

Do supervisor and colleague affect nonprofit organization employee's social alliance attitude? The moderating role of employee participation

**主管與同事會影響非營利組織員工的社會聯盟態度嗎？
員工參與的調節效果**

Chi-Shiun Lai

Department of Business Administration, National Yunlin University of Science and Technology

Thi Thuy Van Pham

Department of Business Administration, National Yunlin University of Science and Technology

Duc Tam Nguyen

Management-Finance Faculty, Vietnam Maritime University

Guan-Lun Chen¹

Department of Business Administration, National Yunlin University of Science and Technology

Abstract: Nonprofit employees play an important role in the success of social alliances. This study conducted a questionnaire survey to explore the impact of social alliances on nonprofit employees. This study uses a sample of non-profit organization employees in Taiwan and adopts partial least squares structural equation modeling (PLS-SEM) for overall model analysis. The results reveal that the business altruistic motive, supervisor's social alliance attitude, and colleague's social alliance attitude positively influence the employee's social alliance attitude, of which the supervisor has the most significant influence. Second, the employee's social alliance attitude positively affects the employee's organization identification and the employee's attitude toward partner. Finally, employee

¹ Corresponding author: Guan-Lun Chen, Department of Business Administration, National Yunlin University of Science and Technology. Email: twdrchen107@gmail.com.
The authors appreciate the suggestions provided by the reviewers and the editor.
This study was supported by the National Science and Technology Council (NSTC), R.O.C. (MOST 108-2410-H-224-025).

participation will moderate the relationships among supervisor's, colleague's, and employee's social alliance attitude. When employee participation is higher, employee's social alliance attitude is less influenced by the attitude of supervisors and colleagues because employees are well aware of social alliance. This study puts forward theoretical and managerial implications for the research results, and provides a reference for the operation and management of social alliance.

Keywords: Non-profit organization, social alliance, organization identification, employee participation, cross-organizational attitudes.

摘要：非營利組織員工在社會聯盟成功與否中扮演重要的角色。本研究針對非營利組織員工進行問卷調查，探討社會聯盟對非營利組織員工的影響。本研究使用臺灣非營利組織員工為樣本，並以偏最小平方法的結構方程模式分析整體模型。研究結果發現，企業的利他動機、主管社會聯盟態度以及同事社會聯盟態度，都會正向影響員工社會聯盟態度，其中以主管社會聯盟態度影響最為顯著。其次，員工社會聯盟態度會正向影響員工組織認同，以及員工對營利企業的態度。最後，員工社會聯盟參與，會調節主管與同事的社會聯盟態度與員工社會聯盟態度的關係。當員工參與愈高時，由於員工非常了解社會聯盟，所以對社會聯盟的態度較不會受到主管與同事態度的影響。本研究針對研究結果提出學術及管理意涵，提供社會聯盟雙方經營管理參考。

關鍵詞：非營利組織、社會聯盟、組織認同、員工參與、跨組織態度

1. Introduction

In order to implement corporate social responsibility (CSR), many for-profit organizations in Taiwan have begun to cooperate with nonprofit organizations (NPOs) to develop cross-sector partnerships. For example, in 2024, Taiwan Semiconductor Manufacturing Company (TSMC) promoted the "Eco Plus! Project" to fulfill its CSR, and cooperate with the Taiwan Wild Bird Federation to promote the "Bird Map Project" to maintain Taiwan's bird biodiversity. For TSMC,

through cooperation with an NPO, CSR is implemented and the image of a sustainable enterprise is created, and for the Taiwan Wild Bird Federation, through cooperation with TSMC, financial support and more advocacy channels are obtained to implement their social purpose of ecological protection.

The concept of fostering shared value through CSR has spurred collaboration between for-profit enterprises and NPOs, yielding a mutually beneficial outcome. These collaborations are known by various names, including social alliances, profit-nonprofit collaborations, or cross-sector partnerships; for the purpose of this study, we will use the term "social alliance." Regardless of the name, it signifies the cooperation between for-profit enterprises and NPOs, benefiting both parties and ultimately contributing to societal well-being (Austin and Seitanidi, 2012b; Berger *et al.*, 2004). However, in this cross-sectoral cooperation like social alliance really a mutually beneficial outcome for both organizations? There was a case that a marketing campaign of luxury brand in collaboration with NPOs led to identity conflicts between NPO employees and volunteers, affecting the results of the collaboration (Boenigk and Schuchardt, 2015). Therefore, we believe that it is necessary to explore the impact of social alliances on organizational identification more deeply from the perspective of NPO employees, so as to increase the understanding of the success factors of social alliances.

Numerous scholars have conducted research on collaboration, focusing primarily on motivations, stakeholders' evaluations of partnership relationships, antecedents and consequences of performance, partner selection, and management processes (Al-Tabbaa *et al.*, 2019; Austin and Seitanidi, 2012a, 2012b; Berger *et al.*, 2004; Irmak *et al.*, 2015; Kolk *et al.*, 2010; Lafferty, 2007; Liu *et al.*, 2018; Liu and Ko, 2011a; Stekelorum *et al.*, 2020). However, these studies primarily concentrate on the perspective of for-profit enterprises, lacking attention to NPOs. In fact, only a few studies of social alliances have focused on the perspective of NPOs, such as NPO executives viewing social alliances as a potential method for acquiring funding and donors (Lee, 2019), opportunities to learn management skills (Samuel *et al.*, 2013), enhancing organizational performance and sustainability (Al-Tabbaa *et al.*, 2019; Liu *et al.*, 2018; Mousavi and Bossink,

2020), and the impact of the reputation of collaborative partners on NPOs (Heller, 2008). Most of these studies rely on qualitative methods or conceptual models, focusing on the organizational management level but overlooking the role played by individuals (e.g., NPO employees) in collaborations. In fact, past studies have shown that the biggest difference between NPO employees and for-profit employees is the emphasis on social values. In addition to seeing work as a means of making a living, NPO employees also attach great importance to the social goal and contribution of NPOs. For example, De Cooman (2011) compared for-profit organization employees with NPO employees and found that NPO employees value social services more seriously. They believe that person-organization fit is important and that NPOs' values need to be aligned with those of employees. In addition, NPOs are often more likely to attract employees who have common values (Devaro and Brookshire, 2007). Similarly, Lyons, Duxbury, and Higgins (2006) compared the differences in employee values between public sectors and for-profit organizations. They found that employees in the public sector value contributions to society more than those in for-profit organizations. De Cooman (2011) also found that NPO employees are more likely than for-profit employees to see valuable work results and self-goals as important work motivations. Since NPO employees are one of the parties involved in the implementation of the social alliance, the performance of the social alliance depends on the attitude of the NPO employees towards the cooperation. Therefore, it is very important to explore the attitude of NPO employees towards the social alliance, and this study hopes to fill this research gap.

Social alliance involves two different types of organizations, for-profit organizations and NPOs, and because of the differences in the characteristics of these organizations, social alliance has different meanings for them. For for-profit companies, the aim is to implement CSR and increase corporate image (Berger, Cunningham, and Drumwright, 2004). On the other hand, for NPOs, the aim is to achieve social goals through the support of for-profit companies. In addition, unlike for-profit organizations, NPOs usually have clear social purposes, and the value of their employees also comes from the purposes (Gee *et al.*, 2023), that is,

employees care more about the value of the organization in social welfare than the for-profit one (Weisberg and Dent, 2016), so it is necessary to explore social alliance issues from the perspective of NPO employees and expand the understanding. In terms of the individual's view of organizational identification, Cornwell *et al.* (2018) found that the partners in the alliance affects the organizational identification of for-profit employees, which in turn has a broader impact on the outcomes of social alliance. Gee *et al.* (2023) compares the differences between for-profit and not for profit organizations, and also points out that the identity generated by an organizational goals affects its members. Cornwell *et al.* (2018) called for future research from the perspective of NPO employees because NPOs are sponsored organizations and have less control over the alliance, which may lead to different organizational identification effects. With the increasing importance of CSR, previous research could not be able to answer whether social alliance leads to benefits from the perspective of NPO. Also, based on the suggestion from Cornwell *et al.* (2018), there is no study explore social alliance from perspectives of NPO employees' organization identification. We argue that the results of the social alliance are crucial and must address the practical and academic urgency of understanding the issue for every organization.

To investigate the influencing factors of NPO employee organizational identification, the current study utilizes social identity theory (SIT), which has demonstrated the impact of organizational identification on employee performance, satisfaction, and firm performance in for-profit firms (Collier and Esteban, 2007; He and Brown, 2013). However, NPO employees may have different organizational identification due to unequal cooperative power (Cornwell *et al.*, 2018), and they also pay more attention to the organizational social responsibilities and ethical policies (Weisberg and Dent, 2016), concerning more about how the social goals of the NPO are implemented than interests. Besides, NPO employees often invest significant time in their organization, forming a strong sense of self-identity linked to the NPO. This not only indicates emotional attachment but also embodies the fundamental principles of social identity. Hardy and Barkham (1994) argues that emotional attachment affects employees and their

job performance. Different from for-profit employees, NPO employees place more emphasis on commitments to the organization, even at the expense of monetary exchanges, and also on non-financial reporting such as the organization's social responsibility (Weisberg and Dent, 2016). The current study argues that, in social alliance, organization identification of NPO employees comes from the identity of the value of the cooperation. When the social value of the alliance is high, there is a positive attitude towards the social alliance, and the identification with the NPO and cooperative organization to which it belongs will increase. Therefore, this study adopts a social identity perspective to investigate how social alliance influences NPO employees and their organizational identification.

Organization identification will be influenced by internal and external factors of an organization. Therefore, this study will investigate the impact of social alliances on NPO employees' organizational identification and their attitudes towards partners. First, in terms of the external influence factors of NPOs, we investigate the impact of partners' motivation to participate in the alliance on NPO employees. The proposition of this study is the same as previous studies, that is, the partner motivation will influence NPO employees' attitudes towards social alliances, which in turn will affect organizational identification (Berger *et al.*, 2006; Cornwell *et al.*, 2018; Sanzo *et al.*, 2015). However, this study further explores whether to change the attitude of NPO employees towards partners across organizations. Second, in terms of the internal influencing factors of NPOs, this study explores whether the identification formed by the attitudes of NPO employees' supervisors and colleagues towards social alliances will enhance NPO employees' organization identification, which in turn affects NPO employees' attitudes towards social alliances (Kolk *et al.*, 2010), as well as employees' attitudes towards partners. Third, this study argues that the degree of participation of NPO employees in social alliances plays a moderating role. Seitanidi (2009) emphasizes that the participation of NPO employees plays an important role in social alliance, which affects the effectiveness of the alliance and increases employees' identification to NPOs. Also, employee participation enhances their sense of ownership and commitment to NPOs (Han *et al.*, 2010). As employees

feel more about the organization, they are more likely to see the organization as part of themselves, thus increasing organization identification. For NPO employees, the higher the level of their participation, the relationship between each influencing factor and the NPO employees' social alliance attitude will be weakened. The reason is because when employees personally participate in social alliance activities, they will understand the actual situation of cooperation more and their attitude towards social alliances will be less affected by other factors.

The purpose of this study is to utilize SIT to understand whether the attitudes of NPO employees in social alliances are influenced by internal and external factors, and how these factors affect their attitudes toward their own NPO and their partners. Additionally, it aims to investigate whether the level of employee participation moderates the relationship between these influencing factors and employee attitudes. By exploring these, the study seeks to enhance understanding of social alliances.

2. Literature review

2.1 Social identity theory

Social identity refers to an individual's perception that an individual belongs to a certain social category or group (Abrams and Hogg, 1988). In the past, SIT was often used to explain the concept of organizational identity, while organizational identity is the perception of an organization that is influenced by other members of the organization (Corley *et al.*, 2006). As for SIT, it refers to an individual's efforts to pursue or maintain a positive social identity in a group as a result of comparisons with groups within or outside the group (Brown, 2000). In other words, organizational identification is the sense of identity that individuals identify their relationship with the organization.

According to Dutton *et al.* (1994, p. 239), organizational identification refers to a cognitive connection that results in "a person's self-concept contains the same attributes as those in the perceived organizational identity." Organizational identification is widely used to examine the relationship between employees and

organizations, and empirical research has confirmed its impact on employee performance, satisfaction, and company performance (Collier and Esteban, 2007; He and Brown, 2013). Past studies have explored various antecedents and consequences of organizational identification, including variables related to leadership and social exchange (He and Brown, 2013). Cornwell *et al.* (2018) argue that organizational identification is procedural and relational, meaning it can be modified by external organizations.

In an organization, social identification is related to the sense of belonging, emotion, and organizational attributes. Ashforth and Mael (1989) indicated that the SIT of an organization is the same as the SIT of an individual, and that it is what a person wants to be defined in. However, the identity of an organization will vary depending on the nature of the organization. In the case of for-profit and NPO employees, the organizational identity of the two types of employees will be different depending on the degree of control in an alliance, and may also lead to different organizational identification (Cornwell *et al.*, 2018).

In addition, NPO employees pay attention to their commitment, social responsibilities to the organization (Weisberg and Dent, 2016), and also their attitude of the social alliance will come from identifying the value of the alliance. Social alliances are formed by organizations have different value, and according to organizational identification perspective, NPO employees' organizational identification is influenced by internal and external factors. This study explores whether the altruistic motivation (the external factor), colleagues and supervisors (internal factors) of for-profit organizations affect employees' identification of the value of social alliances, and at last affect the organizational identification of alliance organizations.

2.2 Social alliance influences on organization identification

A social alliance refers to a partnership between for-profit enterprises and NPOs, as posited by Austin and Seitanidi (2012a), who conceptualize this partnership as a spectrum spanning from autonomous corporate philanthropy to shared social issue platforms. With the deepening of collaboration, mutual

influence escalates. Consequently, scholars contend that social alliances induce shifts in the identity of both partners, subsequently impacting employee's organizational identification (Berger *et al.*, 2006; Cornwell *et al.*, 2018; Sagawa, 2001). Berger *et al.* (2006) delineate two pathways through which employee identification evolves: one entails interactions with the partner, while the other centers focuses on enhancing collaboration with colleagues and supervisors. Additionally, Kolk *et al.* (2010) further introduce the pathway of interacting with customers. In summary, employee's organizational identification with the partner is transformed through their individual assessments of the social alliance, a perspective supported by Cornwell *et al.* (2018), who argue that collaboration with NPOs leads to changes in for-profit enterprises' organizational identification in both vertical and horizontal directions.

Despite previous studies generally recognizing the mutual benefits of social alliances, there has been limited attention on the organizational identification of NPOs. Scholars posit that this collaborative nexus can reshape the identification of both for-profit enterprises and NPOs (Austin and Seitanidi, 2012a; Berger *et al.*, 2006; Kohtamäki *et al.*, 2018; Liu *et al.*, 2018). In fact, studies have explored how cooperative efforts impact employees' self-identity (Van Schie *et al.*, 2019) and the organizational identification of for-profit enterprises (Cornwell *et al.*, 2018; Reissner, 2019). However, since the core purposes of for-profit organizations and NPOs are different (Gee *et al.*, 2023), and that NPO employees' attachment to the organization and their emotions may be different, the factors and influences of the social alliance attitude of them may differ. In addition, social alliance is different from strategic alliance in that they involve cross-value organizations, and for NPO employees, factors that affect their organizational identification involve identity of the value of social alliance compared to strategic alliance. Are the factors that identify NPOs and for-profit organizations the same regarding social alliance attitudes? There is evidence suggesting that cause-related marketing initiatives by luxury brands may even provoke identification conflicts among NPO employees and volunteers (Boenigk and Schuchardt, 2015). The effect of NPO employees' organization identification is not always positive in a social alliance. However,

because of the emphasis on CSR and SDGs, Gee et al. (2023) also believe that understanding the cooperation between profit and NPO is an important direction of future research. This study takes the perspective of NPO employees to break away from the limitations of the past performance of for-profit organizations, and brings important insights into the study of social alliance and organizational identification.

2.3 Hypothesis development

Partner altruistic motive. For NPO employees, their work motivation primarily stems from emotions or intrinsic values (Lanero *et al.*, 2017). Therefore, in assessing corporate partners for collaboration, NPO employees are not only concerned with donation amounts but also focus on the partner altruistic motive. Past research shows that trust in partners is crucial for the outcomes of collaboration (Barroso-Méndez *et al.*, 2014; Berger *et al.*, 2004, 2006; Liu *et al.*, 2018; Sanzo *et al.*, 2015). According to Foreh and Grier's (2003), consumers attribute companies' motives in cause-related marketing to two major categories: altruistic motives and egoistic motives. If one motive is more apparent, the influence of the other is smaller (Alcañiz *et al.*, 2010). In previous research, if consumers perceive altruism as the primary motive of a company, they are more likely to trust the company and form an image of CSR (Alcañiz *et al.*, 2010). Furthermore, Romani *et al.* (2013) found that individuals with higher altruistic values have a stronger sense of morality towards CSR, leading to positive evaluations and behaviors. Therefore, this study argues that if the for-profit enterprise is the external partner of NPO employees, when the cooperative organization and NPO employees have the same motivation for the social alliance, the social value of the alliance will be fully exerted. In this case, the identification of the NPO employees towards the social alliance will be enhanced, and will also increase positive attitude of the NPO employees towards the social alliance. Thus, this study proposes the following hypothesis:

Hypothesis 1. Partner altruistic motive positively influences NPO employee's attitude towards the social alliance.

Supervisor's and colleague's alliance attitudes. The implementation of CSR by for-profit enterprises leads to changes in employee organizational identification, influenced not only by the impact of cause-related activities but also by internal factors. When employees perceive a higher internal image of CSR, their organizational identification increases (Glavas and Godwin, 2013). As we have mentioned, organization identification is formed jointly (Corley *et al.*, 2006). Employees' identification could be influenced by other members (e.g. supervisors or colleagues) (Cornwell *et al.*, 2018). When the members of the organization recognize the value that the alliance brings, it will increase the identification of NPO employees with the alliance. Van Knippenberg and Schie (2000) argued that evaluations and behaviors of supervisors, peers, or even subordinates regarding social alliances can mutually influence each other. This influence can be even stronger than information from top management team since group identification has a greater impact on employee behavior than organizational identification. (Van Knippenberg and Van Schie, 2000). Daily communication, attitude and opinions exchange among NPO employees will form individual attitudes towards social alliances. Therefore, this study suggests that the attitudes of NPO supervisors and colleagues towards social alliances will affect employee's attitude towards social alliances.

Due to differences in scale and mechanisms, this study distinguishes between the influence of supervisors and colleagues on employees. Based on past research, this study suggests that the reason for the difference in the attitude of cooperation between supervisors and colleagues are due to the status of the two in an organization. The impact of supervisors on subordinates is explicitly defined and larger in scale, where they can serve as role models for colleagues. As to managers, as representatives of organizational values, their behaviors and commitments will make employees have a psychological contract with CSR, which in turn will enhance employees' organizational identification (Korschun *et al.*, 2014). In fact, leadership style has been shown to promote organizational identification and imitation behaviors of employees (Kottke and Pelletier, 2013; Walumbwa *et al.*, 2011; Walumbwa and Hartnell, 2011). Moreover, supervisors typically have more

influences on subordinates than other employees. In NPOs, decisions about collaboration with for-profit enterprises are usually made by supervisors, and employees may not have the opportunity to express their opinions (Seitanidi, 2009). Sluss *et al.* (2012) also found that for new employees, the attitude of supervisors will directly affect employees' organizational identification, leading to spillover effects and further impact on the original employees. From these studies, it can be seen that supervisors are the core of the organization for the employees and therefore can represent the organization itself, which is the biggest difference from the average colleagues. Through the attitude transmitted by supervisors, it will have a spillover effect on employees, forming a downward effect. As a result, perceptions of the partnership are essentially opinions from certain supervisors. In the field of CSR, there is a lack of research distinguishing between the influences of supervisors and colleagues. This study argues that the attitudes of supervisors and colleagues towards social alliances will affect employees' attitudes towards social alliances, respectively. Therefore, the following hypotheses are proposed:

Hypothesis 2. Supervisor's social alliance attitude positively influences NPO employees' social alliance attitude.

Hypothesis 3. Colleague's social alliance attitude positively influences NPO employees' social alliance attitude.

Social alliance attitude and organization identification. The impact of employee attitudes on organizational identification has typically focused on the CSR of for-profit enterprises. Indeed, a positive attitude toward the organization and its CSR initiatives has been shown. From an internal marketing perspective, organizations use CSR activities as a means to enhance employee's organizational identification (Glavas and Godwin, 2013; Rodrigo and Arenas, 2008). When businesses assist NPOs, employees perceive the external image of the organization's CSR, consequently positively influencing organizational identification (Glavas and Godwin, 2013; Roeck and Delobbe, 2020). This effect can be explained by SIT, as the perception of the organization's social contribution enhances employees' self-enhancement, and the association with social good reinforces the organization's attractiveness and uniqueness (Dutton *et al.*, 1994;

Kim *et al.*, 2010). Furthermore, employees judge how their organization treats external entities (such as customers, partners, or the public) to form their attitudes and behaviors (Dunford *et al.*, 2015).

Therefore, the attitude of for-profit enterprises employees toward social alliances is a psychological outcome that alters individual perceptions and relationships with their organizations. This study argues that as NPO employees are members who are very concerned about the social responsibility of the organization, the social alliance will make them more identify with the CSR activities of the organization to achieve social goals, because the positive attitude formed by the social alliance will increase the emotion towards the NPO and increase the organization identification. Thus, the following hypothesis is proposed:

Hypothesis 4. NPO employees' social alliance attitude positively influences their organization identification.

NPO employee's attitude toward partner. Identification with an organization does not necessarily have to be among the organization's members (Bhattacharya and Elsbach, 2002). When individuals have a cognitive connection with an organization, they identify with that organization (Ashforth and Mael, 1989; Dutton *et al.*, 1994). Previous studies anticipated that a social alliance would lead to mutual organizational identification between internal members and partners (Berger *et al.*, 2006; Bhattacharya *et al.*, 2009), meaning that employees of a for-profit enterprises can identify with an NPO, and vice versa. However, there has been limited empirical research to confirm this, as it may require a higher level of collaboration to reach the integrative stage (Austin and Seitanidi, 2012a; Berger *et al.*, 2006). Only at the integrative stage do both parties coordinate with each other in pursuit of a single goal, aligning on objectives, tasks, resource sharing, and integrated operations. However, in fact, empirical research from the perspective of corporate employees can only confirm its impact on the organizational identification of the for-profit enterprises itself (Demirel *et al.*, 2018; Van Schie *et al.*, 2019).

Conversely, this study proposes that if NPO employees have a positive

attitude toward a social alliance, they will also have a positive attitude toward their partners in the collaboration because of the common social goals. Previous research on social alliances has indicated a correlation between attitudes toward the collaborative relationship and attitudes toward both parties (Arnett *et al.*, 2003; Kim *et al.*, 2012; Lafferty *et al.*, 2004; Singh, 2016). However, these studies primarily explored consumer perspectives and lacked focus on employee viewpoints, especially those of NPO employees. Therefore, the following hypothesis is proposed:

Hypothesis 5. NPO employees' social alliance attitude positively influences their attitude toward the corporate partner.

Moderating effects of employee participation. Employees' attitudes toward social alliances are also influenced by their participation in these activities. Past research has shown that employees of for-profit enterprises, through participating in collaborative activities, regulate their assessment of collaboration and its relationship with organizational identification (Cornwell *et al.*, 2018). In fact, the voices of NPO employees in the collaboration with businesses are often overlooked and may even lead to opposing attitudes and behaviors (Seitanidi, 2009). However, increasing their participation in the social alliance process, especially in an imbalanced relationship, can result in more trust, higher accountability, and less criticism (Seitanidi, 2009).

In studies on cause-related marketing strategies, Liu *et al.* (2010) found that higher employee participation leads to higher internal legitimacy. Internal legitimacy, akin to the acceptance of organizational strategy, strengthens shared moral vision and strategies among employees, thereby influencing organizational identification. Liu *et al.* (2010) also suggested that participation does not necessarily have to be top-down but can be achieved through participating in the execution and decision-making process. Through participating in collaborative activities, employees can build collaborative knowledge, internalize moral identity, and reduce the influence of others' opinions. The assertion gained support from scholars through research on employee's continued participation in corporate volunteer programs, emphasizing the interrelatedness of sustained participation

and volunteer identity, leading to long-term participation, especially under intrinsic motivation (Grant, 2012; Van Schie *et al.*, 2019). According to these studies, sustained participation and the internalization of volunteer identity have a mutual influence, resulting in long-term participation, especially in cases driven by intrinsic motivation. In other words, when employees actively engage in collaboration, they form their own internal judgments, reducing the impact of external factors.

However, the boundary of this effect depends on individual characteristics and situational ambiguity (Zalesny and Ford, 1990). This study posits that, in the beginning of a social alliance, NPO employees will seek relevant opinions from colleagues and supervisors to evaluate the collaboration. However, as they continue to participate in collaborative activities, they will learn from them, reducing the ambiguity of collaboration identity. Therefore, the influence of social information processing gradually decreases. Furthermore, if NPO employees continue to participate in collaborative activities, they will be more reaffirm in their recognition of the value of NPO's social goals.

Therefore, this study argues that the relationship between partner altruistic motive, supervisor's and colleague's alliance attitudes, and employee's alliance attitudes will be moderated by the degree of employee participation in social alliances. That is, NPO employee participation weakens the relationship between various influencing factors and employees' social alliance attitudes, and therefore proposes the following hypothesis:

Hypothesis 6a. NPO employee participation moderates the relationship between partner altruistic motive and employee's alliance attitude. That is, as employee participation increases, the positive relationship between partner altruistic motive and employee's alliance attitude will weaken.

Hypothesis 6b. NPO employee participation moderates the relationship between supervisor's alliance attitude and employee's alliance attitude. That is, as employee participation increases, the positive relationship between supervisor's alliance attitude and employee's alliance attitude will weaken.

Hypothesis 6c. NPO employee participation moderates the relationship

between colleague's alliance attitude and employee's alliance attitude. That is, as employee participation increases, the positive relationship between colleague's alliance attitude and employee's alliance attitude will weaken.

Based on the above research hypotheses, the research proposes the research framework as shown in Fig. 1. The social alliance attitude of NPO employees is influenced by internal and external factors, with external factors being partner altruistic motive and internal factors being supervisor's and colleague's alliance attitudes. NPO employees' identification with the social alliance comes from the social values generated by the alliance, so the altruistic motivation of the cooperative organization and the perception of value by the NPO supervisor and colleagues will affect their feelings about the social alliance (social alliance attitude), which in turn will affect the employees' organizational identification with the NPO, as well as their identification towards the partners. Furthermore, the alliance attitude of employees influences their organizational identification and attitudes toward the partner. Lastly, employee participation plays a moderating role, where higher participation leads to a better understanding of social alliances, reducing the influence of internal and external factors. This is because when employees engage in the alliance activities, it will moderate their assessment of cooperation in relation to their organizational identification (Cornwell *et al.*, 2018). Increasing the participation of NPO employees in the process of social alliances will improve their feelings and attitudes towards NPOs (Seitanidi, 2009). Therefore, the relationships between the three influencing factors and employee alliance attitudes will weaken as employee participation increases.

3. Research method

3.1 Samples and data collection

This study investigates the factors influencing the alliance attitudes of NPO employees and the impact of employee's alliance attitude on their organizational

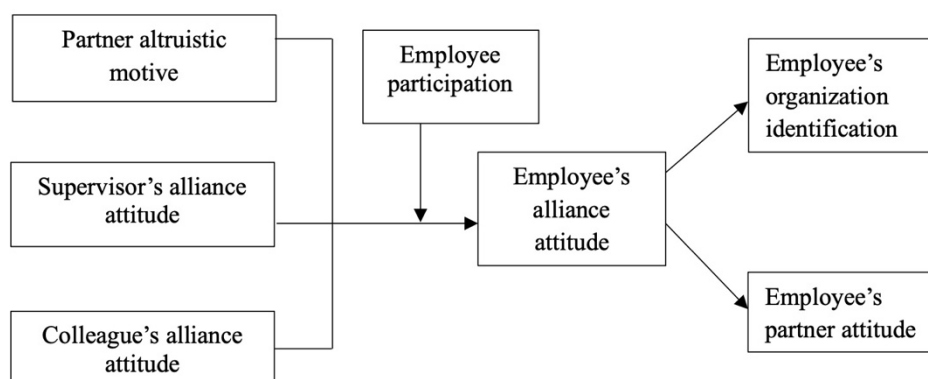


Figure 1
Research framework

identification and attitude toward partners. Data for analysis were collected through an online questionnaire targeted at Taiwan NPO employees. To reach NPO employees, the study established an e-mail list using the directory of NPOs from the Taiwan NPO Information Platform. Google Forms was utilized for questionnaire design and administration. NPOs that received the email were requested to assist referring colleagues to fill out the questionnaire. The questionnaire includes an informed consent form to ensure that all respondents complete the questionnaire voluntarily and with consent, in addition, the questionnaire direction has been indicated that the respondent must be an employee of an NPO (not the founder). Respondents were instructed to fill out the questionnaire based on their participation in the most or best-understood charitable activities. Additionally, to gain insights into the social alliance, if an NPO did not receive assistance from a for-profit enterprise, it was excluded from filling out the survey. Finally, after excluding NPOs established by government units and units that reported not receiving assistance from for-profit enterprises, the survey was sent to a total of 1,722 NPOs. The questionnaire was distributed twice, with a two-week interval, to enhance response rates. A total of 285 valid questionnaires were collected, representing 285 NPO employees filled in the questionnaires. The

number of samples in this study already met the requirements of Hoe (2008), for the number of samples that considered to be analytically explanatory (i.e., the number of samples needed to be higher than 200). In addition, the questionnaire consisted of 33 questions, and the 285 valid samples were within the recommended sample size of five to ten times the number of items suggested by Tinsley and Tinsley (1987). Therefore, there should be no serious statistical representation problems. Among the respondents, 87 were male (30.5%), and 198 were female (69.5%). In terms of age, the majority fell into the 41-50 age group ($n = 109$, 38.2%), followed by the 31-40 age group ($n = 67$, 23.5%), the 51-60 age group ($n = 59$, 20.7%), the 21-30 age group ($n = 39$, 13.7%), and those aged 61 and above ($n = 11$, 3.9%).

3.2 Measurement

The questionnaire in this study includes the following constructs: partner altruistic motive, supervisor's alliance attitude, colleague's alliance attitude, employee's alliance attitude, employee's organizational identification, employee's partner attitude, and employee participation. All constructs are measured using a five-point Likert scale, ranging from strongly agree (5 points) to strongly disagree (1 point). The items are listed in Appendix A.

Partner altruistic motive measures NPO employees' perception of the for-profit enterprises' motivation for engaging in social alliances, leaning toward altruistic or self-serving motives. The study adapted items from Alcañiz *et al.* (2010), with a total of 4 items.

Employee's alliance attitude assesses NPO employees' perception of whether this collaboration benefits the NPOs, aids in expanding visibility, interpersonal relationships, and achieving social goals. The study adapted items from Lafferty *et al.* (2004). These items are also applicable to supervisor's alliance attitude and colleague's alliance attitude. However, as the items measure NPO employees' perception, the wording was modified to "I feel that my supervisor believes..." and "Through colleagues' sharing, I feel that my colleagues believe...", resulting in 5 items for each social alliance attitude.

Employee's organizational identification measures NPO employees' level of identification with their organization. The study adapted items from Mael and Ashforth (1992), with a total of 6 items. Employee's partner attitude measures NPO employees' cognitive, emotional, and intentional reactions toward the collaborating for-profit enterprises after the social alliance. The study modified items based on consumer brand attitude, with a total of 4 items. Employee participation measures the extent to which NPO employees plan, participate in social alliances, and interact with partners. There are four items based on the content of the NPO employee's interviews.

4. Results

This study employs PLS-SEM for data analysis due to its strong predictive capabilities in causal relationships. Due to the sample size of this study is insufficient relative to the structural pathway to be measured, and the purpose of the study is not only to test a series of hypotheses developed from the theoretical framework, but also to derive managerial implications with predictive power. Therefore, it is deemed less suitable to use covariance-based structural equation modeling (CB-SEM), which primarily focuses on exploratory model testing. PLS-SEM, on the other hand, is capable of assessing the predictive power of the model on the theoretical framework (Hair *et al.*, 2019). The analysis in this study will begin with examining the common method variance and reliability and validity of the measurement model, followed by the evaluation of the structural model and hypotheses using SmartPLS 3.0 through the PLS method.

4.1 Common method variance

Since all data came from a common source by NPO employees, this study took measures to minimize common method variance (Podsakoff *et al.*, 2012). First, this study improved writing of the items to avoid item ambiguity from the employees interview data. Second, to alleviate their evaluation apprehension, the respondents were reminded that there were no right or wrong answers to the items. Third, the study asked the participants to fill out the answers directly through the

web link, so the respondents were not influenced by the introducer and their answers were entirely anonymous to ensure confidentiality and increase respondent candidness. Forth, this study adopted Harman's single-factor test, suggested by Podsakoff and Organ (1986), to assess common method variance. The unrotated factor solution does not emerge as a single factor, and the first factor only explained 33.26%, less than 50% threshold. Finally, to validate the structure of the measurement model, a confirmatory factor analysis (CFA) was conducted to compare the results of two models (Podsakoff *et al.*, 2003). We tested models and compared: (1) a one-single factor model, which assumes all items load onto a single latent factor, and (2) a multivariable model, which posits that the observed variables load onto their respective theoretical constructs as defined by the research framework. The purpose of this comparison is to assess which model better represents the data and provides superior model fit. For the one-single factor model, these indices suggest a poor fit, as evidenced by the high chi-square value and RMSEA exceeding the recommended threshold of 0.1. Furthermore, the CFI and TLI values are well below the commonly accepted cutoff of 0.90, further indicating that the one-factor model does not adequately represent the underlying data structure. ($\chi^2 = 5347.883$, $df = 495$, $p < 0.05$, $RMSEA = 0.186$; $CFI = 0.496$; $TLI = 0.434$). On the other hand, the multivariable model which including seven construct variables, the chi-square value for this model were significantly improved, also, both CFI and TLI values are nearly the 0.90 threshold, showing incremental fit improvements. ($\chi^2 = 1475.648$, $df = 443$, $p < 0.05$, $RMSEA = 0.091$; $CFI = 0.888$; $TLI = 0.874$). As indicated, the chi-square value decreased substantially and the difference of two models is significant ($\Delta\chi^2 = 3872.235$, $\Delta df = 52$, $p < 0.001$). In light of the above results, we believe that this study is not affected by CMV.

4.2 Reliability and validity analysis

This study employed SmartPLS 3.0 to examine the measurement model, which consisted of two stages. In the first stage, factor loadings were assessed for

each measurement indicator, and items with loadings below 0.6 were removed. The results indicated that, except for one item in the "employee participation" construct, all other items were retained (as shown in Table 1). The loadings for each item ranged from 0.687 to 0.967. All Cronbach's α values exceeded the standard of 0.7, demonstrating good internal consistency for each construct. Furthermore, we conducted composite reliability (CR) tests for each construct. Table 3 shows that all latent variables exceeded the standard value of 0.7, indicating good reliability (Nunnally, 1978).

In the second stage of analysis, we used the average variance extracted (AVE) to measure the constructs' validity, as shown in Table 2. The AVE for each construct exceeded 0.5 (Fornell and Larcker, 1981), demonstrating good convergent validity. Furthermore, we examined discriminant validity by comparing the square root of AVE values with the inter-construct correlations (Barclay *et al.*, 1995). The results, as presented in Table 2, indicated that all square roots of AVE values were greater than the inter-construct correlations. Due to the high correlation among the constructs of PM, SA, CA, in order to test whether there is any doubt about collinearity, we further combined PM, SA, CA into one factor, and compared the alternative model (five-factor model) and the full model (seven-factor model). The results showed that the full model ($\chi^2 = 1475.648$, $df = 443$, $p < 0.05$, RMSEA = 0.091; CFI = 0.888; TLI = 0.874) is better than the alternative model ($\chi^2 = 2621.009$, $df = 485$, $p < 0.05$, RMSEA = 0.125; CFI = 0.771; TLI = 0.751). As a result, PM, SA, and CA should be separate constructs. Moreover, the variance inflation factor (VIF) values in Table 3 are all below 3. Although the VIF of SA and CA are higher than others, the values are still below 3, indicated that multicollinearity was not a significant concern. Finally, Heterotrait-Monotrait Ratio (HTMT) values in Table 3 were all below 0.85, providing robust evidence for discriminant validity (Fornell and Larcker, 1981; Hair *et al.*, 2014).

4.3 Conceptual model analysis

This study employed PLS-SEM to test hypotheses and utilized bootstrapping

Table 1
Factor loadings, Cronbach's α , means and SD

constructs	items	factor loadings	α	means	SD
Partner altruistic motive (PM)	PM1	0.895	0.932	4.396	0.654
	PM2	0.923			
	PM3	0.940			
	PM4	0.888			
Supervisor's alliance attitude (SA)	SA1	0.850	0.888	4.264	0.639
	SA2	0.864			
	SA3	0.829			
	SA4	0.794			
	SA5	0.815			
Colleague's alliance attitude (CA)	CA1	0.817	0.900	4.166	0.635
	CA2	0.838			
	CA3	0.864			
	CA4	0.845			
	CA5	0.861			
Employee participation (EP)	EP1	0.692	0.845	4.099	0.878
	EP2	0.955			
	EP3	0.824			
Employee's alliance attitude (EA)	EA1	0.739	0.815	4.069	0.531
	EA2	0.687			
	EA3	0.778			
	EA4	0.779			
	EA5	0.800			
Employee's organization identification (OI)	OI1	0.963	0.977	4.224	0.864
	OI2	0.976			
	OI3	0.852			
	OI4	0.958			
	OI5	0.956			
	OI6	0.972			
Employee's partner attitude (PA)	PA1	0.954	0.942	4.202	0.794
	PA2	0.943			
	PA3	0.865			
	PA4	0.931			

with 5000 resamples to assess the significance of both main and interaction effects

Table 2
Correlations between constructs (Fornell-Larcker Criterion)

constructs	CR	AVE	1	2	3	4	5	6	7
1. PM	0.952	0.831	0.912						
2. SA	0.918	0.690	0.351	0.831					
3. CA	0.926	0.714	0.402	0.723	0.845				
4. EP	0.868	0.690	0.359	0.355	0.372	0.831			
5. EA	0.871	0.574	0.403	0.506	0.491	0.114	0.758		
6. OI	0.981	0.897	0.551	0.456	0.439	0.425	0.297	0.947	
7. PA	0.959	0.853	0.678	0.410	0.475	0.368	0.307	0.607	0.924

Note: Diagonals are the square root of AVE.

Table 3
Discriminant validity (HTMT)

constructs	VIF	1	2	3	4	5	6	7
1. PM	2.087							
2. SA	2.356	0.387						
3. CA	2.444	0.438	0.807					
4. EP	1.234	0.317	0.356	0.375				
5. EA	1.603	0.460	0.586	0.572	0.100			
6. OI	1.812	0.574	0.494	0.471	0.389	0.320		
7. PA	2.212	0.718	0.444	0.513	0.338	0.346	0.631	

(Hair *et al.*, 2016).

Main effects. This study examined the structural model through three coefficients, including VIF, coefficients, and the R^2 values of the dependent variables (as shown in Table 4). The results indicated VIF values ranging from 1.000 to 2.213, suggesting no issues of collinearity (Hair *et al.*, 2019). Additionally, each relationship coefficient reached the significance level of 0.01.

Among the three influencing factors, partner altruistic motive (PM) ($\beta = 0.226$, $p < 0.001$), supervisor's alliance attitude (SA) ($\beta = 0.288$, $p < 0.01$), and colleague's alliance attitude (CA) ($\beta = 0.192$, $p < 0.05$) all demonstrated a positive

Table 4
Hypothesis testing (main effects)

relationship	VIF	Path coefficient (beta)	<i>t</i> -value	R ²
PM → EA (H1)	1.203	0.226***	3.870	R ² = 0.324
SA → EA (H2)	2.117	0.288**	3.144	R ² = 0.324
CA → EA (H3)	2.213	0.192*	2.091	R ² = 0.324
EA → OI (H4)	1.000	0.299***	5.376	R ² = 0.086
EA → PA (H5)	1.000	0.308***	5.482	R ² = 0.092

*** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$

and significant impact on employee's alliance attitude (EA). Therefore, H1, H2, and H3 were supported. It is noteworthy that supervisor's alliance attitude had a stronger influence on employee's alliance attitude compared to partner altruistic motive and colleague's alliance attitude.

Regarding the impacts generated by employee's alliance attitude, the study confirmed its significant influence on employee's organization identification (OI) ($\beta = 0.299$, $p < 0.001$), supporting H4. Similarly, employee's alliance attitude also had a significant impact on employee's partner attitude (PA) ($\beta = 0.308$, $p < 0.001$), supporting H5. These results further elucidate the influence of social alliances on NPOs, indicating that the impact of social alliances on employees goes beyond internal organizational identification, extending to cross-organizational effects and influencing their partner attitudes.

Moderating effects. To examine the moderation effects, this study employed bootstrapping (5000 resamples) in a two-stage approach in the model to generate the moderating effects (Henseler and Chin, 2010). The results, as shown in Table 5, indicate that H6a, assuming a negative moderating effect of employee participation (EP) on the relationship between partner altruistic motive and employee's alliance attitude, did not receive support ($\beta = -0.138$, $p > 0.05$). However, H6b and H6c both received support, meaning that employee

Table 5
Hypothesis testing (moderating effects)

relationship	Model 1		Model 2		Model 3	
	Path coefficient (beta)	t-value	Path coefficient (beta)	t-value	Path coefficient (beta)	t-value
PM → EA (H1)	0.264***	4.189	0.216***	3.633	0.210***	3.485
SA → EA (H2)	0.288**	2.938	0.275**	3.235	0.208*	2.204
CA → EA (H3)	0.201*	2.147	0.171*	1.943	0.260***	2.769
EA → OI (H4)	0.297***	5.236	0.297***	5.236	0.297***	5.252
EA → PA (H5)	0.307***	5.519	0.307***	5.478	0.307***	5.506
EP*PM → EA (H6a)	-0.138	1.777				
EP*SA → EA (H6b)			-0.330**	2.590		
EP*CA → EA (H6c)					-0.335**	2.709

*** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$

participation weakens the impact of supervisor's alliance attitude ($\beta = -0.330$, $p < 0.01$) and colleague's alliance attitude ($\beta = -0.138$, $p < 0.01$) on employee's alliance attitude. As hypothesized, when employee participation is high, the influence of supervisor's and colleague's alliance attitudes on employee's alliance attitude is weakened.

Furthermore, graphically illustrated in Figure 2 and 3, when employee participation is lower, supervisor's alliance attitude (as shown in Figure 2) and colleague's alliance attitude (as shown in Figure 3) exhibit stronger influences on employee's alliance attitude. Conversely, when employee participation is higher, the lines become flatter, indicating diminishing influence.

Extra analysis. In view of the results of the previous moderation analysis, we have also investigated the moderated mediation effect of employees' social alliance attitudes through the mediating effect of employees' social alliance attitudes, and then affect organizational identification and alliance partner attitudes. First, we utilize PLS-SEM to test the overall model. PLS-SEM can simultaneously verify the path of the complete model (Hair *et al.*, 2019), including mediating and moderated mediating effects. As shown in Table 6, the mediating effects in our research model are all significant, that is, the employee's alliance attitude plays the mediating role. Second, in terms of the moderated mediating effects, the independent variables are respectively partner altruistic motive,

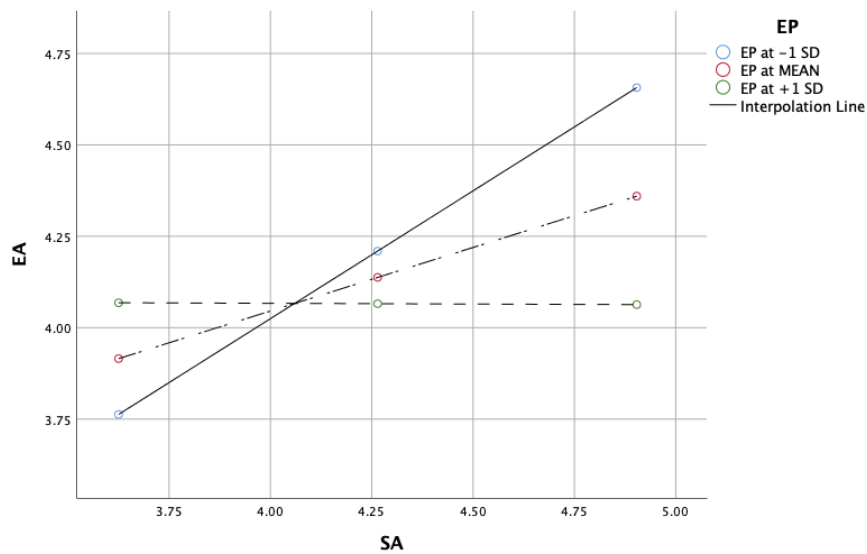


Figure 2
Employee participation (EP) as a moderator between supervisor’s and employee’s attitudes

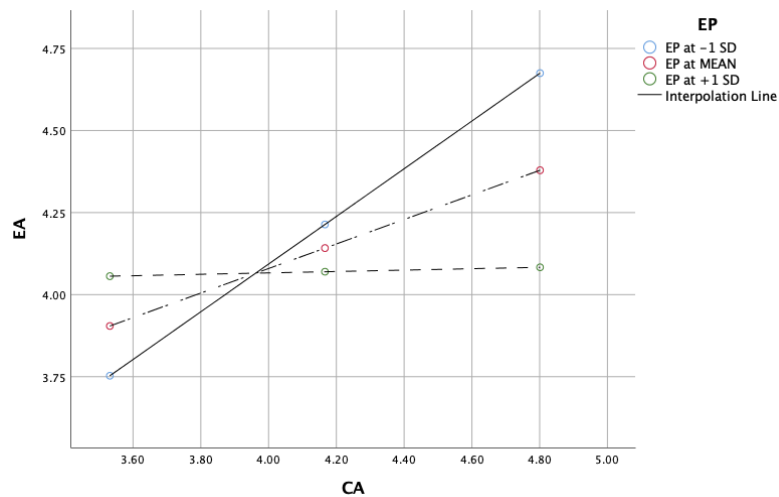


Figure 3
Employee participation (EP) as a moderator between colleague’s and employee’s attitude

supervisor's alliance attitude, and colleague's alliance attitude; the dependent variables are employee's organization identification, and employee's partner attitude. We also use employee's alliance attitude as the mediator and use employee participation as the moderator. The analysis results are shown in Table 6. EP has significant negative moderated mediation effects on the relationship between supervisor's alliance attitude and organization identification (95% CI = [-0.133, -0.022]), and also the partner attitude (95% CI = [-0.143, -0.021]). However, employee participation has no significant moderating effects between partner altruistic motive/colleague's alliance attitude and organization identification/partner attitude respectively.

These findings suggest that when the level of employee participation is high, the supervisor's attitude toward social alliances is less likely to influence employees' organization identification/attitudes toward their partners through their own alliance attitudes. Conversely, when the level is low, the supervisor's attitude becomes crucial, significantly affecting employees' identification and their views of their partners via their alliance attitudes. We believe this occurs because, at high levels of participation, employees' identification and their attitudes toward partners are primarily shaped by their own feelings and experiences during participation, making them less susceptible to the supervisor's attitude. In contrast, when employees are not sufficiently engaged in the social alliance, their identification and attitudes are more influenced by the supervisor's perspective, which subsequently affects their attitudes toward partners and themselves. This finding has significant practical implications for organizations involved in social alliances.

5. Conclusion and suggestion

5.1 Discussion

This study explores the impact of social alliances on NPO employees from the perspective of the NPOs. The findings indicate that partner altruistic motive, supervisor's alliance attitude, and colleague's alliance attitude all positively influence employee's alliance attitude, with supervisor's alliance attitude showing

Table 6
Mediation and moderated mediation effects (PLS-SEM)

Mediating Effects				
path	beta	t-value	p-value	95% CI
PM → EA → OI	0.051**	3.054	0.002	[0.023, 0.089]
PM → EA → PA	0.054**	2.992	0.003	[0.024, 0.095]
SA → EA → OI	0.073*	2.393	0.017	[0.025, 0.141]
SA → EA → PA	0.078**	2.646	0.008	[0.030, 0.142]
CA → EA → OI	0.059*	2.183	0.029	[0.014, 0.120]
CA → EA → PA	0.063*	2.176	0.030	[0.014, 0.129]
Moderated Mediation (Moderator = EP)				
path	beta	t-value	p-value	95% CI
PM*EP → EA → OI	0.006	0.367	0.713	[-0.025, 0.043]
PM*EP → EA → PA	0.007	0.368	0.713	[-0.028, 0.044]
SA*EP → EA → OI	-0.068*	2.415	0.016	[-0.133, -0.022]
SA*EP → EA → PA	-0.073*	2.357	0.018	[-0.143, -0.021]
CA*EP → EA → OI	-0.049	1.614	0.107	[-0.117, 0.004]
CA*EP → EA → PA	-0.052	1.640	0.101	[-0.121, 0.005]

** $p < 0.01$; * $p < 0.05$

the most significant impact. Thus, H1, H2, and H3 are all supported. These results suggest that NPO employee's attitude toward social alliances is influenced by both internal and external factors.

Regarding external factors, if NPO employees perceive that their corporate partners are motivated to engage in social alliances for the purpose of societal contribution rather than self-interest, they tend to have a more positive attitude toward social alliances. Previous research has found that when consumers perceive altruism as the primary motivation for businesses, they are more likely to trust the

business and perceive it as socially responsible (Alcañiz *et al.*, 2010). This study extends this finding to NPO employees, indicating that they similarly judge partner's social alliances and develop positive attitudes based on perceived altruistic motive. Regarding internal factors, NPO employee's attitude toward alliance is influenced by both supervisors and colleagues, demonstrating the existence of group identification has a greater impact on employee behavior than organizational identification. (Van Knippenberg and Van Schie, 2000).

Furthermore, employee's alliance attitude positively influences employee organization identification and their attitudes towards for-profit enterprises. Thus, H4 and H5 are supported. Previous studies on for-profit enterprises have found that when businesses assist NPOs, their employees perceive the external image of the organization's CSR, leading to a positive impact on organization identification (Glavas and Godwin, 2013; Roeck and Delobbe, 2020). This phenomenon also applies to NPO employees, who identify with the social alliance and understand that their NPOs have more resources to achieve their social goals, thus promoting their organizational identification with the NPO.

As for the attitudes of NPO employees towards for-profit enterprises, the results are consistent with the concept of cross-organizational identification (Berger *et al.*, 2006). However, practically, NPO employees may have a positive image of the for-profit enterprises or increase their willingness to buy their products, but not to the extent of the organization identification. Therefore, this study examines the attitudes of NPO employees towards for-profit enterprises. The results indicate that if NPO employees hold a positive attitude towards social alliances, they will have a favorable attitude toward for-profit partners across organizations.

Finally, employee participation moderates the relationship between supervisor's and colleague's alliance attitudes and employee's alliance attitude. When employee participation is higher, their understanding of social alliances reduces the impact of supervisor and colleague attitudes. Thus, H6b and H6c are supported, while H6a is not. The reason is that the source of the influence of H6a is the altruistic motives of the partners, and it is possible that the participants did

not change much in this perception regardless of whether they participated or not, so there was no significant moderating effect. However, when NPO employees participate in social alliances, they are less influenced by the attitudes of supervisors and colleagues. In previous studies on cause-related marketing strategies, Liu *et al.* (2010) found that through participation in cooperative activities, employees can build collaborative knowledge, internalize moral identity, and reduce the influence of others' opinions. This phenomenon is believed to occur in NPO employees as well, where actual participation generates their own perception of social alliances and it will not be influenced by supervisors and colleagues. Therefore, participation has a moderating effect. In terms of the moderated mediation results, we found that employees with low participation are more influenced by their supervisors' attitudes toward social alliance compared to those with high participation, which in turn affects their attitudes toward partners and their own organization identification. Therefore, NPO supervisors have a critical impact on the attitudes of employees who are less engaged in social alliances. This finding further enhances our understanding of the subsequent effects on the attitudes of NPO employees who have low participation in social alliances.

5.2 Theoretical implications

This study has the following theoretical contributions to the study of social alliances. First of all, previous research on social alliances has mainly involved the topic of cause marketing, focusing on the CSR of for-profit enterprises, and exploring its impact on their employees and consumers. In the research on NPOs, the focus is on the organizational management level, and the role of NPO employees in social alliance cooperation is not explored. In this study, we expanded the topic of social alliances to include their impact on NPO employees, in order to understand what factors affect NPO employees' attitudes towards social alliances, including the impact of external partners and internal NPO supervisors and colleagues.

Second, this study expands the SIT by exploring the impact of social alliances

on organizational identification among NPO employees. Given the distinct characteristics of NPO employees compared to those in for-profit organizations, we utilize the mechanisms of SIT to discuss the influencing factors of social alliances on NPO employees. These influencing factors arise from internal factors, such as supervisors and colleagues, as well as external factors, such as partner altruistic motive. Our findings reveal that both types of factors affect NPO employees' attitudes within social alliances, which in turn influences their identification with the NPO and external partners.

Third, the social alliance not only affects NPO employees' identification with their own organization but also affects their attitudes towards partners across organizations, changing NPO employees' perception of partners. This phenomenon has been overlooked in previous studies. If the social alliance progresses to a higher level of integration (Austin and Seitanidi, 2012a; 2012b), whether there will be an organizational identification of each other's employees with both sides of the social alliance is worth further exploring. Therefore, this study explores this phenomenon of cross-organizational identification in social alliances, hoping to further enrich the research on the cross-organizational identification of social alliances.

Finally, this study took the participation of NPO employees as a moderating variable and tested moderated mediation effects to explore the boundary condition of the relationship between various influencing factors and social alliance attitudes. The higher the level of participation of NPO employees in social alliances, the more they understand social alliances. When they have the ability to make independent judgments, the less they are influenced by their supervisors and colleagues. To sum up, we tested whether internal and external factors would be influenced by participation, leading to different effects of organization identification and employees' partner attitude. The results of this study will help to understand the application of the theory and promote the study of more boundary conditions in the future.

5.3 Managerial implications

Given the above research results, this study proposes managerial implications. In the case of NPOs, it is necessary to improve the attitude of NPOs towards social alliances to enhance the organizational identification of NPO employees. In order to improve employees' attitudes towards social alliances, they can be explained according to the level of participation. For those with a high level of participation, they have more interaction with partners (for-profit enterprises) and have direct knowledge of the social alliance. Even they are less likely to be influenced by their supervisors and colleagues, they are still affected by whether the for-profit enterprises have altruistic motives. Therefore, when choosing partners, NPOs still need to consider the motives of the partners. For example, whether they pay attention to the social issues that NPOs concern about? Why are they willing to cooperate with NPOs? After understanding the motivation for cooperation, NPOs can further discuss the social alliance.

Second, for those employees with low level participation, in addition to carefully selected partners with altruistic motives, NPOs should publicize through various communication channels to let supervisors and employees understand the benefit of the social alliance to NPOs, such as financial support, improving visibility, and expanding personal relationships. It is important to influence employees through their supervisors because the influence of supervisors is more significant than that of colleagues. In terms of communication channels, in addition to traditional internal meetings or publications, it was found during the interview that many NPOs have established internal online communities, using social media, to transparently and openly present the results of cooperation to employees at any time, which can promote their willingness to participate in social alliance activities and enhance employees' attitudes towards social alliances.

In the case of for-profit enterprises, they should understand that successful social alliances not only create a good CSR image in the minds of consumers, but also improve the attitude of NPO employees towards partners (for-profit enterprises). Therefore, if enterprises want to cooperate with NPOs and organize

social alliances, they should consider the views of NPO employees on this alliance. In order to let NPO employees have positive attitude towards this social alliance, the enterprises should let the NPO employees know more about their altruistic motivation. How can they do it? First of all, enterprises should have a deep understanding of the social goals of NPOs and carefully consider whether this social goal is an issue that the enterprise is concerned about. Only when they are genuinely concerned about the relevant issues will they consider the needs of NPOs and provide appropriate alliance proposals. Second, it is recommended that enterprises and NPOs jointly hold briefing sessions so that NPO employees can clearly understand the partners and related cooperation contents. Then, NPO employees will understand that this alliance will help NPOs so that NPO employees can feel the sincerity of the enterprise and work together to achieve social goals. Third, regarding the results of the moderated mediation effects, supervisors are particularly important for NPOs. It is therefore recommended that members of for-profit organizations should show sincere attitudes and engage in meetings to ensure that NPO executives are aligned with the attitudes of the for-profit organization, thereby enhancing the positive attitudes of NPO supervisors. For NPOs, all supervisors should fully understand their partners and alliance activities, and communicate this cooperation to all employees through meetings to influence employees' attitudes toward the social alliance.

5.4 Research limitations and future research

This study explores the influence of social alliances on NPO employees' organizational identification and attitudes towards partners, which involves cross-organizational research. However, the same issue can be suggested for enterprises employees. Therefore, it is suggested that future research can investigate for-profit organizations and NPOs in the same social alliance, and compare their employees' identification at the same time.

Second, there have been few empirical studies on cross-organizational identification in the past because a higher level of cooperation may be required, such as reaching the integration stage. It is not easy to go into the integration stage

for social alliance. Therefore, future studies can try to conduct case studies on the integration stage to determine whether cross-organizational identification will occur in the social alliance.

Third, this study discovers the moderating effects and the moderated mediation effects of NPO employee's participation, which can understand the boundary application of the research results. Future research can consider other moderating variables to enrich the theory, such as the transparency of social alliance to understand whether because employees are more aware of the content of alliance, and their attitudes towards social alliances are less affected by external factors.

Forth, this study only explores the social alliances between for-profit enterprises and NPOs. Future research can consider the cooperation between government departments and NPOs, or the triple social alliances of government, for-profit enterprises and NPOs, to explore how to affect the organizational and cross-organizational identification of each partner.

Finally, since the data in this study are from a single time point, although a post-hoc CMV test has been performed, there may be other possibilities for the relationship between the variables. In this regard, we recommend that other research methods be used in the future, including longitudinal studies and qualitative studies, to better understand the long-term effects of social alliances, as well as the differences in organizational identification between POs and NPOs employees.

Appendix A.

Partner altruistic motive

1. The partner has a good reputation.
2. The partner places a high value on corporate social responsibility.
3. The partner genuinely wants to give back to society
4. The partner will consider our needs.

Supervisor's alliance attitude

I feel that my supervisor believes ...

1. the social alliance is beneficial to us.
2. the social alliance is helpful to us.
3. the social alliance contributes to achieving our social goals.
4. the social alliance helps expand our visibility.
5. the social alliance helps expand our network.

Colleague alliance attitude

Through colleagues' sharing, I feel that my colleagues believe ...

1. the social alliance is beneficial to us.
2. the social alliance is helpful to us.
3. the social alliance contributes to achieving our social goals.
4. the social alliance helps expand our visibility.
5. the social alliance helps expand our network.

Employee's alliance attitude

1. the social alliance is beneficial to us.
2. the social alliance is helpful to us.
3. the social alliance contributes to achieving our social goals.
4. the social alliance helps expand our visibility.
5. the social alliance helps expand our network.

Employee participation

1. I am the main planner for the social alliance.
2. I am the main participant in the social alliance.
3. My level of participation in the social alliance is very high.
4. I had a lot of interaction and communication with participants from the for-profit enterprise in the social alliance.

Employee's organization identification

After the social alliance,

1. I like my organization more.
2. I identify with my organization more.
3. I understand my organization more.
4. I feel prouder of my organization more.
5. I feel more confident that my organization upholds its original social values.

6. I feel that my organization's values align more with my own.

Employee's partner attitude

After the social alliance,

1. I like this for-profit enterprise more.
2. I strongly believe that this for-profit enterprise is genuinely committed to giving back to society more.
3. if I could directly purchase this for-profit enterprise's products (e.g., consumer goods), I would be more willing to do so.
4. I am more willing to recommend this for-profit enterprise to my friends and family.

References

- Abrams, D., and Hogg, M. A. (1988). Comments on the motivational status of self-esteem in social identity and intergroup discrimination. *European Journal of Social Psychology*, 18(4), 317-334.
- Alcañiz, E. B., Cáceres, R. C., and Pérez, R. C. (2010). Alliances between brands and social causes: The influence of company credibility on social responsibility image. *Journal of Business Ethics*, 96(2), 169–186.
- Al-Tabbaa, O., Leach, D., and Khan, Z. (2019). Examining alliance management capabilities in cross-sector collaborative partnerships. *Journal of Business Research*, 101, 268–284.
- Arnett, D. B., German, S. D., and Hunt, S. D. (2003). The identity salience model of relationship marketing success: The case of nonprofit marketing. *Journal of Marketing*, 67(2), 89–105.
- Ashforth, B. E., and Mael, F. (1989). Social identity theory and the organization. *The Academy of Management Review*, 14(1), 20–39.
- Austin, J. E., and Seitanidi, M. M. (2012a). Collaborative value creation: A review of partnering between nonprofits and businesses: Part 1: Value creation spectrum and collaboration stages. *Nonprofit and Voluntary Sector Quarterly*, 41(5), 726–758.

- Austin, J. E., and Seitanidi, M. M. (2012b). Collaborative value creation: A review of partnering between nonprofits and businesses. Part 2: Partnership processes and outcomes. *Nonprofit and Voluntary Sector Quarterly*, 41(6), 929–968.
- Barclay, D., Higgins, C., and Thompson, R. (1995). The partial least squares (PLS) approach to casual modeling: personal computer adoption ans use as an Illustration.
- Barroso-Méndez, M. J., Galera-Casquet, C., and Valero-Amaro, V. (2014). Partnerships between businesses and NGOs in the field of corporate social responsibility: A model of success from the perspective of relationship marketing. *Journal of Relationship Marketing*, 13(1), 1–27.
- Berger, I. E., Cunningham, P. H., and Drumwright, M. E. (2004). Social alliances: Company/Nonprofit collaboration. *California Management Review*, 47(1), 58–90.
- Berger, I. E., Cunningham, P. H., and Drumwright, M. E. (2006). Identity, identification, and relationship through social alliances. *Journal of the Academy of Marketing Science*, 34(2), 128–137.
- Bhattacharya, C. B., and Elsbach, K. D. (2002). Us versus them: The roles of organizational identification and disidentification in social marketing initiatives. *Journal of Public Policy and Marketing*, 21(1), 26–36.
- Bhattacharya, C. B., Korschun, D., and Sen, S. (2009). Strengthening stakeholder–company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business Ethics*, 85(S2), 257–272.
- Boenigk, S., and Schuchardt, V. (2015). Nonprofit collaboration with luxury brands: Positive and negative effects for cause-related marketing. *Nonprofit and Voluntary Sector Quarterly*, 44(4), 708–733.
- Brown, R. (2000). Social identity theory: Past achievements, current problems and future challenges. *European journal of social psychology*, 30(6), 745–778.
- Collier, J., and Esteban, R. (2007). Corporate social responsibility and employee commitment. *Business Ethics: A European Review*, 16(1), 19–33.

- Corley, K. G., Harquail, C. V., Pratt, M. G., Glynn, M. A., Fiol, C. M., and Hatch, M. J. (2006). Guiding organizational identity through aged adolescence. *Journal of Management Inquiry*, 15(2), 85-99.
- Cornwell, T. B., Howard-Grenville, J., and Hampel, C. E. (2018). The company you keep: How an organization's horizontal partnerships affect employee organizational identification. *Academy of Management Review*, 43(4), 772–791.
- De Cooman, R., De Gieter, S., Pepermans, R., and Jegers, M. (2011). A cross-sector comparison of motivation-related concepts in for-profit and not-for-profit service organizations. *Nonprofit and Voluntary Sector Quarterly*, 40(2), 296-317.
- Demirel, A., Fink, J., and McKelvey, S. (2018). An examination of employees' response to sponsorship: The role of team identification. *Sport Marketing Quarterly*, 27(2), 67–81.
- DeVaro, J., and Brookshire, D. (2007). Promotions and incentives in nonprofit and for-profit organizations. *Ilr Review*, 60(3), 311-339.
- Dunford, B. B., Jackson, C. L., Boss, A. D., Tay, L., and Boss, R. W. (2015). Be fair, your employees are watching: A relational response model of external third-party justice. *Personnel Psychology*, 68(2), 319–352.
- Dutton, J. E., Dukerich, J. M., and Harquail, C. V. (1994). Organizational Images and member identification. *Administrative Science Quarterly*, 39(2), 239–263.
- Foreh, M. R., and Grier, S. (2003). When is honesty the best policy? The effect of stated company intent on consumer skepticism. *Journal of Consumer Psychology*, 13(3), 349–356.
- Fornell, C., and Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18(1), 39-50.
- Gee, I. H., Nahm, P. I., Yu, T., and Cannella Jr, A. A. (2023). Not-for-profit organizations: A multi-disciplinary review and assessment from a strategic management perspective. *Journal of Management*, 49(1), 237-279.

- Glavas, A., and Godwin, L. N. (2013). Is the perception of 'goodness' good enough? Exploring the relationship between perceived corporate social responsibility and employee organizational identification. *Journal of Business Ethics*, 114(1), 15–27.
- Grant, A. M. (2012). Giving time, time after time: Work design and sustained employee participation in corporate volunteering. *Academy of Management Review*, 37(4), 589–615.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., and Sarstedt, M. (2014). A Primer on Partial Least Squares Structural Equation Modeling, Sage Publications.
- Hair, J. F., Page, M., and Brunsveld, N. (2019). Essentials of business research methods, Routledge.
- Hair, J., Joe F, Sarstedt, M., Matthews, L. M., and Ringle, C. M. (2016). Identifying and treating unobserved heterogeneity with FIMIX-PLS: part I–method. *European Business Review*, 28(1), 63-76.
- Han, T. S., Chiang, H. H., and Chang, A. (2010). Employee participation in decision making, psychological ownership and knowledge sharing: mediating role of organizational commitment in Taiwanese high-tech organizations. *The International Journal of Human Resource Management*, 21(12), 2218-2233.
- Hardy, G. E., and Barkham, M. (1994). The relationship between interpersonal attachment styles and work difficulties. *Human Relations*, 47(3), 263-281.
- He, H., and Brown, A. D. (2013). Organizational identity and organizational identification: A review of the literature and suggestions for future research. *Group and Organization Management*, 38(1), 3-35.
- Heller, N. A. (2008). The Influence of reputation and sector on perceptions of brand alliances of nonprofit organizations. *Journal of Nonprofit and Public Sector Marketing*, 20(1), 15–36.
- Henseler, J., and Chin, W. W. (2010). A comparison of approaches for the analysis of interaction effects between latent variables using partial least squares path modeling. *Structural Equation Modeling*, 17(1), 82-109.

- Hoe, S. L. (2008). Issues and procedures in adopting structural equation modelling technique. *Journal of Quantitative Methods*, 3(1), 76.
- Irmak, C., Sen, S., and Bhattacharya, C. B. (2015). Consumer reactions to business-nonprofit alliances: Who benefits and when? *Marketing Letters*, 26(1), 29–42.
- Kim, H. R., Lee, M., Lee, H. T., and Kim, N. M. (2010). Corporate social responsibility and employee–company identification. *Journal of Business Ethics*, 95(4), 557–569.
- Kim, N., Sung, Y., and Lee, M. (2012). Consumer evaluations of social alliances: The effects of perceived fit between companies and non-profit organizations. *Journal of Business Ethics*, 109(2), 163–174.
- Kohtamäki, M., Rabetino, R., and Möller, K. (2018). Alliance capabilities: A systematic review and future research directions. *Industrial Marketing Management*, 68, 188–201.
- Kolk, A., Van Dolen, W., and Vock, M. (2010). Trickle effects of cross-sector social partnerships. *Journal of Business Ethics*, 94(S1), 123–137.
- Korschun, D., Bhattacharya, C. B., and Swain, S. D. (2014). Corporate social responsibility, customer orientation, and the job performance of frontline employees. *Journal of Marketing*, 78(3), 20–37.
- Kottke, J. L., and Pelletier, K. L. (2013). Measuring and differentiating perceptions of supervisor and top leader ethics. *Journal of Business Ethics*, 113(3), 415–428.
- Lafferty, B. A. (2007). The relevance of fit in a cause-brand alliance when consumers evaluate corporate credibility. *Journal of Business Research*, 60(5), 447–453.
- Lafferty, B. A., Goldsmith, R. E., and Hult, G. T. M. (2004). The impact of the alliance on the partners: A look at cause-brand alliances. *Psychology and Marketing*, 21(7), 509–531.
- Lanero, A., Vázquez, J. L., and Gutierrez, P. (2017). Young adult propensity to join voluntary associations: The role of civic engagement and motivations. *Nonprofit and Voluntary Sector Quarterly*, 46(5), 1006–1029.

- Lee, M. K. K. (2019). Effective green alliances: An analysis of how environmental nongovernmental organizations affect corporate sustainability programs. *Corporate Social Responsibility and Environmental Management*, 26(1), 227–237.
- Liu, G., and Ko, W. W. (2011a). Social alliance and employee voluntary activities: A resource-based perspective. *Journal of Business Ethics*, 104(2), 251–268.
- Liu, G., Ko, W. W., and Chapleo, C. (2018). How and when socially entrepreneurial nonprofit organizations benefit from adopting social alliance management routines to manage social alliances? *Journal of Business Ethics*, 151(2), 497–516.
- Liu, G., Liston-Heyes, C., and Ko, W. W. (2010). Employee participation in cause-related marketing strategies: A study of management perceptions from British consumer service industries. *Journal of Business Ethics*, 92(2), 195–210.
- Lyons, S. T., Duxbury, L. E., and Higgins, C. A. (2006). A comparison of the values and commitment of private sector, public sector, and parapublic sector employees. *Public Administration Review*, 66(4), 605–618.
- Mael, F., and Ashforth, B. E. (1992). Alumni and their alma mater: A partial test of the reformulated model of organizational identification. *Journal of Organizational Behavior*, 13(2), 103–123.
- Mousavi, S., and Bossink, B. (2020). Corporate-NGO partnership for environmentally sustainable innovation: Lessons from a cross-sector collaboration in aviation biofuels. *Environmental Innovation and Societal Transitions*, 34, 80–95.
- Nunnally, J. C. (1978). An overview of psychological measurement, Clinical diagnosis of mental disorders: A handbook. 97–146.
- Podsakoff, P. M., and Organ, D. W. (1986). Self-reports in organizational research: Problems and prospects. *Journal of Management*, 12(4), 531–544.
- Podsakoff, P. M., MacKenzie, S. B., and Podsakoff, N. P. (2012). Sources of method bias in social science research and recommendations on how to control it. *Annual Review of Psychology*, 63(1), 539–569.

- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., and Podsakoff, N. P. (2003). Common method biases in behavioral research: a critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879.
- Reissner, S. C. (2019). We are this hybrid': Members' search for organizational identity in an institutionalized public-private partnership. *Public Administration*, 97(1), 48–63.
- Rodrigo, P., and Arenas, D. (2008). Do employees care about CSR programs? A typology of employees according to their attitudes. *Journal of Business Ethics*, 83(2), 265–283.
- Roeck, K. D., and Delobbe, N. (2020). Do environmental CSR initiatives serve organizations' legitimacy in the oil industry? Exploring employees' reactions through organizational identification theory. *Journal of Business Ethics*, 110(4), 397–412.
- Romani, S., Grappi, S., and Bagozzi, R. P. (2013). Explaining consumer reactions to corporate social responsibility: The role of gratitude and altruistic values. *Journal of Business Ethics*, 114(2), 193–206.
- Sagawa, S. (2001). New value partnerships: The lessons of Denny's/Save the Children partnership for building high-yielding cross-sector alliances. *International Journal of Nonprofit and Voluntary Sector Marketing*, 6(3), 199–214.
- Samuel, O., Wolf, P., and Schilling, A. (2013). Corporate volunteering: Benefits and challenges for nonprofits. *Nonprofit Management and Leadership*, 24(2), 163–179.
- Sanzo, M. J., Álvarez, L. I., Rey, M., and García, N. (2015). Business-nonprofit partnerships: A new form of collaboration in a corporate responsibility and social innovation context. *Service Business*, 9(4), 611–636.
- Seitanidi, M. M. (2009). Missed opportunities of employee involvement in CSR partnerships. *Corporate Reputation Review*, 12(2), 90–105.
- Singh, J. (2016). The influence of CSR and ethical self-identity in consumer evaluation of cobrands. *Journal of Business Ethics*, 138(2), 311–326.

- Sluss, D. M., Ployhart, R. E., Cobb, M. G., and Ashforth, B. E. (2012). Generalizing newcomers' relational and organizational identifications: Processes and prototypicality. *Academy of Management Journal*, 55(4), 949-975.
- Stekelorum, R., Laguir, I., and Elbaz, J. (2020). Cooperation with international NGOs and supplier assessment: Investigating the multiple mediating role of CSR activities in SMEs. *Industrial Marketing Management*, 84, 50-62.
- Tinsley, H. E., and Tinsley, D. J. (1987). Uses of factor analysis in counseling psychology research. *Journal of Counseling Psychology*, 34(4), 414.
- Van Knippenberg, D., and Van Schie, E. C. M. (2000). Foci and correlates of organizational identification. *Journal of Occupational and Organizational Psychology*, 73(2), 137-147.
- Van Schie, S., Gautier, A., Pache, A.-C., and Güntert, S. T. (2019). What keeps corporate volunteers engaged: Extending the volunteer work design model with self-determination theory insights. *Journal of Business Ethics*, 160(3), 693-712.
- Walumbwa, F. O., and Hartnell, C. A. (2011). Understanding transformational leadership-employee performance links: The role of relational identification and self-efficacy. *Journal of Occupational and Organizational Psychology*, 84(1), 153-172.
- Walumbwa, F. O., Mayer, D. M., Wang, P., Wang, H., Workman, K., and Christensen, A. L. (2011). Linking ethical leadership to employee performance: The roles of leader-member exchange, self-efficacy, and organizational identification. *Organizational Behavior and Human Decision Processes*, 115(2), 204-213.
- Weisberg, M., and Dent, E. (2016). Meaning or money? Non-profit employee satisfaction. *Voluntary Sector Review*, 7(3), 293-313.
- Zalesny, M. D., and Ford, J. K. (1990). Extending the social information processing perspective: New links to attitudes, behaviors, and perceptions. *Organizational Behavior and Human Decision Processes*, 47(2), 205-246.