

# When Does Employee Giving Spill Over into Subsequent Ethics? The Role of the Organization of Employee Giving Program



Eddy Cardinaels (*Presenter*)

Qinnan Ruan

Huaxiang Yin

## **Key Words**

**Employee Giving Program** 

**Employee Ethics** 

Time/Money Donation

Relative Performance Information (RPI)

# Benefit to Accounting: Employee Giving Program as a management control system.

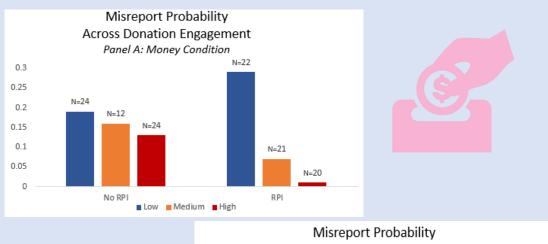
Many firms are now engaging employees into workplace giving programs.

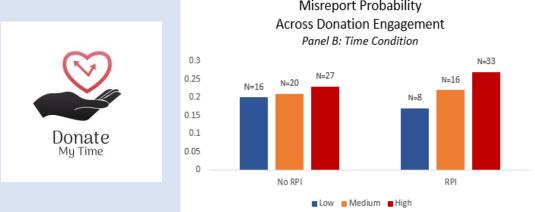
Practitioners posit that the employees' engagement into these giving programs may spillover into subsequent ethics.

How would the organization of such programs help to activate the spillover?

## Results

RPI can activate a positive spillover from engagement into employee giving program to subsequent ethics when employees are asked to donate Money. But such effect is absent in the Time donation





#### Conclusion

Employee giving programs that disclose RPI on the employee's contribution to charity can activate the positive spillover from this contribution engagement to subsequent ethics.

This beneficial effect of RPI will only occur when employee giving programs ask employees to contribute money but not when they ask employees to contribute time.

### About the Authors

Eddy Cardinaels is a Full Professor of Accounting at Tilburg University.

*Qinnan Ruan* is a PhD Candidate of Accounting at Tilburg University.

Huaxiang Yin is an Assistant Professor of Accounting at Nanyang Technology University.