropriateness. As previously argued, ICSR communication signals that the organization values employee welfare and thus regards its employees as stakeholders worthy of consideration and investment. Thus, employees who receive and internalize such signals are more likely to reciprocate to a well-meaning organization and engage in extra-role behaviors such as helping colleagues, promoting the organization, and contributing beyond formal job requirements (De Roeck & Maon, 2018). Indeed, prior research confirms that ICSR positively affects employee attitudes, behaviors, and performance (Lin-Hi et al., 2023; Scheidler et al., 2019; Zhao et al., 2022). During organizational change, such behaviors are particularly important, as they foster adaptability and collaboration (Hansen et al., 2011; Lin et al., 2010; Rupp et al., 2013). Hence, we expect supervisors' ICSR communication to exert a direct positive influence

on extra-role behavior by reinforcing employees' sense of being valued and their corresponding motivation to reciprocate.

H1a: Communication about ICSR provided by direct supervisors positively influences employees' extra-role behavior.

Further, we argue that supervisors' communication about ICSR shapes employees' perceptions of change appropriateness by providing a structured and reassuring framework for interpreting change. Forming such judgments is a central task of sensemaking during organizational change (Maitlis & Christianson, 2014; Weick, 1995), and the cues employees extract from their social environment play a central role in shaping how that meaning is constructed (Maitlis & Christianson, 2014). When supervisors actively communicate about ICSR, emphasizing the organization's commitment to employee welfare, fair treatment, and development, they supply precisely such cues. By framing change as embedded in a broader organizational identity that demonstrably prioritizes employee interests, supervisors provide a legitimizing narrative (Gioia & Chittipeddi, 1991) that enables employees to evaluate change as value-consistent rather than arbitrary or threatening. This is consistent with evidence that trust-building leadership communication reduces change-related uncertainty and strengthens positive change evaluations (Cole et al., 2006), and with the broader argument that CSR communication shapes employees' interpretations of organizational action by signaling identity-consistent values (Basu & Palazzo, 2008; Schoeneborn et al., 2020). In turn, employees who perceive change as appropriate are more likely to reciprocate through extra-role behaviors.

H1b: Employees' perception of change appropriateness mediates the positive effect of communication about ICSR on their extra-role behaviors.

The Role of the Relationship With the Sensegiver: Satisfaction With the Supervisor

Because sensemaking is inherently social, the effectiveness of interpretive cues depends on the relationship between communicator and recipient (Weick, 1995, 2001). Employees rely on supervisors as key sensegivers during change (Sharif & Scandura, 2014; Smet et al., 2016), but the extent to which they accept and internalize communicated cues depends on their relationship with the supervisor.

Employees' satisfaction with their supervisor reflects trust, support, and mutual respect, and shapes how they interpret organizational messages (Cropanzano & Mitchell, 2005; Dulebohn et al., 2012; Spector, 1985; Uhl-Bien & Maslyn, 2003). In high-quality relationships, supervisors are perceived as credible and aligned with employees' interests, making their communication more persuasive (Wieseke et al., 2009). Supervisor credibility is particularly important during organizational change, when employees seek reliable guidance (Coyle-Shapiro & Morrow, 2003; Devos et al., 2007; Eby et al., 2000; Oreg et al., 2011).

When employees trust their supervisors, they are more likely to interpret ICSR communication as authentic and meaningful, strengthening its role as a sensemaking cue. Conversely, weaker relationships may lead to skepticism, reducing its effectiveness.

Hypothesis 2: Employees' level of satisfaction with their supervisor moderates the indirect effect of ICSR communication on extra-role behaviors via perceptions of change appropriateness, such that the positive effect is stronger for higher levels of satisfaction with supervisors than for lower levels.

The Role of Sensegiving Consistency: Communication Differentiation

Beyond the relationship quality with the sensegiver, the way in which ICSR communication is distributed within teams also shapes its effectiveness. Communication differentiation, that is, variation in the frequency and quality of communication across team members, affects how employees interpret and evaluate organizational signals. Because employees observe and compare how supervisors communicate with different team members, differentiated communication may influence whether ICSR is perceived as a consistent and credible sensemaking cue.

When supervisors communicate consistently and equitably, employees develop a shared understanding of organizational priorities, reinforcing positive sensemaking (Graen & Uhl-Bien, 1995). In contrast, unequal communication can create perceptions of unfairness and uncertainty, weakening the credibility of ICSR as a sensemaking cue (Biemann et al., 2015; Fiske, 1992; Gooty & Yammarino, 2016; Hooper & Martin, 2008; Leventhal, 1980).

Given that organizational change inherently involves uncertainty, consistent and transparent communication is critical (Erdogan & Liden, 2002; Liao et al., 2010). Unequal access to ICSR-related communication may lead

employees to question the legitimacy of organizational actions, thereby reducing the positive effects of ICSR on change perceptions and behaviors (Bordia et al., 2004). By contrast, when ICSR communication is more equally distributed, it is more likely to be interpreted as a credible and fair organizational signal, strengthening employees' positive sensemaking and subsequent extra-role behaviors (Aguilera et al., 2007; Colquitt, 2001; De Roeck et al., 2016; Skarlicki & Kulik, 2005).

Hypothesis 3: Supervisors' communication differentiation moderates the positive indirect effect of supervisor ICSR communication on extra-role behaviors via perceptions of change appropriateness, such that the effect is stronger when communication is more equally distributed than when it is highly differentiated.

The Role of Sensegiver Motive Orientation: Supervisors' ICSR Attributions

Finally, employees' sensemaking depends not only on what is communicated but also on how they interpret the motives behind organizational actions. Supervisors' attributions regarding the organization's motives for ICSR shape how they evaluate, frame, and communicate these initiatives to employees.

According to attribution theory, individuals interpret organizational actions based on perceived motives (Kelley, 1973; Martinko et al., 2006). Supervisors play a key role in shaping these interpretations, as they translate organizational initiatives and signal their underlying intent (Korschun et al., 2014; Vlachos et al., 2014, 2017).

Supervisors who view ICSR as intrinsically motivated may communicate such initiatives with greater conviction and authenticity, whereas supervisors who view ICSR as more instrumentally motivated may communicate them more cautiously or strategically. Thus, supervisors' attributions may shape the interpretive force of ICSR communication, even if employees do not directly observe these attributions. Hence, supervisor's intrinsic CSR attributions might enhance ICSR's salience as a sensemaking cue and enhance employees' perceptions of change appropriateness (Du et al., 2007; Vlachos et al., 2013; Schaefer et al., 2021). Conversely, when ICSR is perceived as driven by extrinsic motives, employees may be less likely to interpret ICSR communication as a credible signal for understanding and supporting organizational change (Maheshwari & Vohra, 2015).

Hypothesis 4: Supervisors' intrinsic ICSR attributions moderate the positive indirect effect of ICSR communication on employees' extra-role behaviors via perceptions of change appropriateness, such that the effect is stronger for higher levels of intrinsic attributions than for lower levels.

Method

Study Context

We collected data at two neighboring and interdependent branches of a German hospital run by a large private health services provider. The hospitals are steered by one regional headquarter and thus have one central top management, unified processes, organizational structures, communication newsletters, internal employee-related measures and also implement the same ICSR measures for employees. The hospitals are also physically not far from each other, and meetings initiated by the headquarters often include bringing together managers from both hospitals jointly, creating a potentially equal information basis across both entities. At the time of the data collection, the headquarter had started a change management process, causing many processes (including the distribution of financial budgets, organization structures, quality management standards, and reporting options) to be turned around. (I)CSR measures were untouched by the change management, but each work process was subject to documentation, critical evaluation, and, in many cases, re-designing. Hence, employees faced additional obligations and far-reaching changes to their work. The change processes affected individuals and entire teams from all work areas and hierarchical levels. The items in this study referred to the overall change project as the organization introduced all changes as a single comprehensive project subsumed under one slogan. One of the reasons the organization partnered with the university to conduct the study at hand was that the top management was aware that the change process caused turmoil on the employee side and thus wanted to gain insights into how employees perceive the change management process and how they react to it.

Sample and Procedure

Integrated into a comprehensive employee survey, employees received paper-based questionnaires, mailed directly to each employee via the in-house mail system and returned via the in-house system or the national mail service. With 267 respondents returning the questionnaire, of which 69 were supervisors and 198 employees, the response rates at the two hospitals were 47.9 %

and 40.0%, respectively. According to the workers' council, the response rates were highly satisfactory, especially when compared to the lower rates of previous surveys, perhaps due to the credibility of the external research team. The distribution of respondents varies across both hospitals (Hospitals 1 and 2 have 161 and 106 respondents, respectively). Respondents marked the questionnaires with code numbers to identify team membership while guaranteeing anonymity. We gave the same questionnaire to both employees and supervisors, except that the latter included items measuring supervisors' attribution about the organization's ICSR.

We excluded some responses due to missing data and dropped employees whose supervisors had not responded from the sample, resulting in a sample of 176 employees nested in 42 teams (i.e., an average of 4.19 participating team members). Respondents' average age is 43.91 ($SD = 10.70$) years, of which supervisors' is 48.59 ($SD = 10.76$) years and employees' is 42.27 ($SD = 9.08$) years. The gender distribution of the sample is as follows: among employees, 43 were males and 154 females, among supervisors 32 were males and 37 females. The average tenure of employees at the organization is 12.41 ($SD = 9.44$) years while that of the supervisors is 15.62 ($SD = 10.05$) years. We informed employees of the study's purpose, voluntary nature, and confidentiality, which was also confirmed by the worker's council. As an incentive, participants could win a travel voucher.

Measures and Control Variables

The questionnaire consisted of Likert-scale items for all relevant constructs, rated from 1 = *strongly disagree* to 5 = *strongly agree* unless stated otherwise below. The survey was conducted in German, although we present the items in English.

Supervisor's Communication About ICSR. We asked employees to assess the degree to which they felt that their supervisor informed them about organizational offers related to ICSR. Using indicators identified by Kinder, Lydenberg, Domini (KLD) and Environmental, Social, and Governance (ESG) research that were meaningful in the German health care sector and proven to be relevant ICSR facets in prior research (El Akremi et al., 2018; Rupp & Mallory, 2015), we selected six items from the KLD dimension of diversity: (a) work/life balance and (b) fair treatment of women and minorities; from the KLD/ESG dimension of employee relations, we selected (c) safety and health, (d) employee involvement, and (e) fair compensation (as a substitute for the KLD indicator cash profit sharing, which was not applicable). Though not part of the indicators, we included (f) training opportunities, as these have

proven particularly relevant in the study context and to be important ICSR activities (Rupp & Mallory, 2015). For each item, we asked employees to rate their agreement to the statement, for example, "My supervisor has informed me in-depth about X" ($\alpha = .87$)

Change Appropriateness. Employees' perceptions of the appropriateness of the change were assessed using six items based on the respective scale by Holt et al. (2007). We adopted five items regarding participants' perceptions of benefits, legitimate reasons, efficiency improvements, personal advantages, and the easiness of one's job resulting from the change. We also added an item inquiring whether employees felt that the changes were necessary to solve the company's fundamental problems, as the hospital communicated this goal for the change process. An example is "This change will make my job easier" ($\alpha = .88$).

Extra-Role Behaviors. A five-item scale created by Riketta and Nienaber (2007) assessed self-reported extra-role behaviors. (a) "I can envisage myself representing my organization in the context of a public event or a fair" ($M = 3.58$, $SD = 1.19$, $Mdn = 4.00$); (b) "I am willing to talk enthusiastically about the activities of my organization to my acquaintance" ($M = 3.13$, $SD = 1.10$, $Mdn = 3.00$); (c) "I am willing to engage in activities for my organization in my spare time" ($M = 2.88$, $SD = 1.25$, $Mdn = 3.00$); (d) "I try to exceed our customers' expectations regarding my organization" ($M = 3.17$, $SD = 1.04$, $Mdn = 3.00$); (e) "I would never criticize my organization in public" ($M = 3.70$, $SD = 1.29$, $Mdn = 4.00$). The frequency distribution of responses for the item ("I would never criticize my organization in public") indicated that more than 60% of the respondents were clustered at the top end of the scale. Thus, the vast majority of respondents agreed that they would never criticize the company in public. We therefore suspect a ceiling effect (Aitkin, 1964; Bech et al., 2003; Hessling et al., 2004). We dropped the item from the scale to mitigate the risk of a ceiling effect in our study (Aitkin, 1964; Liu & Wang, 2020). The remaining four-item scale indicates a good internal consistency ($\alpha = .82$). The Cronbach's alpha for the initial five-item scale was .79.

Satisfaction With Supervisor. Employees evaluated their supervisors using four items selected from the job satisfaction scale (Spector, 1985). We focused on the four items relevant to the supervisor variable, for example, "My supervisor is competent" ($\alpha = .91$).

Supervisors' Communication Differentiation. Employees assessed the frequency and bidirectional nature of the communication with their supervisor using six

items based on a scale by Johlke and Duhan (2000), including items as, for example, "I often discuss my work with my supervisor" ($\alpha = .92$). We calculated the standard deviation of team members' perceptions due to advantages such as the straightforward calculation and conceptual basis (Roberson et al., 2007).

Supervisor's ICSR Attributions. Supervisors indicated their attributions of the organization's motives for ICSR on a five-point semantic differential reaching from extrinsic to intrinsic motives. For example, the statement "The organization's activities in this area result from external pressure or from own advantages that the organization is hoping to achieve" represented one endpoint of the scale, while the opposite label was "The organization's activities in this area result from true dedication" ($\alpha = .79$).

Methods and Analyses

To analyze the nested structure of our data, where employees are grouped within teams, we employed multilevel modeling (MLM) using Mplus. This approach is particularly suitable for handling hierarchical data structures as it accounts for the non-independence of observations within clusters (Bliese, 2000). In organizational settings, employees do not act in isolation; rather, their perceptions and behaviors are shaped by shared team experiences and leadership interactions. Traditional regression methods assume independent observations, but failing to account for the interdependence within teams can lead to underestimated standard errors and incorrect statistical inferences (Raudenbush & Bryk, 2002). MLM explicitly models these dependencies, allowing for a more accurate estimation of effects at both the individual and team levels.

To justify the use of multilevel modeling, we calculated intraclass correlation coefficients (ICCs), which assess the proportion of variance in a variable that is explained by between-team differences. Specifically, ICC(1) represents the extent to which employees within the same team provide similar responses, while ICC(2) measures the reliability of aggregated team-level scores (LeBreton & Senter, 2008). Our analysis showed that 17% of the variance in perceived change appropriateness (ICC(1) = 0.17, $F(73,223) = 1.35$, $p < .001$) was attributable to team membership, indicating a substantial team-level effect. Similarly, ICC values for ICSR communication by supervisors (ICC(1) = 0.08, ICC(2) = 0.26) and supervisor communication differentiation (ICC(1) = 0.18, ICC(2) = 0.47) further supported the need for a multilevel approach. These findings confirm that team membership significantly influences employee perceptions, making MLM the appropriate method to

disentangle individual- and team-level effects and improve the precision of our estimates. In Mplus, we utilized a two-level model to handle the hierarchical nature of our data. The "two-level" model enabled us to separate and analyze the variation at the individual (Level 1) and team (Level 2) levels. This method accounts for the clustering of employees within teams, addressing the non-independence of observations and improving the accuracy of our estimates (Muthén & Muthén, 2010). By incorporating clustered standard errors, we adjusted for the intra-class correlation within teams, ensuring that our findings reflect the true relationships between variables while accounting for the dependency of observations within the same team (Bliese, 2000). At the individual level, we employed path models to test hypotheses H1 and H2. Path models allow us to specify and estimate the direct and indirect relationships between variables, providing a clear representation of the theoretical framework. We centered all variables at the grand mean to establish a meaningful zero-point, enhancing the precision of our interpretations and ensuring that the relationships we examine are not confounded by arbitrary zero points (Enders & Tofighi, 2007). For hypotheses H3 and H4, we aggregated individual responses to the team level, enabling us to examine team-level effects and interactions. Teams with fewer than two employees were excluded to ensure statistical robustness. We used group mean centering for individual-level predictors and grand mean centering for team-level predictors, following Enders and Tofighi (2007) recommendations for handling interactions between levels. This approach helps to accurately capture the effects of team-level variables and their interactions with individual-level predictors.

By integrating these methods, we effectively address the hierarchical structure of our data, account for the dependency of observations within teams, and provide a comprehensive analysis of the impact of ICSR communication and supervisors' attributions on employees' perceptions and behaviors.

Control Variables

To ensure the robustness and comprehensiveness of our analysis, we incorporated several control variables. Perceived organizational support was included due to its well-documented influence on various work attitudes and employee outcomes, such as job satisfaction, commitment, and performance (Riketta, 2005; Lee et al., 2015). This control helps isolate the specific effects of ICSR communication and supervisors' roles on employee perceptions and behaviors by accounting for the general support context within the organization.

We also controlled for socio-demographic factors: age and tenure were treated as continuous variables to capture their potential effects on employee

attitudes and behaviors accurately. Gender and managerial status were coded dichotomously (0 = female, 1 = male; 0 = employee without managerial responsibility, 1 = supervisor) to account for any differences in perceptions or responses that might arise from these factors. Including these controls helps to ensure that observed effects are not confounded by basic demographic differences.

Additionally, we controlled for the hospital as employees and supervisors were distributed across two distinct hospital branches. This control is important because variations between the hospitals, such as differences in departmental practices or local management styles, could influence employee responses and perceptions. By accounting for these potential differences, we can more accurately assess the impact of ICSR communication and leadership on employees across the organizational context.

Results

Descriptive Results and Validating Measurement Model

We summarize the means, standard deviations, and correlations between variables in Table 2. Prior to hypothesis testing, we calculated inter-rater reliability and inter-rater agreement to ensure that data analysis on a higher level was meaningful (LeBreton & Senter, 2008). We calculated the intra-class correlations, ICC(1) and ICC(2) for communication about ICSR, resulting in 0.08 F (73,223) = 1.35, $p < .05$) and 0.26, the inter-rater agreement r_{wg}, is 0.65 (Bliese, 2000; LeBreton & Senter, 2008). Similarly, we calculated inter-rater reliability and agreement for supervisor communication differentiation, ICC(1) = 0.18, F (73, 222) = 1.89, $p < .01$, $r_{wg} = 0.60$, ICC(2) = 0.47, as well as for satisfaction with the supervisor ICC(1) = 0.07, F (73, 223) = 1.36, $p < .05$, $r_{wg} = 0.66$, ICC(2) = 0.67. Although to derive our team scale scores, we averaged employees' responses at the team level, taken together - the results of our intra-class correlations and inter-rater agreement point to a robust within-team agreement and reliability of aggregated variables (Bliese, 2000; LeBreton & Senter, 2008). Hence, considering these results, we conclude that the within-team agreement and aggregation to derive our team-level variables were meaningful in the present context.

For dependent variables, Bliese (2000) suggests using ICC(1) to gauge whether group membership affects the outcome variable. The results suggest that 17% of variance in change appropriateness is accounted for by team-level effects, ICC(1) = 0.17, F (73,223) = 1.35, $p < .001$. Hence, exploring team-level effects on change appropriateness in addition to individual-level effects seems warranted.

Table 2. Means, Standard Deviations, and Correlations Between Variables.

Variable	*M*	*SD*	1	2	3	4	5	6	7	8	9	10	11	12
Controls														
1. Age	43.91	10.70												
2. Tenure	13.24	9.69	0.61**											
3. Status	.26	0.44	0.25**	0.14*										
4. Gender	0.29	0.48	−0.01	−0.13*	0.21**									
5. Hospital	1.40	0.49	0.07	0.07	−0.04	0.01								
6. Perceived organizational support	2.73	0.99	0.02	−0.01	−0.05	−0.04	0.08	(0.90)						
Individual level														
7. ICSR communication	2.55	0.92	0.07	0.04	0.03	−0.03	0.01	0.02*	(0.87)					
8. Change appropriateness	3.16	0.83	0.06	−0.02	0.27**	0.07	−0.12*	−0.03	0.33**	(0.88)				
9. Extra−role behaviors	3.20	0.93	0.12*	0.12	−0.24**	−0.03	0.05	−0.02	0.28**	0.39**	(0.82)			
10. Satisfaction with supervisor	3.67	1.04	−0.06	−0.05	−0.04	−0.04	−0.02	0.37**	0.01	0.07	−0.03	(0.91)		
Team level														
11. Supervisor communication differentiation	3.05	0.99	0.01	0.02	0.16**	0.04	−0.05	−0.05	0.46**	0.31**	0.32**	−0.02	(0.92)	
Supervisor level														
12. Supervisors' internal ICSR attributions	2.76	0.75	0.16**	0.10	0.02	−0.13*	−0.07	−0.07	0.35**	0.33**	0.31**	0.06	0.19**	(0.79)

Note. $N = 176$ for individual-level variables and $N = 42$ for team- and supervisor-level variables. Cronbach's alpha in parenthesis. β = standardized coefficient; ICSR = internal corporate social responsibility.
*$p < .05$. **$p < .01$.

Table 3. Standardized Coefficients of Individual-Level Models.

Variables	Model 1: Change appropriateness β	Model 2: Extra-role behaviors β
Controls		
Age (years)	.06	−.03
Tenure (years)	−.08	.11
Status	.23**	.25**
Gender	.02	−.05
Hospital	.11	−.10
Perceived organizational support	−.12	−.01
Study variables		
Change appropriateness	—	.36**
Extra-role behaviors	.32**	—
ICSR communication	.29**	.17*
Satisfaction with supervisor	.21	.29
Individual-level interaction		
ICSR communication *X* Satisfaction with supervisor	.10*	.14*
R^2	.18**	.21**
Adjusted R^2	.15**	.19**

Note. $N = 176$. β = standardized coefficient.
*$p < .05$. **$p < .01$.

Using Mplus version 6 (Muthén & Muthén, 2010), we conducted our analyses on the individual level (H1 and H2), and using a multilevel design in which teams' aggregated data (H3), as well as supervisors' responses were included (H4). Since we collected our data in two branches of the hospital, we checked whether the results vary between them, which is not the case. We, however, still controlled for hospitals in our models.

Employee Level Results

In support of H1a, communication about ICSR had a significant positive effect on extra-role behaviors ($\beta = .17$, $p < .05$). We also see that ICSR communication significantly affected employees' perceptions of change appropriateness ($\beta = .29$, $p < .01$). Table 3 displays the full model. Table 4 presents the indirect effect of ICSR on extra-role behaviors via change appropriateness. Results support the mediation proposed in H1b, as indicated by a

Table 4. Standardized Coefficients of Team- and Supervisor-Level Models.

	DV: Change appropriateness	
	Model 1 (H3)	Model 2 (H4)
Variables	β	B
Controls		
Age (years)	−.07	−.05
Tenure (years)	−.15*	−.13*
Hospital	.11	−.10
ICSR communication	.31**	.21**
Team related controls		
Team size	−.26**	−.23**
Supervisor's communication differentiation	−.03	−.18
Supervisor's internal attributions	.16*	.15*
Cross-level interactions		
ICSR communication *X* Supervisor's communication differentiation	—	−.35**
ICSR communication *X* Supervisor's internal attributions	—	.22*
R^2 within	.16**	.18**
R^2 between	.67**	.54**

Note. $N = 176$ for individual-level variables and $N = 42$ for team- and supervisor-level variables.
*$p < .05$ **$p < .01$.

significant indirect effect of 0.11, with 95% confidence interval (CI) ranging from 0.06 to 0.17). Hence, the positive relationship between communication about ICSR on extra-role behaviors is mediated by change appropriateness.

In line with H2, our results reveal that employees' satisfaction with their supervisor moderates the link between ICSR communication and extra-role behaviors indicated by a significant interaction term ($\beta = .10$, $p < .05$).

We also observed a moderated mediation effect, indicating that the relationship between ICSR communication and extra-role behaviors, as mediated by change appropriateness, is influenced by employees' satisfaction with their supervisor. Specifically, the indirect effect of ICSR communication on extra-role behaviors through change appropriateness is moderated by this satisfaction. The effect size for this moderated mediation is $\beta = .09$, with a 95% confidence interval (CI) ranging from 0.04 to 0.13. This means that the presence of employees' satisfaction with their supervisor enhances the indirect influence of ICSR communication on extra-role behaviors, and the range of

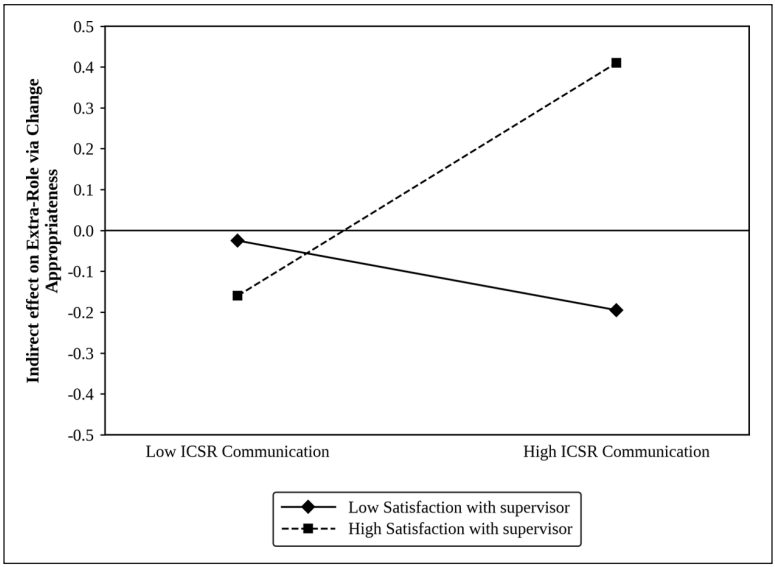

Figure 2. Interaction Effect at the Employee Level.

the confidence interval provides the statistical certainty that this effect is not due to random chance. Thus, for employees with a higher level of satisfaction with their supervisor (i.e., 1 *SD* above the mean), we see an effect of 0.11 (95% CI [0.04, 0.17]), while for employees with a lower level of satisfaction with their supervisor (i.e., 1 *SD* below the mean) of the effect is weaker with 0.08 (95% CI [0.02, 0.15]). This pattern confirms our proposition in H2 and indicates that the positive effect is stronger for higher levels of satisfaction with supervisors than for lower levels. Figure 2 displays this interaction effect.

Team Level Results

Table 5 displays the results of the team- and supervisor-level models. As proposed in H3, we find a moderated mediation effect in a way that supervisor communication differentiation moderates the indirect effect of ICSR communication on extra-role behaviors via change appropriateness ($\beta = .02$, 95% CI [0.01, 0.14]). When equal distribution of information is high (i.e., 1 *SD* below the mean), the effect is .12 (95% CI [0.05, 0.18]). On the contrary, when supervisors communicated unequally (i.e., when communication differentiation was 1 *SD* above the mean), communication about ICSR had no significant effect on extra-role behaviors via employees' perceptions of

Table 5. Mediation, Moderated Mediation Effects of Satisfaction with Supervisor, Supervisor Communication Differentiation, and Supervisors' Internal ICSR Attributions on Extra-Role Behaviors via Change Appropriateness.

Independent variable	Mediator	Moderator	Indirect effects (95% confidence interval)
ICSR communication	Change appropriateness	—	0.11* (95% CI [0.06, 0.17])
ICSR communication	Change appropriateness	Satisfaction with supervisor	0.09* (95% CI [0.04, 0.13])
ICSR communication	Change appropriateness	Supervisor communication differentiation	0.02* (95% CI [0.01, 0.14])
ICSR communication	Change appropriateness	Supervisors' internal ICSR attributions	0.07* (95% CI [0.02, 0.15])

*$p < .05$. **$p < .01$.

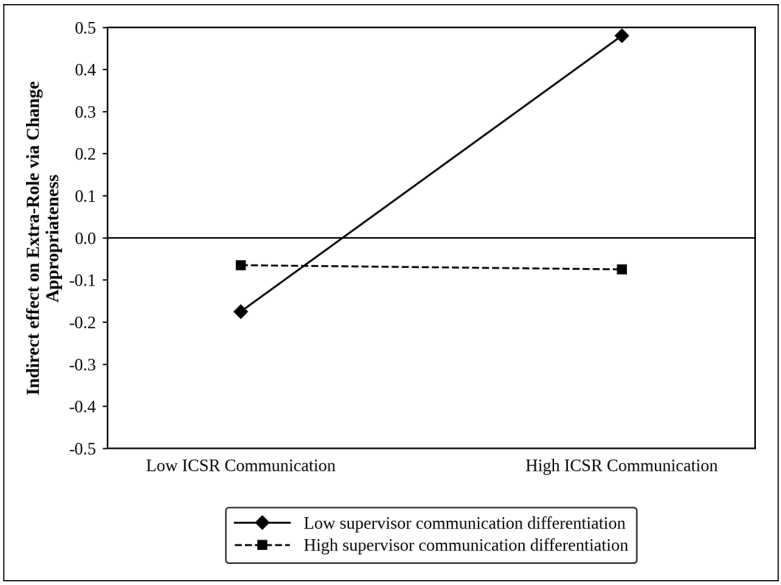

Figure 3. Interaction effect at the team level.

change appropriateness. The results provide evidence to support H3. The communication–differentiation interaction is shown in Figure 3.

Supervisor-Level Results

Furthermore, we included supervisors' self-reported ICSR attribution as a moderator and tested the effect of this interaction on change appropriateness, with the result being positive and significant ($\beta = .22$, $p < .05$). Further, in line with H4, we find that supervisors' intrinsic ICSR attributions moderate the positive indirect effect of ICSR communication on employees' extra-role behaviors via perceptions of change appropriateness ($\beta = .07$, 95% CI [0.02, 0.15]). Contrary to the second part of our H4 hypothesis, at higher level of supervisor's intrinsic attribution (1 *SD* above the mean) the impact of ICSR communication on employees' extra-role behaviors via change appropriateness is lower ($\beta = .06$, 95% CI [0.01, 0.12]), and stronger at lower level of supervisor's intrinsic attribution ($\beta = .08$, 95% CI [0.02, 0.13]). As we measured it on a semantic differential, 1 *SD* below the mean would be a 2 (*Mean* 2.75 minus the 0.75 *SD*) - this in our scale would mean a rather extrinsic attribution ("*The organization's activities in this area result from external*

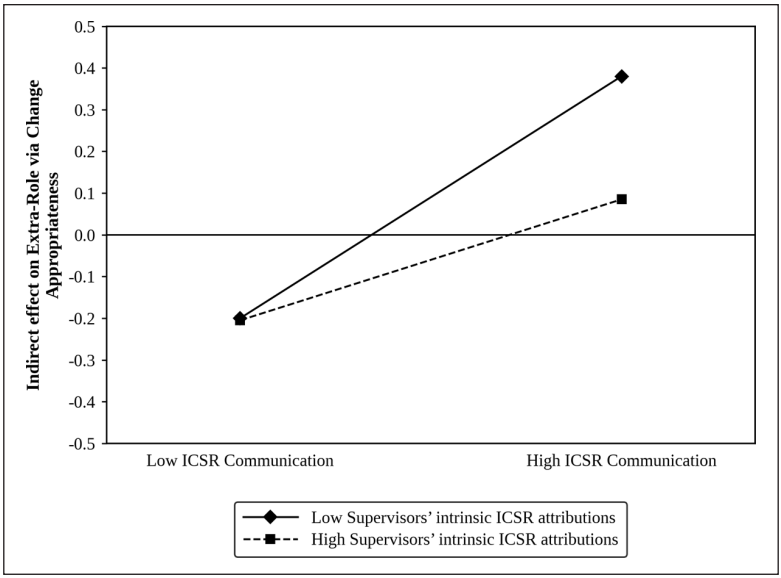

Figure 4. Interaction effect at the supervisor level.

pressure or from own advantages that the organization is hoping to achieve"). Figure 4 displays the interaction effect.

Tests for Common Method Bias

We addressed the threat of common method bias (CMB) in our study in two ways; (a) the design of the survey and (b) statistical analyses—we performed four types of statistical checks. In the survey design, we included positive and negative worded items in our scale for several constructs to reduce respondents' bias towards positively worded scales (Baumgartner & Steenkamp, 2001; Podsakoff et al., 2012). Furthermore, the anonymous nature of the survey, which was mailed directly to the employees, provided them with the chance to fill in the survey outside of the work environment, thereby reducing respondents' "socially desirable responses" (Paulhus, 1984, p. 600). We performed four statistical checks to address the threat of CMB in our study. First, we carry out Harman's single-factor test; the exploratory factor analysis (EFA) result shows that the total variance explained by the first factor is 31.47%, providing initial evidence for the absence of CMB. Second, we employed discriminant validity assessment, following the steps recommended in Fornell–Larcker criterion

(Fornell & Larcker, 1981), we calculated the average variances extracted (AVE) of our constructs; this ranged from 0.26 to 0.63, while the composite reliability (CR) ranged between .67 and .91 and is thus higher than the AVEs (the complete overview of the AVEs and CRs is presented in Table 6). Therefore, all items were more indicative of the constructs they conceptually belonged to rather than other constructs (Campbell & Fiske, 1959).

Third, we followed the latent method factor approach (Podsakoff et al., 2012; Williams et al., 1996, 2010) in accounting for CMB; using confirmatory factor analysis (CFA), we tested the goodness of fit of our hypothesized measurement model with all items loading on the intended factor (Bagozzi, 1984). Our result shows that Model 4 provided a significantly better fit ($\chi^2(362)=822.52$, $p<.01$, CFI=0.92, TLI=0.90, RMSEA=0.05) when compared to other potential models involving other variables, for example, employees' perception of organizational support items ($\chi^2(409)=878.95$, $p<.01$, CFI=0.66, TLI=0.63, RMSEA=0.13), the result is presented in Table 7. For robustness check, we performed a Chi-square difference test for Model 4 at the baseline and zero-constraint; no sign of bias was detected in the model (χ^2 (1, $N=176$)=55.60, $p<.11$), in other words, the items in our model are invariant.

Fourth, we used the marker variable technique (Simmering et al., 2015) to estimate the level of social desirability bias in our study. Specifically, we selected marker variables that are theoretically unrelated to the main constructs in our study (Chang et al., 2010; Richardson et al., 2009; Simmering et al., 2015; Williams et al., 2010), e.g., "if everything goes well, I call it a lucky streak," "I often get the feeling that our decisions could be made by flipping a coin," "I often get the feeling that I have a low influence on the things that happen to me." The resulting factor loadings show less than 1% variance shared among the items and the marker variable items ($\chi^2(320)=881.05$, $p<.01$, CFI=0.87, TLI=0.86, RMSEA=0.08), presenting further evidence to the absence of method bias in our study.

Discussion

Our study adopts a sensemaking perspective to explain how employees make sense of organizational change. Specifically, we conceptualize supervisors' communication about ICSR as an interpretive cue that shapes employees' perceptions of change appropriateness and, through these perceptions, their extra-role behaviors. Our focus on internal CSR aligns with broader CSR scholarship that emphasizes the evolving internalization of CSR within organizations and its relevance for employees as key internal stakeholders (Carroll, 2021). Specifically, our findings suggest that ICSR communication

Table 6. List of Constructs, Their Definitions, and Measurement Items and Exploratory Factor Analysis.

Constructs	Definition	Measurement items	Loading	AVE	CR	α
Supervisors' ICSR communication	Information provided to the employees by the immediate supervisor on the internal CSR that the organization has made available to employees (El Akremi, et al., 2018).	My supervisor gave me detailed information on the organization's engagement in the following areas:				
		Health and safety (e.g., measures if these areas)	0.61	0.62	0.91	.87
		Fair compensation (fair and commensurate with performance)	0.62			
		Fair and respectful treatment (regardless of gender and origin)	0.69			
		Training opportunities (e.g. measures and support)				
		Work–life balance (promoting a balance between work and private life)	0.59			
		Employee involvement (consideration of employee interests in business decisions) (Rupp & Mallory, 2015).	0.61 0.57			
Change appropriateness	The perception of employees' that the proposed change process is appropriate for their organization (Holt et al., 2007).	I feel confident that the project leads to positive changes.	0.66	0.35	0.81	.88
		The reasons for the change are comprehensible.	0.66			
		I am convinced that organizational change is necessary to solve the central problems in the organization.	0.46			
		The organizational changes will increase the effectivity in the organization.	0.64			
		For my own, the organizational changes only bring advantages.	0.65			
		The organizational changes will relieve my workaday life.	0.65			
		My supervisor encourages me to support the organizational development process.	0.40			
		My direct colleagues have a positive attitude towards the organizational change.	0.54			

(continued)

Table 6. (continued)

Constructs	Definition	Measurement items	Loading	AVE	CR	α
Extra-role behavior	Employee's behaviors that go beyond specified role requirements, and are directed towards the organization, for example, willingness to engage in activities for my organization in spare time (Riketta and Nienaber, 2007).	I can envisage myself representing my organization in the context of a public event or a fair.	0.68	0.40	0.73	.82
		I am willing to talk enthusiastically about the activities of my organization to my acquaintance.	0.65			
		I am willing to engage in activities for my organization in my spare time.	0.61			
		I try to exceed our customers' expectations regarding my organization.	0.58			
		I would never criticize my organization in public.	Removed			
Satisfaction with supervisor	This refers to how satisfied the employee is with their immediate supervisor (Spector, 1985).	My supervisor is quite competent in doing his/her job.	0.72	0.63	0.87	.91
		My supervisor is unfair to me.	0.85			
		My supervisor shows too little interest in the feelings of subordinates.	0.81			
		I like my supervisor.	0.79			
Supervisor communication differentiation	This refers to employees' perception that their immediate supervisor communicates equally with all team members, that is communicating in a responsible manner (Johlke & Duhan, 2000).	I often discuss my work with my supervisor.	0.77	0.52	0.87	.92

(continued)

Table 6. (continued)

Constructs	Definition	Measurement items	Loading	AVE	CR	α
		At my work, employees exchange ideas and information with the supervisor freely and easily.	0.67			
		At my job, communication flows both from the supervisor to and from me to the supervisor.	0.70			
		At my job, communication about critical issues flows both from the supervisor to and from me to the supervisor.	0.69			
		Rarely does my supervisor communicate with me about my job.	0.79			
		I rarely engage in impromptu discussions with my supervisor.	0.69			
Supervisors' internal ICSR attribution	The perception of the supervisor that the organization engages in ICSR based on intrinsic motive rather than extrinsic (Du et al., 2010).	My employer engages in the section of health and security due to real conviction.	0.33	0.26	0.67	.79
		My employer engages in the section of salary due to real conviction.	0.59			
		My employer engages in the section of fair and respectful treatment due to real conviction.	0.51			
		My employer engages in the section of further education due to real conviction.	0.44			
		My employer engages in the section of work–life balance due to real conviction.	0.60			
		My employer engages in the section of interest of employees due to real conviction.	0.53			
Perceived organizational support	Employee's perception that the organization care about them and can count on the organization for their well-being (Eisenberger et al., 1986).	Help is available from the organization when I have a problem.	0.76	0.59	0.85	.90
		The organization cares about my opinion.	0.77			
		The organization is willing to help me when I need a special favor.	0.81			
		The organization takes pride in my accomplishments at work.	0.73			

Note. AVE = average variance extracted; CR = composite reliability; α = Cronbach's alpha.

Table 7. Goodness-of-Fit Indexes.

Models	X^2	df	CFI	TLI
1. ICSR communication, job satisfaction, extra-role behavior, supervisor's communication differentiation, supervisors' internal ICSR attributions	1,020.08	296	0.79	0.77
2. ICSR communication, perceived organizational support, extra-role behavior, supervisor's communication differentiation, supervisors' internal ICSR attributions	878.95	409	0.66	0.63
3. ICSR communication, perceived organizational support, extra-role behavior, satisfaction with supervisor, supervisor communication differentiation	1,099.61	320	0.77	0.75
4. ICSR communication, change appropriateness, extra-role behavior, satisfaction with supervisor, supervisor communication differentiation, supervisors' internal ICSR attributions	822.52	362	0.92	0.90

Note. CFI = comparative fit index; TLI = Tucker–Lewis index.

functions as an interpretive cue that influences employees' perceptions of change appropriateness and, through these perceptions, their extra-role behaviors. In this sense, perceptions of change appropriateness capture the interpretive mechanism through which employees translate supervisor ICSR communication into behavioral support for change. We further demonstrate that the effectiveness of the ICSR cue depends on supervisor-related (i.e. sensegiver) characteristics: the relationship with the sensegiver, the sensegiving consistency in ICSR communication, and the sensegivers' motive orientations for ICSR. Recent organizational research on sensemaking and leadership similarly highlights that meaning in organizations is co-constructed through multi-level interpretation processes, with leaders playing a central role in shaping how organizational signals are understood and enacted (Goethals et al., 2025; Radoynovska, 2025).

Our study makes three main contributions. First, we contribute to sensemaking research by identifying supervisors' ICSR communication as a specific interpretive cue through which employees make sense of organizational change. Prior research has emphasized that employees actively interpret change rather than passively receiving information (Basu & Palazzo, 2008; Gioia & Chittipeddi, 1991; Weick, 1995, 2001). We extend this perspective by showing that communication about socially responsible practices can shape whether employees perceive change as appropriate, legitimate, and worth supporting. In doing so, our findings highlight that ICSR communication is not merely informational but sensegiving: it helps employees interpret organizational change in light of perceived organizational responsibility toward employees.

Second, we contribute to CSR communication research by showing how ICSR becomes meaningful through everyday supervisory interactions. Existing CSR research has often focused on organizational-level CSR strategies or external stakeholder communication (Rupp et al., 2013; Vlachos et al., 2013, 2014). Our findings shift attention to the micro-level processes through which ICSR is communicated, interpreted, and enacted within organizations. In line with research emphasizing the co-constructed nature of CSR communication (Crane & Glozer, 2016; Schoeneborn et al., 2020), we show that supervisors are not merely conduits of CSR messages. Rather, they help translate ICSR into meaningful signals for employees, potentially shaping whether ICSR is perceived as relevant for interpreting the appropriateness of organizational change. This finding also aligns with research suggesting that employees evaluate CSR communication based on perceived credibility, fit, and authenticity (Schaefer et al., 2021).

Third, we contribute to sensemaking and organizational change research by showing that ICSR communication does not operate uniformly, but

depends on the social and interpretive conditions under which supervisors deliver it. Our findings indicate that employees' satisfaction with their supervisor strengthens the positive indirect effect of ICSR communication on extra-role behaviors via change appropriateness. This suggests that the relationship to the sensegiver matters: employees are more likely to interpret ICSR communication as relevant and a salient cue that signals the appropriateness of change when it comes from supervisors with whom they report a more satisfying relationship. In addition, communication differentiation weakens the effectiveness of ICSR communication. When access to supervisor communication varies substantially within teams, ICSR communication loses its function as a shared sensemaking cue. This finding reinforces the importance of fairness and consistency in leadership communication during change (Hooper & Martin, 2008). Finally, our results concerning supervisors' ICSR attributions suggest that the sensegivers' interpretations of organizational motives for ICSR shape the conditions under which ICSR communication becomes more or less impactful. While we expected intrinsic attributions to strengthen the positive indirect effect, the pattern of findings was more nuanced. The indirect effect was positive and significant under both conditions (high and low intrinsic attributions), but stronger when supervisors reported lower intrinsic attributions. Rather than functioning only as an amplifier of credible sensegiving, supervisors' intrinsic ICSR attributions may shape whether communication is needed as an explicit sensemaking resource in the first place. When supervisors already perceive ICSR as intrinsically motivated, its meaning may be more taken for granted and therefore less dependent on explicit communication. When intrinsic attributions are lower, however, ICSR communication may become more consequential because it provides employees with a clearer interpretive frame for understanding the change. This finding suggests that intrinsically motivated supervisors do not necessarily amplify the effects of ICSR communication. Instead, their attributions may alter the conditions under which communication becomes salient for employees' sensemaking of change.

Taken together, our findings show that ICSR communication can support employees' sensemaking during change, particularly when it is embedded in credible, consistent, and socially meaningful supervisory communication. By differentiating the conditions under which the supervisors' sensegiving role is strengthened, we provide a more focused understanding of how internal CSR becomes consequential for employees during organizational transformation.

From a managerial perspective, our study underscores the importance of communicating ICSR during organizational change. Change processes often create uncertainty, skepticism, and concerns about whether employee interests will be protected. In such contexts, ICSR can serve as an important

resource for strengthening perceptions of change appropriateness, but only if employees understand and trust the message.

First, organizations should ensure that ICSR initiatives are not only implemented but also communicated in ways that are transparent and credible. CSR efforts that lack substantial ICSR commitment risk being perceived as insincere, which can backfire (Scheidler et al., 2019). Organizations should therefore align ICSR initiatives with core values and make clear how these initiatives relate to employee well-being during change.

Second, organizations should recognize supervisors as central actors in the communication of ICSR. Supervisors are often the people through whom employees interpret organizational decisions. Supervisors should therefore be equipped not only with information about ICSR initiatives but also with guidance on how to communicate them in a credible and context-sensitive manner. Ethics training programs, already common in many large corporations (Weber, 2015), could be expanded to include ICSR communication during change.

Third, organizations should pay attention to consistency in communication across teams. Our findings suggest that unequal communication can undermine the positive effects of ICSR communication. Providing supervisors with shared communication materials, regular briefing opportunities, and structured spaces for dialogue can help reduce informational inequality and support a more coherent understanding of change across teams.

Building such supervisory capabilities can help organizations create a stronger trust-based culture in which ICSR supports rather than merely accompanies change.

Despite these contributions, our study has several limitations. First, the cross-sectional design prevents definitive causal claims. Future research should use longitudinal designs to examine how ICSR communication and sensemaking evolve over time, particularly across different stages of organizational change. Second, our study relies on self-reported extra-role behaviors, which may be subject to social desirability bias. While our multi-source and multilevel design mitigates this concern, future research could incorporate objective behavioral indicators or supervisor evaluations of employee engagement. Third, the generalizability of our findings is limited by the specific industry and national context of the study. The hospital setting is especially relevant because ICSR is closely connected to employee well-being, safety, and fairness. However, future research should examine whether similar dynamics emerge in other industries, countries, and organizational contexts. Fourth, future research could examine additional contextual and psychological mechanisms. For instance, external CSR efforts may interact with internal CSR communication in shaping employees' broader

perceptions of organizational responsibility (De Roeck & Maon, 2018). Moreover, mediators such as organizational trust, perceived justice, or psychological safety could clarify why and how ICSR communication fosters positive change outcomes. Future studies could also explore how digital communication channels, remote work, or virtual leadership affect ICSR communication during change. Finally, future research should further examine how employees interpret and negotiate CSR meaning over time. CSR communication is not a static message but an evolving discourse (Crane & Glozer, 2016). Longitudinal studies could therefore provide deeper insights into how employees' CSR perceptions shift in response to changing leadership communication, stakeholder expectations, and organizational strategies.

Conclusion

This study examines how employees make sense of organizational change and identifies supervisors' communication about internal corporate social responsibility (ICSR) as a key interpretive cue in this process. Our findings show that supervisors' ICSR communication shapes employees' perceptions of change appropriateness, which in turn foster extra-role behavior. This finding highlights the central role of supervisors as distributed sensegivers who translate organizational practices into meaningful signals for employees. Importantly, our results demonstrate that the effectiveness of ICSR communication is not inherent to the message itself but depends on the social sensegiving context in which it is embedded. The quality of the relationship employees has with their supervisor, the consistency with which ICSR is communicated across the team, and the motives supervisors attribute to their own ICSR communication all shape whether ICSR functions as a credible and influential interpretive cue. By positioning ICSR communication as a sensemaking cue, this study offers a more focused account of how organizational responsibility toward employees in times of change becomes socially meaningful through everyday supervisory interactions that shape employees' interpretations and reactions.

ORCID iDs

Taiwo Yusuff https://orcid.org/0000-0001-6675-8488
Laura Marie Edinger-Schons https://orcid.org/0000-0002-8981-3379

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Author Biographies

Taiwo Yusuff (PhD, University of Mannheim) works as a change manager for a global technology platform at one of the world's largest consumer goods companies.

He completed his PhD at the University of Mannheim under the supervision of Laura Marie Edinger-Schons and was affiliated with the Wittenberg Center for Global Ethics. His dissertation, Sustainable Change in Society: The Role of Human Agents, examines the role of individuals in advancing sustainable change through digital technology adoption and organizational change. His research interests include corporate social responsibility, corporate digital responsibility, responsibility for new technologies, and the design of ethical workplaces. He holds a Master of Science in Management from the Technical University of Munich and previously worked in technology and consulting roles.

Lisa Rothenhöfer (PhD, Osnabrück University) works at a consulting company in the field of change management. She completed her PhD at the University of Osnabrück with research interests focusing on corporate social responsibility and corporate reputation, employees' change-supportive intentions and dispositional resistance to change, socially responsible human resource management, and configurational methods such as fuzzy-set qualitative comparative analysis. Her articles have appeared in such journals as Applied Psychology, Business Ethics: A European Review, Employee Relations, and European Journal of Work and Organizational Psychology.

Sabrina Scheidler (PhD, Ruhr University Bochum) is a Professor of Marketing at the University of Applied Sciences Dortmund, Germany. Her research investigates the

impact of corporate social responsibility and sustainability on employees and consumers, with a focus on identifying factors that enhance or decrease stakeholder skepticism. Her work has been published in journals including the Journal of Management Studies, Journal of Business Ethics, Journal of Business Research, and Psychology & Marketing.

Irmela Koch-Bayram (PhD, University of Mannheim) is an Assistant Professor at the Chair of Business Administration, Human Resource Management and Leadership at University of Mannheim (Germany). Her research examines employee perceptions and behavior in the context of corporate social responsibility, as well as human–AI collaboration and decision-making. Her work has been published in journals including Strategic Management Journal, Human Resource Management, Human Resource Management Journal, Organizational Research Methods, and Journal of Business Ethics.

Laura Marie Edinger-Schons (PhD, Ruhr University Bochum) is a Professor of Sustainable Business and Chief Sustainability Officer at the University of Hamburg. Previously, she held the Chair of Sustainable Business at the University of Mannheim from 2015 to 2022. Her research examines how organizations can contribute to sustainable development and societal transformation, with a particular focus on corporate sustainability, employee engagement, social entrepreneurship and intrapreneurship, corporate democracy, and digital innovation for sustainability. Her work has been published in journals including Nature Sustainability, MIS Quarterly, Strategic Entrepreneurship Journal, Journal of Marketing, Journal of Business Ethics, and Business & Society.