

**PERCEIVED CORPORATE SOCIAL RESPONSIBILITY AND
ORGANISATIONAL COMMITMENT OF EMPLOYEES: MODELLING
WITH THE STAKEHOLDER APPROACH**

Thesis Submitted to
Cochin University of Science and Technology
for the Award of the Degree of
Doctor of Philosophy
under the Faculty of Social Sciences

by

Nimmy A. George

Under the Supervision of

Dr. Manoj Edward



**SCHOOL OF MANAGEMENT STUDIES
COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY
KOCHI – 682 022**

August 2019

**“PERCEIVED CORPORATE SOCIAL RESPONSIBILITY AND
ORGANISATIONAL COMMITMENT OF EMPLOYEES: MODELLING
WITH THE STAKEHOLDER APPROACH”**

Ph.D. Thesis under the Faculty of Social Sciences

Submitted by

Nimmy A. George

School of Management Studies

Cochin University of Science and Technology

Kochi – 682022, Kerala, India

Email: nimmygeorge86@gmail.com

Supervising Guide

Dr. Manoj Edward

Professor

School of Management Studies,

Cochin University of Science and Technology

Kochi – 682022, Kerala, India

Email: manojedw@gmail.com

August 2019



School of Management & Studies
Cochin University of Science and Technology
Kochi-682 022 Kerala, India



Dr. Manoj Edward
Professor

Ph: 9846280535
Email: manojedw@gmail.com

Certificate

This is to certify that the thesis entitled **“Perceived Corporate Social Responsibility and Organisational Commitment of Employees: Modelling with the Stakeholder Approach”** is a record of bonafide research work done by Ms. Nimmy A. George, Part-time Research Scholar (Reg. No. 4374) under my supervision and guidance. The thesis is the outcome of her original work and has not formed the basis for the award of any Degree, Diploma, Associateship, Fellowship or any other similar title and is worth submitting for the award of the degree of Doctor of Philosophy under the Faculty of Social Sciences of Cochin University of Science and Technology. It is also certified that all the relevant corrections and modifications suggested by the audience during the pre-synopsis seminar and recommended by the Doctoral Committee of the candidate have been incorporated in the thesis.

Place: Kochi-22
Date: 29/08/2019

Dr. Manoj Edward
Supervising Guide

Declaration

I hereby declare that the dissertation entitled “**Perceived Corporate Social Responsibility and Organisational Commitment of Employees: Modelling with the Stakeholder Approach**” is a record of the bonafide research work done by me and that it has not previously formed the basis for the award of any Degree, Diploma, Associateship, Fellowship or any other title of recognition.

Place: Kochi-22
Date: 29/08/2019

Nimmy A. George

Acknowledgement

I thank God Almighty for His abundant blessings throughout my life, especially to overcome all the obstacles on the way to complete my doctoral research. I express my lasting obligation to My Lord for having blessed me with the right people to support me at different phases of my research endeavor.

I, first of all, would like to express my heartfelt gratitude and indebtedness to my supervising guide, Prof. (Dr.) Manoj Edward for giving an opportunity to do research under his guidance. His timely interventions and inspiring advice enabled me to work out this research promptly. His moral support along with his scholarly guidance was of great encouragement whenever I entered mental blocks. I feel honored and privileged to receive his enduring support, constructive suggestions and intellectual visions to improve the quality of this work. Thank you sir.

My sincere thanks to Doctoral Committee Member Prof. (Dr.) Moli P. Koshy, Former Director, School of Management Studies, for her kind support and encouragement throughout this research work.

I place on record my deep sense of gratitude to Prof. (Dr.) Mavoothu D., Director, School of Management Studies for his unconditional support and valuable suggestions from the very beginning of my research journey.

I owe my deepest thanks to Prof. (Dr.) James Manalel for giving me an opportunity to start this research and the support extended to me. I would like to acknowledge Prof. (Dr.) S.Harikumar, Dean, Faculty of Social Sciences for his encouragement. I also thank all faculty members of the School of Management for their co-operation and motivation. I express my gratitude to Prof. (Dr.) Sreejesh S. for his guidance during data analysis stage.

I would like to thank my fellow research scholars who helped me directly and indirectly to complete the PhD. Special thanks to my friends, Dr. Nimitha Aboobaker and Dr. Paul V Mathew for their enormous support, valuable suggestions and encouragement to achieve my final goal. My sincere gratitude to the administrative, library and computer lab staff of CUSAT for their help and timely support.

I am extremely grateful to the Manager of Bharata Mata College, Rev. Fr. Jacob G. Palakkappilly and Former Principal, Dr. Aype P Thomas who extended their support to complete my study. I thankfully acknowledge Dr. Shiny Palatty, Principal and the BMC fraternity for their prayers and motivation.

I am greatly thankful to industry experts, management and employees of the companies who cooperated with my research work in giving genuine responses to my survey.

The constant support and prayers of my family was the key drive for the accomplishment of my research aspirations. I thank my beloved parents, Prof. George John and Mrs. Laly George for all their boundless support, care, love and motivation during my ups and downs. Their dream came true indeed. The incredible generosity of my loving sisters, Dr. Neenu A. George and Neelima A. George always kept me moving towards this dignified goal even in the midst of my floating emotions. My deep and sincere gratitude to Rev. Fr. Varghese Assin Thaiparambil for his esteemed moral and scholarly support throughout my research endeavor. I am extremely indebted to Prof. Augustus K.X. for his linguistic screening and valuable suggestions.

I am very thankful to all my relatives and friends who constantly pray for my research endeavor and extend their support at different stages of this study.

Nimmy A. George

Abstract

The psychological impact of Corporate Social Responsibility has recently attracted a wide range of appreciation among business people and academicians. Apart from macro-level studies related to institutional and organisational factors which are predominantly studied in CSR literature (Aguinis & Glavas, 2012), this study focuses on micro-level approach, looking into the influence of CSR on employee's attitudes. Despite the ample research studies that have identified the relationship between CSR and Organisational Commitment, there is a dearth of research being conducted in explaining the intervening mechanisms through which this effect occurs (Aguinis & Glavas, 2012; Bouraoui, Bensemmane, Ohana, & Russo, 2018). The current study seeks to examine the relationship between CSR perceptions and Affective Organisational Commitment through Organisational Identification and Organisational Trust, based on the Organisational Identity Theory and Social Exchange Theory. This study also investigates the influence of boundary condition (Importance of CSR) in the mediated relationships to have an intensive knowledge about the psychological factors influencing the relationship between CSR and Affective Organisational Commitment (AOC) of employees.

Prior research have investigated various approaches to study the topic of CSR. The current study is based on the stakeholder approach of CSR, which is considered to be the most prominent dimension for understanding CSR in any context (Dahlsrud, 2008). Accordingly, the Corporate Social Responsibility has been conceptualised as the responsibility towards various stakeholders such as Social & Non-Social stakeholders, Customers and Employees. Social & Non Social stakeholders include society, natural environment, next generations and non-governmental organisations. This study investigates an integrated model in understanding the simultaneous effect of stakeholder-based CSR dimensions on Affective Organisational Commitment through the intervening variables.

A cross – sectional survey design is used and data is collected from the managerial staff of manufacturing companies. Primary data analysis is performed using IBM SPSS 23.0 and Structural Equation Modelling is done through IBM

AMOS 24.0. Hayes' PROCESS macro for SPSS is used for testing the mediation and moderated mediation Hypotheses. The integrated structural model which accommodates the three dimensions of CSR (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees), Organisational Identification, Organisational Trust and Affective Organisational Commitment is found to have a good model fit and authenticated the validity of the model. Among the three dimensions of CSR, the CSR to customers is the strongest predictor of Organisational Trust, and Organisational Identification followed by CSR to employees and CSR to Social & Non-Social stakeholders, as revealed in the study. Organisational Trust and Organisational Identification, both individually as well as serially, are found to mediate the relationship between CSR and AOC. The study further reveals that the individual's belief in the importance of CSR in an organisation plays an important role in the indirect effect of CSR on AOC through Organisational Trust. Also, the employees' attitude towards the importance of CSR (ICSR) is found to moderate the impact of CSR on AOC through Organisational Trust and Organisational Identification in serial. However, the indirect effect of CSR to Social & Non-Social stakeholders on AOC is not contingent on ICSR. The conditional indirect effect of CSR on AOC through Organisational Identification is also found to be insignificant in the study.

This study contributes to the strategic HRM literature and CSR literature by throwing light on the process through which employees' perceptions of CSR activities are linked to employee's affective commitment. Based on the research findings, theoretical implications and best practices are discussed. It can be concluded that CSR towards various stakeholders helps in building positive attitudes among employees. More specifically, organisations can employ CSR as a strategic tool to retain the skilled and talented employees by enhancing their commitment.

Keywords: Corporate Social Responsibility, Stakeholder Approach, Organisational Trust, Organisational Identification, Importance of CSR, Affective Organisational Commitment

Contents

Chapter 1

INTRODUCTION	1- 14
1.1 Corporate Social Responsibility	1
1.2 CSR and Organisational Commitment	3
1.3 Research Gap	5
1.4 Statement of Problem	8
1.5 Research Questions	9
1.6 Objectives of the study	10
1.7 Sampling Process	11
1.8 Data Analysis	12
1.9 Potential Contributions of the study	13
1.10 Chapter Scheme	14

Chapter 2

REVIEW OF LITERATURE AND CONCEPTUAL FRAMEWORK

	15-86
2.1 Origin and Evolution of Corporate Social Responsibility....	15
2.1.1 Charity based Social Responsibility	15
2.1.2 Social Responsibility as Business Action	16
2.1.3 CSR evolves as Industry Practice	17
2.1.4 CSR as Fundamental Social Commitment	18
2.1.5 CSR as Corporate Business Model	19
2.1.6 CSR being incorporated as Socio- Business Paradigm	20
2.2 Definitions of CSR	20
2.3 Theories Underlying CSR	23
2.3.1 Shareholder Theory	23
2.3.2 Stakeholder Theory (Stakeholder Approach to CSR)	23
2.4 Models of CSR	25
2.4.1 Davis Model	25
2.4.2 Carroll's Pyramid of Corporate Social Responsibility.....	27
2.4.3 The Three Domain Model of CSR.....	28
2.4.4 Ackerman's Model	29
2.4.5 Sethi Three Stage Model	29
2.4.6 Ethical Model (Trusteeship)	30

2.4.7	Statist Model	30
2.4.8	The 3C-SR Model	31
2.5	CSR in India	33
2.6	Corporate Social Responsibility and Stakeholders	34
2.6.1	CSR and Employees	38
2.7	Focus of the Study: CSR and Existing Employees	42
2.8	Organisational Commitment	43
2.8.1	CSR and Organisational Commitment	45
2.8.2	Social Exchange Theory	49
2.8.3	Social Identity Theory	51
2.9	Organisational Identification	53
2.9.1	CSR and Organisational Identification	55
2.9.2	Organisational Identification and Organisational Commitment	59
2.9.3	The Mediating Role of Organisational Identification	62
2.10	Organisational Trust	64
2.10.1	CSR and Organisational Trust	65
2.10.2	Organisational Trust and Organisational Commitment	67
2.10.3	Organisational Trust and Organisational Identification	69
2.10.4	Mediation through Organisational Trust	70
2.10.5	Serial Mediation through Organisational Trust and Organisational Identification	72
2.11	Moderating Role of Importance of CSR (ICSR)	73
2.11.1	Influence of Importance of CSR (ICSR) on Organisational Identification	76
2.11.2	Influence of ICSR on Organisational Trust and Serial Mediation	78
2.12	Conceptual Model	85

Chapter 3

RESEARCH METHODOLOGY 87-107

3.1	Statement of Problem	87
3.2	Objectives	88
3.3	Research Hypotheses	89
3.3.1	Direct Hypotheses	90
3.3.2	Mediation Hypotheses	90
3.3.3	Moderated Mediation Hypotheses	91

3.4	Definitions (Theoretical and Operational).....	93
3.4.1	Corporate Social Responsibility (CSR)	93
3.4.2	Affective Organisational Commitment (AOC)	94
3.4.3	Organisational Identification (OID)	95
3.4.4	Organisational Trust (OT)	95
3.4.5	Importance of CSR (ICSR)	96
3.5	Basic Research Design	96
3.6	Scope of the Study	97
3.6.1	Population	97
3.6.2	Time	97
3.6.3	Place	97
3.6.4	Data Source and Data Collection	98
3.7	Sampling Design	99
3.7.1	Sampling Method and Sample Size	99
3.7.2	Units of Observation	99
3.8	Tools of Data Collection	99
3.8.1	Corporate Social Responsibility	100
3.8.2	Organisational Identification	101
3.8.3	Organisational Trust	101
3.8.4	Affective Organisational Commitment	102
3.8.5	Importance of CSR (ICSR)	102
3.9	Pilot Study	103
3.9.1	Reliability	104
3.10	Generation of Data Records for Final Survey	105
3.11	Statistical Analysis and Validation	106
3.12	Conclusion	107

Chapter 4

DATA ANALYSIS	109-180	
4.1	Preliminary Data Analysis	110
4.2	Profile of Respondents	110
4.2.1	Demographic Profile of Sample Respondents	110
4.2.2	Mandatory-CSR Questions	112
4.2.2.1	Awareness about the Mandatory CSR	112
4.2.2.2	Personal Involvement in the Firm's CSR...	112
4.2.2.3	CSR Communication Methods in Organisation	113
4.3	Exploratory Factor Analysis (EFA)	115
4.4	Reliability	118
4.5	Descriptive Statistics	120

4.6	Tests of Assumptions	120
4.6.1	Normality	120
4.6.2	Multicollinearity	122
4.6.3	Bivariate Correlations	122
4.6.4	Common Method Bias	123
4.7	Structural Equation Modelling (SEM)	124
4.7.1	Reliability and Validity in Confirmatory Factor Analysis	125
4.7.2	Model Fit Indices	128
4.8	Confirmatory Factor Analysis: Assessing the Measurement Model	130
4.9	Assessing the Structural Model without including ICSR	134
4.9.1	Model Fit	134
4.9.2	Squared Multiple Correlation	137
4.9.3	Path Analysis	138
4.9.4	Testing of Hypotheses	139
4.10	Hayes' PROCESS	141
4.10.1	Bootstrap Confidence Interval	144
4.11	Hypotheses Testing - Serial Multiple Mediation	146
4.11.1	Testing of Mediation Hypotheses (CSR to Social & Non-Social stakeholders)	147
4.11.2	Testing of Mediation Hypotheses (CSR to customers)	151
4.11.3	Testing of Mediation Hypotheses (CSR to employees)	156
4.12	Moderated Mediation or Conditional Process Analysis	162
4.12.1	Moderated Mediation Hypotheses Testing	164
4.13	Conclusion	180

Chapter 5

FINDINGS, DISCUSSION AND CONCLUSION		181-217
5.1	Introduction	181
5.2	Summary of Findings based on Hypotheses Testing	183
5.2.1	Findings from the Integrated Model	183
5.2.2	Findings with respect to Mediating Effects	184
5.2.3	Findings with respect to Moderated Mediation	188
5.3	Discussion on Findings	189
5.3.1	CSR and Organisational Trust	190
5.3.2	CSR and Organisational Identification	192

5.3.3	Organisational Trust and Organisational Identification	194
5.3.4	Organisational Trust and AOC	195
5.3.5	Organisational Identification and AOC	195
5.3.6	Mediation through Organisational Trust	196
5.3.7	Mediation through Organisational Identification...	197
5.3.8	Serial Mediation through Organisational Trust and Organisational Identification	198
5.3.9	Moderating role of ICSR	199
5.4	Theoretical Implications	205
5.5	Practical/ Managerial Implications	211
5.6	Limitations	214
5.7	Scope for Further Study	215
5.8	Conclusion	216
REFERENCES		219-253
APPENDICES		255-270
LIST OF PUBLICATIONS & PRESENTATIONS		271-272

List of Tables

Table 2.1	Definitions of CSR	21
Table 2.2	Arguments for and against CSR (Davis 1973)	26
Table 2.3	Summary of the most relevant studies related to CSR and Organisational Commitment	80
Table 3.1	Results of Reliability Analysis – Pilot Study	104
Table 3.2	Panel of Experts consulted	106
Table 4.1	Demographic Profile of Respondents	110
Table 4.2	Classification of Respondents based on Awareness about Mandatory CSR	112
Table 4.3	Classification of Respondents based on Personal Involvement in CSR	113
Table 4.4	KMO and Bartlett's Test of Sphericity	116
Table 4.5	The Final Measurement scale after PCA	118
Table 4.6	Reliability Analysis of Seven Constructs	119
Table 4.7	Descriptive Statistics of Variables	120
Table 4.8	Skewness and Kurtosis Values of the Variables	121
Table 4.9	Multicollinearity – Tolerance and VIF	122
Table 4.10	Pearson Correlation among the Constructs	123
Table 4.11	Composite Reliability, Convergent Validity and Divergent Validity	127
Table 4.12	Integrated Model Fit Indices of Confirmatory Factor Analysis	132
Table 4.13	The Fit Indices for Research Model	136
Table 4.14	Combined Indirect Effect of Three Dimensions of CSR on AOC through Mediators	137
Table 4.15	The Standardized Regression (beta estimates) Path Coefficients and its Significance (based on p value <0.05)	138
Table 4.16	Summary of Direct Hypotheses Test Results	139
Table 4.17	Result of Mediation Analysis (CSR to Social & Non- Social stakeholders)	148
Table 4.18	Result of Mediation Analysis (CSR to customers)...	152
Table 4.19	Result of Mediation Analysis (CSR to employees)...	156

Table 4.20	Summary of Mediation Hypotheses	160
Table 4.21	Index of Moderated Mediation and its Significance (CSR to Social & Non-Social stakeholders)	166
Table 4.22	Index of Moderated Mediation and its Significance (CSR to customers).....	168
Table 4.23	Conditional Indirect Effects of CSR to customers on AOC through Organisational Trust	169
Table 4.24	Conditional Indirect Effects of CSR to customers on AOC through Serial Mediation	171
Table 4.25	Index of Moderated Mediation and its significance (CSR to employees).....	173
Table 4.26	Conditional Indirect Effects of CSR to employees on AOC through Organisational Trust	174
Table 4.27	Conditional Indirect Effects of CSR to employees on AOC through Serial Mediation	176
Table 4.28	Summary of Moderated Mediation Hypotheses	177

List of Figures

Figure 2.1	Pyramid of Corporate Social Responsibility	28
Figure 2.2	The Three Domain Model of CSR	29
Figure 2.3	The 3C-SR Model	32
Figure 2.4	Conceptual Model	85
Figure 4.1	Classification of Respondents based on various CSR Communication Methods	114
Figure 4.2	Normal P-P Plot	121
Figure 4.3	CFA of Integrated Model	131
Figure 4.4	Structural Equation Model for Hypotheses testing and Model Fit	135
Figure 4.5	A Statistical Diagram of the Serial Multiple Mediator Model for the CSR to Social & Non-Social stakeholders (IV)	148
Figure 4.6	A Statistical Diagram of the Serial Multiple Mediator Model for the CSR to customers	152
Figure 4.7	A Statistical Diagram of the Serial Multiple Mediator Model for the CSR to employees	156
Figure 4.8	Conditional Process Model corresponding to the CSR to Social & Non-Social stakeholders in Conceptual Form	166
Figure 4.9	Conditional Process Model regarding CSR to customers in Conceptual Form	168
Figure 4.10	Conditional Process Model regarding CSR to employees in Conceptual Form	172

Abbreviations

AGFI	:	Adjusted Goodness of Fitness Index
AOC	:	Affective Organisational Commitment
AMOS	:	Analysis of Moment Structures
AVE	:	Average Variance Extracted Covariance
CFA	:	Confirmatory Factor Analysis
CI	:	Confidence Interval
CR	:	Composite Reliability
CSP	:	Corporate Social Performance
CSR	:	Corporate Social Responsibility
CusCSR	:	CSR to customers
DV	:	Dependent Variable
EFA	:	Exploratory Factor Analysis
EmpCSR	:	CSR to employees
GFI	:	Goodness of Fit Index
HR	:	Human Resources
ICSR	:	Importance of CSR
IV	:	Independent Variable
KMO	:	Kaiser-Meyer-Olkin
LLCI	:	Lower Level Confidence Intervals
Med.V	:	Mediating Variable

Mod.V	:	Moderating Variable
NFI	:	Normed Fit Index
OC	:	Organisational Commitment
OID	:	Organisational Identification
OT	:	Organisational Trust
PCA	:	Principal Component Analysis
R ²	:	Squared multiple correlation
RFI	:	Relative Fit Index
RMR	:	Root Mean Square Residual
RMSEA	:	Root Mean Square Error of Approximation
SEM	:	Structural Equation Modelling
SocCSR	:	CSR to Social & Non- Social stakeholders
SPSS	:	Statistical Package for the Social Sciences
SR	:	Social Responsibility
SRMR	:	Standardized Root Mean Square Residual
TLI	:	Tucker Levis Index
ULCI	:	Upper Level Confidence Intervals
VIF	:	Variance Inflation Factors
χ^2	:	Chi-Squared Statistic
$\chi^2/d.f$:	Normed-Chi-Square

- 1.1 Corporate Social Responsibility
- 1.2 CSR and Organisational Commitment
- 1.3 Research Gap
- 1.4 Statement of Problem
- 1.5 Research Questions
- 1.6 Objectives of the study
- 1.7 Sampling Process
- 1.8 Data Analysis
- 1.9 Potential Contributions of the study
- 1.10 Chapter Scheme

“Give, and it will be given to you. A good measure pressed down, shaken together, running over, will be put into your lap; for the measure you give will be the measure you get back” (Luke 6:38, New Revised Standard Version).

This chapter intends to provide a general introduction to the research topic and briefly describes the vistas of Corporate Social Responsibility together with its relevance in today’s business arena. It further specifies the significance of CSR practices followed by corporates and its impact on employee commitment. The present chapter finally gives a glimpse of the direction this Research attempts to follow.

1.1 CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility has become an indispensable concept in the existence of a business. The gradual development of Corporate Social Responsibility (CSR) concept witnessed the transition from shareholder approach, focusing on maximising return to shareholders alone (Friedman, 1970), to the stakeholder approach, focusing on the welfare of all stakeholders

(Freeman, 1984). Consequently, Corporate Social Responsibility (CSR) refers to the responsibility of the company towards its various stakeholders, including customers, employees, natural environment and community at large. According to the definition of World Business Council for Sustainable Development (1999), “Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large”. It implies that business has social power. Hence it is accompanied by social responsibility as per the principle of scientific management. Thus it follows that every action the business takes will have an influence on the community. The avoidance of social responsibility leads also to the gradual erosion of social power (Davis, 1960). The philosophy behind the CSR is the moral obligation to give back to society what is gained from them in the form of human resources and natural resources. Consequently, the responses of societal segments and other stakeholders, especially employees, are essential for the existence of the business.

The current study is based on the stakeholder approach of CSR, which is considered to be the most prominent dimension for understanding CSR in any context (Dahlsrud, 2008). According to the stakeholder theory (Freeman, 1984), the stakeholders include those who affect and can be affected by the operations of the business. The Indian firms have shifted the profit-oriented or shareholder-focused model to stakeholder-oriented models and are more attuned to the demands of their stakeholders (Arevalo & Aravind, 2011). Recently, the Indian Companies Act, 2013 supplemented the mandatory nature for external CSR activities in India. In the wake of this new CSR rule, the Indian companies have started to give more attention to community

development and sustainable development programs. At the same time, the Corporate Social Responsibility towards the primary stakeholders such as employees and customers are very significant since their dissatisfaction will result in the failure of the corporate system (Clarkson, 1995). Therefore this study focuses on the impact of Corporate Social Responsibility activities directed at different stakeholders, namely Social & Non-Social stakeholders, employees and customers. Social & Non- Social stakeholder classification proposed by Wheeler and Sillanpaa (1997) includes community, natural environment, future generation and NGOs.

Apart from macro-level studies related to institutional and organisational factors which are predominantly studied in CSR literature (Aguinis & Glavas, 2012), this study focuses on micro-level approach, looking into the influence of CSR on individual's attitudes. The actual picture of CSR in an organisation may be different from what is perceived by the stakeholders. But their attitude or behaviour towards the organisation depends upon their perceptions (Peterson, 2004). This research examines the psychological and perceptual impact of CSR on employees.

1.2 CSR AND ORGANISATIONAL COMMITMENT

Employees are the invaluable assets of the company and the key to the success of the business. Attracting and retaining the skilled, talented, and committed employees are prerequisite for the long term success of the business in the competitive world (Bhattacharya, Sen, & Korschun, 2008). Moreover, the employees are also the ambassadors of the company who gives testimonies to the outside world about its credentials, the culture, ethics and the fairness of the company (Helm, 2011). The employee's organisational commitment enhances job performance and employee well-being while

reducing absenteeism and turnover intention (Meyer, Stanley, Herscovitch, & Topolnysky, 2002). Committed employees are more likely to engage in "extra-role" behaviours, such as creativeness or innovativeness, which often keeps an organisation competitive (Katz & Kahn, 1978). Existing literature evidenced that the CSR activities undertaken by the companies can enhance the Organisational Commitment of the employees (Peterson, 2004; Turker, 2009b). Also, the CSR activities directed at different stakeholders have a differential effect on Organisational Commitment (Nejati & Ghasemi, 2013; Turker, 2009b). Among the three dimensions of Organisational Commitment proposed by Allen and Meyer (1990), Affective Commitment is the best predictor of performance compared to Normative and Continuance Commitment (Riketta, 2002; Allen & Meyer, 1990). Hence, the current study is focused on the influence of CSR on Affective Organisational Commitment.

Maignan et al. (1999) suggested that firms that engage in CSR activities are likely to enjoy enhanced levels of employee commitment for two main reasons: (1) they are dedicated to ensuring the quality of workplace experiences, and (2) they address social issues such as the protection of the environment or the welfare of the community that are of concern to society in general and therefore also to employees. Investigators commonly examine correlations between commitment and potential antecedent variables without much consideration of why these variables should influence commitment, i.e., without identifying underlying mechanisms (Meyer & Herscovitch, 2001). Glavas (2016) in a review of the literature in the field of CSR revealed that among the 181 articles reviewed, only 13 articles (7 percent) examined intervening mechanisms in the CSR– Outcome relationship. Moreover, when scholars adopt the micro-level approach in the analysis of CSR, which focus on the influence of CSR on individuals' attitudes and behaviours, this number gets sharply reduced to only

eight articles (4 percent). This knowledge gap of research in understanding the processes and underlying mechanism through which CSR actions and policies lead to particular outcomes at the individual level of analysis is addressed in the current study. The researcher relies on two strong traditional theories namely, Social Identity Theory (Tajfel and Turner, 1985) and the Social Exchange Theory (Blau, 1964) to demonstrate the mechanism through which the CSR affects the individuals attitude. The researcher attempts to investigate the mediating role of Organisational Identification and Organisational Trust in the CSR – AOC relationship. The concurrent effect of both mediators is also examined serially in the study to have an in-depth knowledge of the intervening mechanism in the relationship. The employees’ responses to the CSR perceptions vary according to the attitude of employees towards the importance of CSR (ICSR). Hence the conditional indirect effect is also examined in this study to understand the underlying moderated mediation mechanism through which CSR can enhance organisational commitment.

1.3 RESEARCH GAP

The various studies have examined the direct effect of employees’ Perceived Corporate Social Responsibility on Affective Organisational Commitment (Brammer & Millington, 2007; Ditlev-Simonsen, 2015; Mueller, Hatstrup, Spiess, & Lin-Hi, 2012; Turker, 2009b). Surprisingly, there is very little research being conducted in explaining the intervening mechanisms through which this effect occurs (Aguinis & Glavas, 2012; Bouraoui, Bensemmane, Ohana, & Russo, 2018; Farooq, Payaud, Merunka, & Valette-Florence, 2014b). Furthermore, there is a dearth of micro-level research on CSR, which focuses on the influence of CSR on individuals’ attitudes and behaviours (Aguinis & Glavas, 2012; Jamali & Karam, 2018). It

is inferred that the CSR– Commitment relationship exists, but there is no sufficient literature, explaining the ‘why and how’ of this relationship (Aguinis & Glavas, 2012).

The employees’ responses to CSR initiatives depend on various contingency factors which need to be explored as suggested by various researchers (De Roeck & Delobbe, 2012; De Roeck & Maon, 2018; Hansen & Dunford, 2011; Rupp, Ganapathi, Aguilera, & Williams, 2006). De Roeck & Delobbe (2012) proposed to explore contingency factors such as individual preferences and sensibilities regarding CSR issues. This is to understand the circumstances under which CSR initiatives maximise employees’ support for their organisation’s objectives and performances. De Roeck & Maon (2018) endorsed that the extent to which CSR influences social identity and social exchange mechanisms, and resulting outcomes is dependent on contingency factors such as individual factors (CSR sensibility, Moral identity), socio-demographic factors (age, gender, culture), environmental or contextual factors (Industry belonging, National culture) and organisational factors (CSR attribution, CSR-Organisation fit). So the researcher investigated the moderating role of Importance of CSR (ICSR) in the mediated relationships under study.

Most of the previous studies examined the effect of each mediator and moderator separately. Glavas (2016) proposed that “models with multiple mediators and moderators are needed in order to create more comprehensive models and avoid false positive findings of more simplistic models”. Hence, the current study probes the CSR - Commitment relationship through an integrated model comprising multiple mediators along with a moderator.

The scope of the research again lies in the multidimensional stakeholder model. Based on the literature review, it is also found that the indirect effect of stakeholder dimension of CSR (Turker, 2009a) on Affective Organisational Commitment is less studied in research domain (Bouraoui et al., 2018; Farooq et al., 2014b). In addition, Chaudhary (2018) also stated the lapse of studies exploring the effects of CSR directed towards different stakeholders on employees' attitudes and behaviours. There is also a dearth of an integrated model in understanding the simultaneous effect of stakeholder-based CSR dimensions on Affective Organisational Commitment through different intervening variables, specifically in the manufacturing sector.

Current research on CSR in India is mostly limited to CSR practices in India (Arevalo & Aravind, 2011; Gautam & Singh, 2010; Sarkar & Sarkar, 2015), corporate social reporting (Raman, 2006), nature and characteristics of CSR in India (Arora and Puranik, 2004; Sood and Arora, 2006), CSR perceptions of the Indian society (Narwal and Sharma, 2008), CSR perceptions of India by businesses (Balasubramanian et al., 2005), consumers' perception and expectations of CSR in apparel industry (Gupta & Hodges, 2012), CSR - Firm performance relationship (Tyagi, 2013), managerial attitudes to CSR (Khan & Atkinson, 1987), analysis of CSR expenditure (Verma & Vijaya Kumar, 2014), theoretical and managerial implications of mandatory CSR (Gatti, Vishwanath, Seele, & Cottier, 2018) and the influence of CSR on employee performance (Chaudhary, 2018; Dhanesh, 2014). The study of the influence of CSR on employees' attitude is very scarce in Indian literature.

Based on the above literature, the researcher tries to resolve the research gaps through the study on the effect of the CSR activities on employees' commitment through Social Exchange Theory and Social Identity Theory. The present study examines the mediating role of Organisational Trust & Organisational Identification between each stakeholder dimensions of CSR (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees) and AOC in Indian manufacturing sector. The study also investigates whether the attitude of the employees towards the importance of CSR (ICSR) in an organisation will influence the indirect effect of CSR on AOC.

1.4 STATEMENT OF PROBLEM

In the highly competitive business world, the success of an organisation depends on the efficiency and productivity of its employees. The productivity of the employees, as understood, is enhanced through commitment towards the organisation to which they belong. Theoretically, the high organisational commitment would reduce labour turnover and low absenteeism of the employees and thereby productivity and profit of the firm increases. Commitment is valued as a key driver, posited as a psychological construct which is based not merely on monetary rewards but more on organisational climate, value system, and ethical standards. Retaining the efficient and committed employees is another critical challenge faced by different organisations. In this regard, recent studies reiterate that the CSR activities towards various stakeholders can gear up the Affective Organisational Commitment of employees. The Indian Companies Act, 2013 made CSR mandatory in India, which marks the Indian CSR scenario as differentiated from other countries. Consequently, the companies are involving more in community-oriented CSR activities. However, the

researcher is inclined to examine the employees' perception of their firm's CSR activities directed towards different stakeholders and how it influences their attitudes. Also, there is a lack of sufficient literature explaining the intervening mechanism between CSR and Organisational Commitment in India. Hence, the researcher examines the indirect effect of CSR on Affective Organisational Commitment through Organisational Trust and Organisational Identification. Moreover, the indirect effect of CSR on Affective Organisational Commitment may vary according to the employees' belief in the importance of ethics and social responsibility in an organisation. So the researcher investigated the moderating role of Importance of CSR (ICSR) in the mediated relationships under study.

1.5 RESEARCH QUESTIONS

Some of the research questions that emerged as the consequence of the literature review are:

1. Considering the Indian paradigm, does CSR influence employees' commitment? If so, how and why?
2. Whether the employees feel more identified with the organisation as the result of CSR activities of the company? If so, do the personal attitudinal differences have an influence on this relationship?
3. Do the CSR initiatives extended to external stakeholders and internal stakeholders generate Organisational Trust in the mind of the managerial staff? If so, do the employees' attitudes influence the relationship between employees' perceptions of CSR and Organisational Trust?

4. Whether the different types of CSR activities influence the attitudes of the employees differently?

1.6 OBJECTIVES OF THE STUDY

The primary objective of this study is to explore the relationship between employees' perception of Corporate Social Responsibility (CSR) and Affective Organisational Commitment (AOC).

The specific objectives are:

1. To empirically test and validate the conceptual model integrating employees' perception of CSR (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees), Organisational Trust, Organisational Identification and Affective Organisational Commitment.
2. To examine the effect of employees' perception of CSR on employees' Affective Organisational Commitment through the mediating role of Organisational Identification.
3. To examine the effect of employees' perception of CSR on employees' Affective Organisational Commitment through the mediating role of Organisational Trust.
4. To examine the effect of employees' perception of CSR on employees' Affective Organisational Commitment through the serial mediation of Organisational Trust and Organisational Identification.
5. To investigate the moderating role of Importance of CSR (ICSR) in the mediated relationship between CSR and Affective Organisational Commitment (AOC) via Organisational Trust and Organisational Identification.

1.7 SAMPLING PROCESS

The study is descriptive and explanatory in nature. The population for this study is the employees of those manufacturing companies which are listed, having more than 1000 employees and are coming under the purview of CSR rule, 2014.

The researcher has used the judgemental sampling method for selecting the samples. Five top manufacturing companies in Kochi are found to satisfy all the inclusion criteria required for the study. The data is collected from the managerial staff of those companies. The manufacturing industry is selected for the current study, as they are the most polluting industry compared to any other industry and significantly affect the very existence of local communities. So it is their obligation to protect the community and natural environment from which they absorb air, water, natural resource and even human resources. Fortunately, CSR initiatives are extensively done by manufacturing companies and hence suits the study. Kochi is the industrial capital of Kerala and a large number of manufacturing companies are spread across the district. So the geographical area to select the sample for the current study is restricted to Kochi. For the final samples of the current study, the managerial staff of the manufacturing companies are considered. All the employees may not be aware of CSR activities undertaken by their companies. Hence the managerial staff are selected as that they have enough knowledge about the CSR activities of the company as revealed in the previous literature (Holmes, 1976; Khan & Atkinson, 1987; Cacioppe, Forster & Fox, 2008).

This study is cross-sectional in capturing the concepts of Corporate Social Responsibility, Organisational Identification, Organisational Trust, Affective Organisational Commitment and focuses on effects under the low

and high level of ICSR. The duration relevant for the observation in the current study is from February 2018 to July 2018, in which the final data collection is completed. The questionnaire survey method is employed for collecting primary data. The sample size of the study is 519 respondents.

1.8 DATA ANALYSIS

The socio-demographic variables like gender, age, marital status and educational qualification of the respondents have been used to analyse the profile of the respondents. The statistical analysis related to Exploratory Factor Analysis and various assumptions such as reliability, normality, multicollinearity and common method variance are carried out using IBM SPSS-23. Exploratory Factor Analysis is performed to ensure the unidimensionality of the constructs under study. The analysis eventually progresses to the conceptual model for testing. In the initial phase, the Confirmatory Factor Analysis is performed by SEM using AMOS-24, to test the goodness of fit for the measurement model. Convergent validity and Discriminant validity are also ensured before testing the final structural model. Subsequently, the integrated structural model, incorporating all the variables under study excluding the moderating variable (ICSR) is tested using AMOS 24. The direct hypothesis on the independent variable and its corresponding dependent variable is tested using AMOS 24. Since, AMOS is not designed to find the specific mediation and moderation through which the independent variable influences the dependent variable, the researcher used Hayes' PROCESS macro for SPSS for testing the mediation and moderated mediation Hypotheses. Model 6 of Hayes (2018) PROCESS is used for mediation analysis, and Model 84 is used for moderated mediation analysis.

1.9 POTENTIAL CONTRIBUTIONS OF THE STUDY

This study intends to contribute to the strategic HRM literature and CSR literature by throwing light on the process through which employees' perceptions of CSR activities are linked to employee's affective commitment. Despite extensive research established direct relationship between CSR and Organisational Commitment, very few studies have been found that explores the underlying mechanism explaining the relationship between CSR perceptions of employees and Affective Organisational Commitment (Bouraoui et al., 2018; Farooq et al., 2014b). The present study also addresses the relative shortage of literature on psychological outcomes of CSR perceptions of employees in the Indian context regarding the effect of CSR on Organisational Trust, Organisational Identification and Affective Organisational Commitment. The boundary conditions, i.e., the moderating role of ICSR is also examined in this study which adds to the intensive knowledge of underlying mechanisms by which CSR can influence organisational commitment of the employees.

The study also intends to provide insights to top level management about the effect of different CSR initiatives on the employees' attitudinal outcomes thereby help them to plan their CSR strategy accordingly. The study, by analysing the effect of CSR perceptions of employees of manufacturing companies in Indian context, hopes to make significant contributions to the body of knowledge in Indian CSR which is rarely studied.

1.10 CHAPTER SCHEME

This thesis is organised in five chapters.

Chapter One provides an introduction to the study, research questions, relevance of the study, objective of the research, expected contribution of the research and organisation of the thesis.

Chapter Two details a theoretical review of literature and conceptual focus of the study. Existing literature on CSR, Organisational Identification, Organisational Trust, Importance of CSR (ICSR) and Affective Organisational Commitment are reviewed extensively. This chapter also explains the conceptual focus of the study in detail.

Chapter Three gives an overview of the research methodology used in this study. The chapter presents the objectives, definitions of the variables and hypotheses. The research method used for the present research and the measurement instrument used, method for data collection and sampling are also explained in detail.

Chapter Four elucidates the data analysis and results obtained with respect to the effect of CSR perceptions on Affective Organisational Commitment through underlying mechanisms. The data collection records, analysis of socio-demographic features of the respondents and Reliability and Validity analysis of the measures used in the study are also presented in the chapter. The testing of hypotheses, measurement model and structural model analysis, mediation and moderated mediation analysis are reported in this chapter.

Chapter Five concludes with a discussion on the findings, theoretical and practical implications of the study, and scope for further study.



REVIEW OF LITERATURE AND CONCEPTUAL FRAMEWORK

Contents

- 2.1 *Origin and Evolution of Corporate Social Responsibility*
- 2.2 *Definitions of CSR*
- 2.3 *Theories Underlying CSR*
- 2.4 *Models of CSR*
- 2.5 *CSR in India*
- 2.6 *Corporate Social Responsibility and Stakeholders*
- 2.7 *Focus of the Study: CSR and Existing Employees*
- 2.8 *Organisational Commitment*
- 2.9 *Organisational Identification*
- 2.10 *Organisational Trust*
- 2.11 *Moderating Role of Importance of CSR (ICSR)*
- 2.12 *Conceptual Model*

The purpose of this chapter is to review the literature and conceptual framework related to corporate social responsibility and employees' organisational commitment. This literature discusses the theoretical boundaries of CSR comprising the history, definitions, theories, models, and the evolution of CSR in India. It is followed by the conceptualisation of the model explaining the linkage of the different variables under study and formulation of the hypotheses on the basis of the literature review.

2.1 ORIGIN AND EVOLUTION OF CORPORATE SOCIAL RESPONSIBILITY

2.1.1 Charity based Social Responsibility

In the beginnings of the 1800s, it is evident that all business entities were concerned with employees and their productivity. The ideological conflict was as predominant as of making workers more productive or of

helping them to fulfil their needs and making them more contributing members of society. However, philanthropy appeared on the scene in the late 1800s. Indeed, it led to the discussion of whether the philanthropy is of individual philanthropy or of business philanthropy. Eventually, the concept of social responsibility emerged into the domain of business and social organisations (Carroll, 2008). This shift paved the formation of a new business view of philanthropy, as ‘community chest movement’ which is considered as one of the earliest forms of CSR. The very idea of ‘profit-maximising management’ was slowly fading away, replacing with ‘trusteeship management’ phase, emerged in the 1920s and 1930s. Trusteeship was seen as taking the responsibility for both maximizing stockholder wealth and creating and maintaining an equitable balance, among others, the claims from customers, employees, and the community (Hay and Gray, 1974). Gradually, the managers were not seen just as agents of the company but as trustees (Carroll, 2008).

2.1.2 Social Responsibility as Business Action

Patrick Murphy classified CSR era into four (Murphy, 1978). The period up to the 1950s was the ‘philanthropic’ era more focussed on charities. And the next period, 1953–67 were classified as the ‘awareness’ era of social recognition of the overall responsibility of business, accepting its community interface. This led to an era of major transition between 1968-73, termed as the ‘issue’ era. The companies began to focus on specific social issues. Finally, in the ‘responsiveness’ era, 1974-8, and, continuing beyond, companies began taking serious management and organisational actions to address CSR issues such as altering the role of boards of directors, corporate ethics and social performance disclosures. (Carroll, 2008)

Howard R Bowen (1953) marks the beginning of the modern era of literature on CSR through his landmark book ‘Social Responsibilities of the Businessman’. He proposed the initial definition of Social Responsibility as “the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society” (Bowen, 1953). After the 1950s there were a few corporate actions which stood out in terms of improving business responsiveness to the growing social concern. This was reflected in the composition of boards of directors, greater representation of the social viewpoint in management, use of the social audit, social education of business managers, development of business codes of conduct, and further researches in the social sciences (Bowen, 1953). The decade of the 1950s was the era of more talk than action with regard to CSR. Some prominent literatures of the 1950s are Selkman’s ‘Moral Philosophy for Management (1959); Heald’s ‘Management’s Responsibility to Society: Growth of an idea’ (1957) and Eels’s ‘Corporate Giving in a Free Society’ (1956).

2.1.3 CSR evolves as Industry Practice

In 1960s, Keith Davis set forth more precise and formalised definition of social responsibility as ‘Businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest’. The social responsibility was identified as a public posture toward society’s economic and human resources, shifting from broad social ends rather narrow interests of private persons and firms (Davis, 1960). According to Carrol (2008), Keith Davis should rightly be called as the runner-up to Howard Bowen for the ‘Father of CSR’ designation due to his contribution to the early definitions of CSR. Indeed, philanthropy continued as the most

noticeable manifestation of CSR during the period from the mid-1950s to mid-1980s, called as a period of ‘growth and expansion’ of corporate contributions. Towards the end of 1960s, the business’ social responsibility practices embraced philanthropy, employee improvements (working conditions, industrial relations, personnel policies), customer relations, and stockholder relations (Heald, 1970). According to McGuire (1963), the decade of 1960s was also talk-oriented rather than action-oriented with respect to CSR (Carroll, 2008).

2.1.4 CSR as Fundamental Social Commitment

In 1971, the Committee for Economic Development (CED) made a ground breaking contribution through its publication: Social Responsibilities of Business Corporations which stated that ‘business functions by public consent and its basic purpose is to serve constructively the needs of society - to the satisfaction of society’. The CED articulated a three concentric circles notion of social responsibility, deriving from efficient execution of economic functions, to exercise this economic function with a sensitive awareness of changing social values and priorities, and to assume the responsibility to become more broadly involved in actively improving the social environment. Simultaneously, there were social movements with respect to the environment, worker safety, consumers, and employees, all which led to government regulations.

Scrolling down, Steiner (1971) stated that the larger the company becomes, the greater the social responsibilities become. However big or small, all companies shall assume some share of this responsibility at low cost and can aim at a short-run as well as a long-run return (Carroll, 2008). Davis (1973) described CSR as the firm’s consideration of, and response to, issues beyond

the narrow economic, technical, and legal requirements of the firm'. Various social thinkers and societal awakenings motivated many authors like Preston and Post (1975) to seek out the notion of public responsibility as foremost in CSR. Later, Archie B. Carroll formulated a four-part definition of corporate social responsibility which embarked on the conceptual model of corporate social performance (Carroll, 1979). This model encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point of time (Carroll, 1979). Carroll's pyramid of CSR unfolded the firm's social responsibilities (economic, legal, ethical, discretionary) in a hierarchical way that somewhat resembled the Maslow hierarchy of priorities. At the end of the decade, there developed a thrive for legislative as well as managerial implications in the embodiment of CSR activities. (Carroll, 2008)

2.1.5 CSR as Corporate Business Model

In the wake of 1980s, Thomas M Jones' contribution lies in the very approach of CSR as a process than a set of outcomes. This resulted in the very redefinition of CSR in the application level. Tuzzolino and Armandi (1981) went on to develop a better mechanism for assessing CSR by proposing a need-hierarchy framework patterned after Maslow's need hierarchy. The authors accepted Carroll (1979) definition as appropriate for their purposes. And they suggested that organisations, assumed as individuals, should have criteria that needed to be fulfilled, or met, just as depicted in the Maslow hierarchy. In 1985, Steven Wartick and Philip Cochran presented three-dimensional integration model, as to explain the 'evolution of the corporate social performance model', of responsibility, responsiveness, and social issues. The major contributions of these two authors were applauded as a landmark as it enables to recast Carroll's three aspects - corporate social

responsibilities, corporate social responsiveness, and social issues - into a framework of principles, processes, and policies. During 1980s, the very concept of CSR was revolutionized through the change of its basic understandings. This change emanated from the two very important 'alternative themes' of CSR that of stakeholder theory and business ethics (Carroll, 2008).

2.1.6 CSR being incorporated as Socio- Business Paradigm

Globally, there was a paradigm shift in the field of socio - economic - political scenario after 1990s. The business organisations, profit - making or non - profit - organisations, assumed a new shape through the emergence of new themes such as corporate social performance (CSP), stakeholder theory, business ethics, sustainability and corporate citizenship. Business for Social Responsibility, a non- profit organisation formed in 1992 asserts that 'CSR embodied a framework as a comprehensive set of policies, practices and programs that are incorporated into business operations, supply chains, and decision-making processes in and through the company' (Carroll,2008). By the 2000s, the prominence on theoretical contributions to the concept of CSR gave way to empirical research on the topic of CSR and into related topics such as stakeholder theory, business ethics, sustainability, and corporate citizenship.

2.2 DEFINITIONS OF CSR

The notion of Corporate Social responsibility is studied from two schools of thought. While the first school claims that the one and only objective of any business is to make a profit for shareholders (Friedman, 1970), the second school emphasizes the obligations of the organisation towards various stakeholders (Freeman, 1984). However, CSR is a broad

concept and cannot be confined to a particular definition in whole circumstances, varied across nations and situations. Fundamentally, the essence of the CSR is the responsibility of a legal entity towards society. Some viewed CSR as a voluntary concept, while others include mandatory or legality in CSR concepts. In some countries, CSR is voluntary activity both in terms of function and its reporting, while some countries make reporting compulsory even though CSR performance is voluntary. In some countries like India, CSR performance and reporting is made mandatory, which brings more transparency for CSR transactions and compliance. And CSR rule makes more companies involved in social activities.

Some of the prominent definitions of Corporate Social Responsibility are given below:

Table 2.1: Definitions of CSR

Author(Year)	Definitions
Howard Bowen (1953)	Social responsibilities of businessmen refer to the obligations of businessmen to pursue policies, to make decisions, or to follow the lines of action which are desirable in terms of the objectives and values of our society.
Keith Davis (1960)	CSR is the Businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest.
Joseph W. McGuire (1963)	The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations.
Clarence C. Walton (1967)	Social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must

	be kept in mind by top managers as the corporation and the related groups pursue their respective goals.
Milton Friedman (1970)	There is one and only one social responsibility of business - to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.
Archie B. Carroll (1979)	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that the society has for its organisations at a given point in time.
World Business Council For Sustainable Development(1999)	CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.
European Commission (2001)	CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis.
Philip Kotler and Nancy (2005)	“a commitment to improve community well-being through discretionary business practices and contributions of corporate resources”.
Herman Aguinis (2011)	“context specific editorial actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance”.

2.3 THEORIES UNDERLYING CSR

2.3.1 Shareholder Theory

The great economist Milton Friedman, posited Shareholder Theory as the company is indebted only to the shareholders who invest capital in the company. Hence the company has responsibility only towards the shareholders and its main concern is making a profit to provide returns for its shareholders. According to Friedman (1970), “There is one and only one social responsibility of business - to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engage in open and free competition without deception or fraud”. This theory emphasises on profit maximisation, and managers are mere servants appointed to protect the interest of shareholders alone. As per the neoclassical point of view, the purpose of the business is to deliver the products and services to the society as per the requirements and thereby generating profits for the company. They are not established to involve in social upliftment activities, which are considered as the responsibility of the government. The scholars of this school profess the need for business integrity and institutional benefits as the key factors of success.

2.3.2 Stakeholder Theory (Stakeholder Approach to CSR)

Another school of thought challenged the adverse impact of profit maximization concept in the economic life of the society. The social dimension of any business activity was at stake. Stakeholder theory was propounded as a response to this exploitation of natural resources. Dr F. Edward Freeman (1984), a professor at the University of Virginia, in his landmark book, “Strategic Management: A Stakeholder Approach” states that the company has a responsibility towards a wider group of stakeholders rather than single shareholders. Shareholders are viewed as

just one of many stakeholders in a company, and the company should protect the interest of all stakeholders in order to have long term existence in society. Surprisingly, the radius of the discussion expanded across a few terms such as Short term - long term existence, human rights, economic benefits of the society, environmental-ecological impacts.

Accordingly, business activities are evaluated from a sociological perspective. A stakeholder is defined by Freeman (1984) as any person/group who can affect or can be affected by the actions of a business. These groups include customers, employees, shareholders, suppliers, political action groups, environmental groups, local communities, the media, financial institutions, governmental groups, and more. And the company's genuine triumph is seen as the ability to satisfy all of its stakeholders, rather than those who might profit from its stock. Edward Freeman states that the ultimate purpose of any business is not profit but to create value addition to its stakeholders or society as a whole. It doesn't mean that profit is not required, but that profit will automatically come as an outcome of the ultimate purpose. The top management is entrusted with ensuring that the interest of all its stakeholders goes in the same direction and is fulfilled. If any of the stakeholders is ignored or disadvantaged, it leads to the decline of the business integrity as each stakeholder group is important for the sustainable development of business. Every business activity should lead to the sustainable development of the community as a whole. The support of the community and other stakeholders is essential for the potential growth of the company. Conclusively, CSR is founded on the stakeholder theory. CSR is the responsibility of the company towards various stakeholders and not to shareholder alone.

There are various classification of stakeholders as mentioned in Turker (2009a). Stakeholders can be classified as Internal stakeholders and external

stakeholders (Verdeyen et al., 2004), contracting and public stakeholders (Charkam, 1994), voluntary and involuntary (Clarkson, 1994), primary and secondary stakeholders (Clarkson, 1995; Freeman, 1984); primary social, secondary social, primary nonsocial, and secondary nonsocial stakeholders (Wheeler and Sillanpaa, 1997, 1998); and internal, external, and societal stakeholders (Wherther and Chandler, 2006). The classification proposed by Wheeler and Sillanpaa (1997) is used as the basis of stakeholder selection in this study. Stakeholders who have direct impacts on relationships and involve human entities are grouped as primary social stakeholders. On the other hand, stakeholders who have less direct impacts are defined as secondary social stakeholders, representing civil society, business at large, and various interest groups, which can sometimes be extremely influential in the business (Turker, 2009a). The authors indicated that the Non-Social stakeholders do not involve human relationships and divided them further into primary (direct) and secondary (indirect) categories, including the natural environment, non - human species, future generations, and their defenders in pressure groups (Wheeler and Sillanpaa, 1998).

2.4 MODELS OF CSR

This section details the different models of CSR.

2.4.1 Davis Model

Davis model is named after Keith Davis (1960), which states that every businessman has social power. Their expertise and capabilities are widely used by the government and the community. In this regard, the basic tenets of scientific management advocate that authority and responsibility are balanced in such a way that each employee and manager is made responsible to the extent of his authority, and vice versa. This tenet refers to relationships within the firm, equally applicable to the larger society too.

Discreetly, the social responsibilities of businessmen should be commensurated with their social power (Davis, 1960). The power and responsibility are to be reciprocally related. And the negligence of social responsibility shall lead to the gradual erosion of social power. If so, the power will be diluted by the government and labourers. Indeed, whenever the business is devoid of its social responsibility, stakeholders such as employees, the government, labour unions and community would intervene. Therefore the business would ultimately undertake the responsibility to have its existence in the community. Davis model suggests that there are three tier levels of corporate responsibility, namely institutional, organisational and individual.

Table 2.2: Arguments for and against CSR (Davis, 1973)

Arguments for social responsibility	Arguments against social responsibility
Long run self-interest	Profit maximisation
Public Image	Costs of Social Involvement
Validity of Business	Lack of social skills
Avoidance of government regulations	Dilution of Business's primary purpose
Socio-cultural norms	Weakened International balance of payments
Stockholder Interest	Business has enough power
Let Business Try	Lack of accountability
The business has the resources	Lack of broad support
Problems can become profits	
Prevention is better than curing	

According to Davis's model, there are 5 propositions which describe why and how businesses should initiate action that protects the welfare of society as well as of the organisation:

Proposition 1: social responsibility arises from social power

Proposition 2: business shall operate as a two way open system, with open receipt of inputs from society and open disclosure of its operations to the public.

Proposition 3: the social costs and benefits of an activity, product or service, shall be thoroughly calculated and considered in deciding whether to proceed with it or not.

Proposition 4: the social costs related to each activity, product or service shall be passed on to the customer.

Proposition 5: business institutions, as citizens, have the responsibility to become involved in certain social problems that are outside their normal areas of operation.

2.4.2 Carroll's Pyramid of Corporate Social Responsibility

Archie B Carroll elucidates the social responsibility of business in a simplified manner. It encompasses the economic, legal, ethical, and discretionary expectations that the society has for its organisations at a given point of time” (Carroll, 1979). The economic responsibility of business falls in the arena of producing goods and services that society needs and to sell them at a profit. Similarly, the legal responsibilities of business refer to the laws and regulations of the society where it operates. Despite the economic and legal responsibilities, it embodies ethical norms about fairness and justice. The ethical responsibilities embrace those activities and practices that are expected or discouraged by societal members, though not codified in the law. Ethical responsibilities are reflected as concerns of what employees,

consumers, community and shareholders regard as fair, right or in keeping with the respect or protection of stakeholder's moral rights. Besides, philanthropic responsibilities are those actions in response to society's expectation that business people act as good corporate citizens.



Figure 2.1: Pyramid of Corporate Social Responsibility (Carroll, 1991)

2.4.3 The Three-Domain Model of CSR

The Three-Domain Model (Schwartz and Carroll, 2003) categorically refutes the hierarchical prioritization of CSR and illustrates the integration of three aspects: economic, legal and ethical (Figure 2.2) taking into account the fact that none of the aspects is more important than the other with regard to CSR. These domain categories are in par with Carroll's four-part model, with the exception of philanthropic category, subsumed under the ethical or

economic domains, reflecting the possible varying motivations for philanthropic activities.

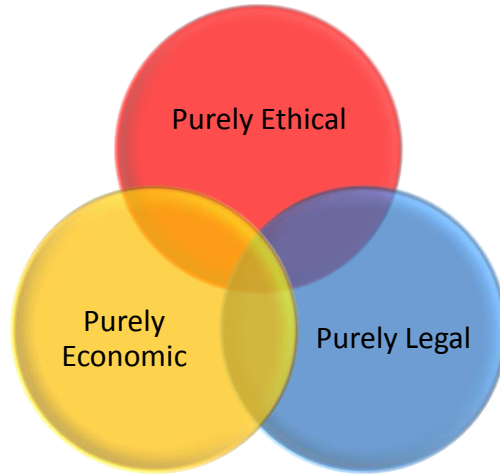


Figure 2.2: The Three-Domain Model of CSR (Schwartz and Carroll,2003)

2.4.4 Ackerman's Model

Ackerman proposed a new strategic model (Ackerman & Bauer, 1976) that guided the implementation of CSR activities. Accordingly, the first phase was about the top managers recognizing a social problem, followed by the intensive study of the problem and finding out solutions by hiring experts and the last phase as of implementation of the proposed solutions. This model is a hierarchical style of administration rather than a plan, which merely provides strategies to deal with problems having social implications. Other parameters and constraints of CSR activities have not been considered under the purview of this model (Kanji & Agrawal, 2016)

2.4.5 Sethi Three Stage Model

Sethi (1975) proposed a three-stage model as an ideal and advance one, based on three parameters: social obligation, social responsibility and social responsiveness. As it unfolds, in the first stage, firms are socially responsible

and must flourish within the legal constraints of the nation. In the next stage, the firm has to flourish not only within the legal permits but also in accordance with the salient norms of the society. In the third stage, stakeholders have to involve with firms in the decision- making process (Kanji & Agrawal, 2016). This model is conceived as of more flexible, but not binding.

2.4.6 Ethical Model (Trusteeship)

The modern era witnessed an emergence of democratic values across the world, simultaneously in India too. Through the influence of Indian philosophy, Mahatma Gandhi, the great seer of the century, proposed an innovative and progressive model, Stewardship model. Mahatma Gandhi categorically affirmed the notion of trusteeship, whereby the owners of the property would willingly manage their wealth on behalf of the people. Indian corporate philanthropy is visualised and manifested through acts like donations in cash or kind and community investment programmes through trusts and institutions for essential services such as schools, libraries and hospitals (Kanji & Agrawal, 2016).

2.4.7 Statist Model

Indian socio-economic-political stance paved the way to reshape the concept of social responsibility differently. As an offshoot, the statist model of CSR has emerged in India after independence, with the adoption of a socialist and mixed economy framework where both state-owned public sector companies and private-sector firms co-existed (K.P.M.G & ASSOCHAM, 2008). Principally, elements of corporate responsibility, especially those relating to community and worker relationships were enshrined in labour laws and management principles. This state-sponsored corporate philosophy still

operates in the numerous public sector companies that have survived the wave of privatization in the early 1990s (Kanji & Agrawal, 2016).

2.4.8 The 3C-SR Model

The 3C-SR model is an integrated CSR design, projecting a strategic shift in the core of CSR compared to the earlier models. This is proposed by John Meehan, Karon Meehan and Adam Richards (Meehan, Meehan, & Richards, 2006). Contrary to the earlier models, this model adopts the concept of “social resources” and integrates perspectives on CR (corporate responsibility) into a strategy to implement a CC (corporate citizenship) orientation. There is a strategic growth in the outlook of CSR, starting from ‘social responsibility’ to ‘social responsiveness’, ending up with ‘social resources’.

The components of the model are commitments, connections and consistency such as ethical and social commitments, connections with partners in the value network and consistency of behaviour to build trust. Commitments encompass the legal, ethical and economic dimensions proposed by Schwartz and Carroll in their model (2003), verified through the Global Reporting Initiative and the Account Ability’s AA1000. When organisation focus on short term profits and ignores the commitment to robust ethical standards, it leads to the decline of corporate legitimacy. The structure of relationships within the value network is the means through which a joint implementation of a socially oriented value network is achieved. It is validated through Normann and Ramirez’s (1993) argument that ‘value occurs not in sequential chains but in complex constellations’. This implies a stakeholder approach to ensure mutuality of interests and uniform commitment to shared values across the value network, the failure of which leads to stakeholder deficit.

Consistency denotes the behavioural element of social resources over time and across all aspects of an organisations operation. Adherence to stated values and careful selection of business partners, who matches social commitments, is the litmus test of an organisation’s own credibility, the failure of which will end up in Corporate Social Performance Deficit.

The simultaneous presence of these components underwrites the credibility of targeted corporate social responsibility at the “ethical consumer”. This is to connect socially committed organisations with the growing numbers of ethically aware consumers. In fact, the three elements of the 3C-SR model is inseparable. The fundamental idea behind 3C-SR model is to materialise the good corporate citizenship (Kanji & Agrawal, 2016). The long-term legitimacy and the development of a competitive resource can stem from the simultaneous presence of the three C’s of the model.

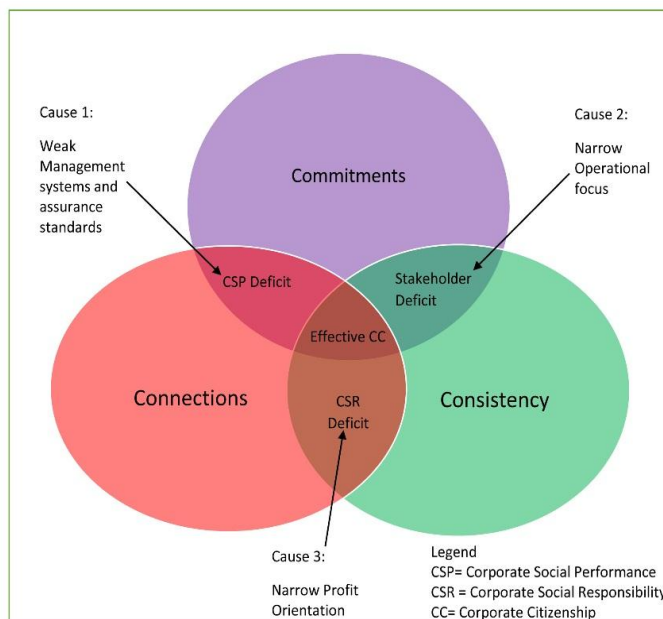


Figure 2.3: The 3C-SR Model (Meehan, Meehan, & Richards, 2006)

2.5 CSR IN INDIA

The first formal attempt to put the CSR issue on the table was in the issuance of Corporate Social Responsibility Voluntary Guidelines in 2009 by the Ministry of Corporate Affairs in India (MCA, 2009). The core elements of a CSR policy-2009 were formulated to care for all stakeholders, respect for workers' rights and welfare, ethical functioning, respect for human rights, environment and activities to promote social and inclusive development (Sarkar & Sarkar, 2015). The Guidelines of 2009 were revised in 2011 as National Voluntary Guidelines of Social, Environmental & Economic Responsibilities of Business (MCA, 2011). Similar to the 2009 Guidelines, the 2011 Guidelines were voluntary in scope wherein corporates were urged to adopt all the nine principles aimed at inclusive economic growth, and to report their adherence to the guidelines. Although one of the implementation strategies suggested in the 2009 Guidelines was to allocate "specific amount related to profits after tax, cost of planned CSR activities, or any other suitable parameter," found omitted in the 2011 Guidelines (Sarkar & Sarkar, 2015). In April 2010, the government issued guidelines for Central Public Sector Enterprises (CPSEs) which require such companies to create a CSR budget. In April 2013, new "Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises" took effect. These new guidelines view CSR as a core component of the work of public sector enterprises and require every CPSE to undertake "at least one major project for the development of a backward district".

Eventually, in 2012, the Securities Exchange Board of India (SEBI) has instructed the top - listed 100 companies, to mandatorily disclose their CSR activities in the Business Responsibility Reports (BR Reports)

accompanying the Annual Reports, as part of Clause 55 of the Listing Agreement. Thus the transition from a voluntary CSR regime to a regulated regime came into effect. This move by SEBI was in response to the larger interest of public disclosure. This resulted in the integration of social responsibility with corporate governance. Section 135 of the Companies Act 2013 (MCA, 2013) gives a new impetus to the CSR activities in companies. The Act provides for companies sufficient room in the choice of CSR activities. Further, Annexure-VII of the Act lists scores of activities that companies can undertake, giving a pointer to scope of the social activities that envisions this Act. The CSR activities as well as the reporting of it have become mandatory with the 2013 Act. The landmarks of CSR in India are: CSR is made a voluntary activity with voluntary reporting in 2008, CSR continues to be a voluntary activity but with mandatory reporting in 2012, CSR is made a mandatory activity with mandatory reporting in 2013. Unlike the United States and other major countries in the world, which have greater realized voluntary approaches to the adoption & awareness about CSR, India, on the other hand, has chosen a mandatory approach to CSR.

2.6 CORPORATE SOCIAL RESPONSIBILITY AND STAKEHOLDERS

Corporate Social Responsibility refers to the responsibility of the firms to various stakeholders. Stakeholder approach as proposed by Freeman (1984) defines stakeholder as any group or individual who can affect or can be affected by the attainment of the organisation's objectives. These groups include customers, employees, shareholders, suppliers, political action groups, environmental groups, local communities, the media, financial institutions, governmental groups, and more. The support of the stakeholders is essential for the existence of the company. The purpose of the company is not only to satisfy the

interest of shareholders but the interests of all stakeholders together. CSR provides benefit not only to the stakeholders but also to business in the form of long term profit, public image, restricted government regulations etc. which can lead to a win-win situation. CSR has become an interesting area to explore among business people and researchers. Scholars have attempted various studies to understand the benefits of CSR to various stakeholders.

In the development of CSR, society and business entities interchangeably interacted, resulted in the form of the welfare of the society and profit generation. Frederick, Davis & Post (1988) stated that the creation of better social responsiveness and environment could benefit both society and business. Society gains through better neighbourhoods and employment opportunities. Business profits from a better community involvement since the community is the source of its workforce and the consumer of its products and services. Their study was supported through the empirical research conducted by Pradhan and Ranjan (2010) by evaluating the impacts of CSR actions on the socio-economic development of rural people in India. The researcher selected fourteen public and private Indian companies to study their CSR practices in the context of rural development. The study suggested that social responsibility is regarded as an important business issue of Indian companies irrespective of size, sector, and business goal. The study revealed that CSR actions have positive impacts not only on the development of a rural community but also in their business. Further, Adeyanju (2012) also identified a strong and significant relationship between CSR and Societal Progress. The study exposed that CSR plays a decisive role in Societal Progressiveness in terms of environmental and economic growth. Forester (2009) explored the idea of social impact by qualitatively assessing the outcomes of a golf

management company's CSR initiative within the elementary school system. The study revealed that corporations have the ability to create positive social impact but a competitive advantage will be gained only through the right selection of an appropriate social initiatives, matching their expertise. Okeudo (2012) proved that society stands to benefit from the company's social responsibility. The society is content with the level of CSR initiatives undertaken by shell petroleum development company organisation. Rudito (2014) established that using a cultural approach as the main method to propose a suitable CSR program through Community Development. Accordingly, the results trenched out a positive change in the targeted community both in term of economic and value orientation that transform the community for sustainability growth.

Based on the previous studies, CSR activities have a positive impact on the firm - customer relationship. Lacey, Kennett-hensel, & Lacey (2010) affirmed that a firm, engages in CSR initiatives may reap the rewards by building trusting and committed customer relationships which, in turn, help forge desirable customer behaviours. Park, Lee, & Kim (2014) came up with a comparative study that the firm's discharge of economic and legal CSR initiatives had a direct positive effect on corporate reputation, whereas neither ethical nor philanthropic CSR initiatives did. According to him, in the CSR-trust link, economic performances fostered consumer expertise trust whereas legal and ethical CSR activities affected integrity trust, and philanthropic CSR activities influence social benevolence trust of the firm. CSR activities can create and nurture consumers' trust in the company, which will, in turn, bring about consumers' positive or improved perceptions of the firm. According to Servaes & Tamayo (2013), Corporate Social Responsibility (CSR) and firm

value are positively related to firms with high customer awareness, as proxied by advertising expenditures. For firms with low customer awareness, the relation is either negative or insignificant. Tingchi Liu et al. (2014) examined how CSR performance (i.e. to the environment, society and stakeholders) and perceived brand quality influence brand preference. The study concluded that customers' brand preference is enhanced through CSR performance. The performance in each of the three CSR domains, namely environment, society and stakeholders, positively impacts brand preference, although varying degrees. El-Garaihy, Mohamed Mobarak, & Albahussain (2014) examined the mediating role of consumer satisfaction and corporate reputation on achieving competitive advantage for corporates in the context of Saudi Arabia. The empirical results of the study validated that the initiatives of CSR are affected by economic, legal, ethical, and discretionary activities. The tests also confirmed the direct relationship between the initiatives of CSR and competitive advantage as a strong positive relationship. Thus, customer satisfaction and corporate reputation play a completely mediating role between CSR and competitive advantage. Following up, Yusof, Manan, Karim, & Kassim (2015) analysed the effects of customer-centric, ethics, green environment, and philanthropic on customer loyalty. Based on 257 questionnaires of the retail banking industry, it is found that customer-centric has a great impact while philanthropic is the least influencing factor on loyalty.

Various studies of CSR affirms that there is a positive correlation between CSR investments and organisational performance. The empirical results show that CSR positively influences the financial performance in terms of return on assets, return on equity, net interest income, and non-interest income (Wu & Shen, 2013). Lin, Yang, & Liou (2009) analysed the impact

of CSR, and found that it does not have much positive impact on short-term financial performance, but it offers a remarkable long-term fiscal advantage. Valmohammadi (2014) came out with a model to test the relationship between CSR practices based on ISO 26000, organisational performance and size in Iranian firms. Invariably, the empirical results appraised that community involvement and development, labour practices, consumer issues, fair operating practices, human rights, the environment and organisational governance can improve firms' organisational performance. Nwaneri (2015) positioned CSR as a strategic tool for achieving organisation competitive advantage and profitability. Unvaryingly Rettab, Brik, & Mellahi (2009) found positive relationship between CSR and three measures of organisational performance, i.e., financial performance, employee commitment, and corporate reputation. Sweeney (2009) established a moderate positive relationship between CSR and financial performance when analysed directly. Huang & Lien (2012) reported that CSR is positively correlated with corporate image and organisational performance. Besides, the level of corporate image is positively associated with organisational performance levels. The corporate image may serve as a mediator between CSR and organisational performance. The companies benefit from investment in CSR realization, even if they also have a positive corporate image.

2.6.1 CSR and Employees

Many studies support the notion that the CSR activities of a company can influence the employees. This impact on employees can be classified under two streams. The first stream of studies explores how the CSR activities can attract the prospective employees (Albinger & Freeman, 2000; Backhaus, Stone, & Heiner, 2002; Greening & Turban, 2000; Gully, Phillips, Castellano,

Han, & Kim, 2013; Jones, Willness, & Madey, 2014; Turban & Greening, 1997). It is found that CSR helps to create good reputation through social identity process, thereby sending a signal about the attractiveness of the employer (M. Farooq, Farooq, & Jasimuddin, 2014; Turker, 2009a). There is another justification which explains the impact of CSR perceptions on prospective employees as given by Viswesvaran, Deshpande & Milman (1998) based on organisational trustworthiness. The organisational trustworthiness is generated in the minds of job seekers through CSR activities who do not have any other interaction with the company. CSR activities project the trustworthiness of the company through its benevolence, integrity and willingness to support for the social cause, which creates a positive image in the minds of the prospective employees.

On the basis of previous literature, the mechanism of how the CSR can attract prospective employees is explained through four theories, namely Social Identity Theory (Backhaus et al., 2002; Greening & Turban, 2000; Gully et al., 2013; Jones et al., 2014), Signalling Theory (Greening & Turban, 2000; Gully et al., 2013; Jones et al., 2014), Person- Organisation Fit theory (Gully et al., 2013; Jones et al., 2014) and Perceived trustworthiness (Viswesvaran et al., 1998) or Prosocial orientation (Jones et al., 2014).

a. Social Identity Theory

Social Identity theory (Tajfel & Turner, 1985) emphasizes the fact that one's self-concept is influenced by his/her membership in different social organisations or company for which an individual works (Ashforth & Mael, 1989). And the employee's self-image is formed by the image and reputation of their employers too. Accordingly, CSR will positively affect the attractiveness of an organisation as a potential employer because prospective

applicants will experience positive outcomes, such as an enhanced self-concept, from being employed by firms of socially committed and action-driven (Greening & Turban, 2000). Such a signal-based mechanism of anticipated pride follows from a Corporate Social Performance, which in turn affects a potential employer's attractiveness (Jones et al., 2014).

b. Signalling Theory

Signalling theory (Spence, 1973) briefs about the role of Corporate Social Performance (CSP) in the visibility of the firm to prospective employees. Generally, job aspirants do not have complete information about an organisation. Therefore they interpret the information they receive as a signal about the working condition in that organisation. According to signalling theory, potential applicants are able to interpret a firm's CSP as a signal about organisational values and norms and thus create their perceptions of working conditions in the organisation and this perception, in turn, will affect the organisation's attractiveness as an employer. Jones et al. (2014) used three signal based mechanism to explain how job seekers are attracted to the employer that exhibit strong CSP. Social identity concept, person-organisational fit and trustworthiness concept are the three mechanisms proposed by Jones.

1. Signals about organisational prestige that inform anticipated pride
2. Signals about organisational values that inform perceived value fit.
3. Signals about prosocial orientation that inform expected treatment

c. Person - Organisation Fit

Person – Organisation Fit theory (Kristof, 1996) defines that the specific values of prospective job applicants will influence the extent to which a firm's CSP stimulates that attraction. Person- Organisation Fit emphasizes

an individual's perceived similarity with an organisation, including the similarity in their values. The individual's characteristics will moderate the influence of CSP on their attraction to the firm. The fundamental premise of Person - Organisation Fit theory is that different types of people are attracted to different types of organisation based on their value system. Chatman (1989) suggested that people are attracted to the firms they view as having values and behavioural norms important to them (Greening & Turban, 2000).

Meta-analytic research shows that Person-Organisation Fit is one of the strongest predictors of attraction outcomes (Chapman, Uggerslev, Carroll, Piasentin, & Jones, 2005). Studies affirm that people are more attracted to organisations when they perceive greater value fit (Cable & Judge, 1996; Chatman, 1989; Ehrhart & Ziegert, 2005). The effects of value fit are stronger than those of other factors such as pay, promotion, opportunities, and type of work (Judge & Bretz, 1992).

d. Trustworthiness or Prosocial Orientation

Trustworthiness or prosocial orientation is proposed to explain the relation between business communication and employee perception towards their prospective organisation. Viswesvaran et al. (1998) point out that the job seeker has to rely on information such as the organisation's social performance to judge the trustworthiness of the organisation since they lack any previous interaction with the organisation. Aguilera et al. (2007) argued that employees value the externally directed CSP (e.g., community involvement and pro-environmental practices) as the indication of the organisation's overall concern for the just treatment of others. Job seekers would assume that organisations that care about the community are likely extended this care to

their own employees by treating them fairly, with dignity and respect, and in accordance with how they expect to be treated (Jones et al., 2014).

2.7 FOCUS OF THE STUDY: CSR AND EXISTING EMPLOYEES

The effect of CSR on the current employees and how CSR can influence the attitudes and behaviour of the existing employees has received more attention recently. The various studies validate that CSR is found to have greater positive impact on various employee outcomes such as Employee creativity (Hur, Moon, & Ko, 2018), Employee satisfaction (Barakat, Isabella, Boaventura, & Mazzon, 2016; Bauman & Skitka, 2012; Suh, 2016; Zhu, Hang, Liu, & Lai, 2014), Organisational Citizenship Behaviour (Hansen & Dunford, 2011; Jones, 2010; Rupp, Shao, Thornton, & Skarlicki, 2013), Loyalty (Zhu et al., 2014), Organisational Performance (Ali, Rehman, Ali, Yousaf, & Zia, 2010; Yu & Choi, 2014), Turnover Intention (Hansen & Dunford, 2011), Employee well-being (Yu & Choi, 2014), Organisational Trust (Yu & Choi, 2014; De Roeck & Delobbe, 2012; Farooq et al., 2014b; Gaudencio, Coelho, & Ribeiro, 2017; Halim & Rahayu, 2016; Hansen & Dunford, 2011), Organisational Identification (Alfaro-Barrantes, 2012; Araña & León, 2013; De Roeck & Delobbe, 2012; De Roeck & Maon, 2018; Farooq et al., 2014b; Glavas & Godwin, 2013; Hameed, Riaz, Arain, & Farooq, 2016; Islam, Ali, Niazi, Ramzan, & Yousaf, 2018; Kim, Lee, & Kim, 2010), Organisational Commitment (Ali et al., 2010; D'Aprile & Talò, 2015; Brammer & Millington, 2007; Farooq et al., 2014b; Halim & Rahayu, 2016; Islam et al., 2018; Mensah, Agyapong, & Nuerthey, 2017; Asma'Musa & Rahman, 2015; Peterson, 2004; Suh, 2016; ter Hoeven & Verhoeven, 2013; Turker, 2009b; Wong & Gao, 2014).

Employees are among the most important capital of any organisation. The existence and the success of any business to a great extent depend on the relationship within the organisation, i.e. the relationship between the employees and the employer. Retaining the employees and keeping them qualified, motivated and performing, is another critical concern for the firm's profitability (Shaw, Duffy, Johnson, & Lockhart, 2005). Employees can contribute more to the company if only they are happy and satisfied with the activities of the organisation. Moreover, the employees are also the ambassadors of the company who gives the signal to the outside world about its credentials, the culture, ethics and the fairness of the company. Organisational Commitment enhances job performance and employee well-being while reducing absenteeism and turnover intention (Meyer, Stanley, Herscovitch, & Topolnytsky, 2002). From a larger perspective, society as a whole tends to benefit from employees' organisational commitment in terms of lower rates of job movement, higher national productivity and work quality. Hence the current research focuses on the role of Corporate Social Responsibility in enhancing organisational commitment, which is very relevant for organisations.

2.8 ORGANISATIONAL COMMITMENT

Organisational Commitment is the psychological identification that an individual feels towards his or her employing organisation (Mowday et al., 1979). Like other constructs in organisational psychology, the organisational commitment has been conceptualised and measured in various ways. Likely to all the conceptualisations of organisational commitment found in the literature, organisational commitment has a link with a turnover of the organisation: i.e., employees who are strongly committed will least likely to

leave the organisation (Mowday et al., 1979). Attitudinal/Moral conceptualisation of OC, i.e. employees' desires to maintain organisational membership, identifying the employees with the organisation's goals and values, is found to have a stronger relationship with work outcomes than a calculative conceptualisation of OC, i.e., individual's exchanges and organisational involvement for rewards or inducement (Randall, 1990).

Organisational Commitment (OC) has been associated with three factors: a strong belief in and acceptance of the organisational goals and values, willingness to exert considerable effort on behalf of the organisation and a strong want to maintain membership in the organisation (Mowday, Steers and Porter, 1979). Among the many definitions of commitment evolving time to time, most of the definitions reflect at least 3 general themes; affective attachment to the organisation, perceived costs associated with leaving the organisation, and obligation to remain with the organisation (Meyer and Allen, 1991). Previous studies have considered both unidimensional as well as the multidimensional perspective of organisational commitment. Mowday et al. (1979) theorised OC as a unidimensional construct and developed an OC scale which is widely used by scholars. The commitment is defined as the relative strength of an individual's identification with and involvement in a particular organisation (Mowday et al., 1979) which is parallel to the affective component of organisational commitment scale of Meyer and Allen (1991). The organisational commitment is reflected and applied as a multidimensional construct. It has been evolved as a three-component framework of organisational commitment, which is categorised as Affective, Normative and Continuance Commitment. Three component model of organisational commitment states that commitment is a psychological state

that characterises the employee's relationship with the organisation and has implications for the decision to continue or discontinue membership in the organisation.

- Affective Organisational Commitment refers to employees' emotional attachment to, identification with, and involvement in the organisation. Employees with a strong affective commitment continue to work with the organisation because they want to do so.
- Continuance Commitment refers to an awareness of costs or monetary loss that involved in the employees associated while leaving the organisation. Employees with a strong continuance commitment remain in the organisation because they need to do so.
- Normative Commitment refers to employees' feelings of obligation to continue employment. Employees with a strong normative commitment feel that they ought to remain with the organisation.

Among the three dimensions of Organisational Commitment, Affective Commitment is the best predictor of performance compared to Normative and Continuance Commitment (Riketta, 2002; Allen & Meyer, 1990). Hence, the current study investigates the influence of CSR on Affective Organisational Commitment.

2.8.1 CSR and Organisational Commitment

Apart from societal growth, CSR activities help to build a strong relationship with employees, customers and other stakeholders. CSR has not only an objective impact but also a subjective or psychological impact on its various stakeholders through various mechanisms like trust enhancement and identity creation. CSR can leverage and enhance organisational commitment (Peterson, 2004; Turker, 2009b). The relationship between the CSR and

Organisational Commitment through psychological means emerged as an interesting topic among scholars.

The most prominent study regarding the effect of CSR on employees was conducted by Peterson (2004) and found positive relationship between different dimensions of CSR and commitment. Among the four dimensions of CSR activities (Carrol, 1979), ethical measure of corporate citizenship was found to be the strongest predictor of organisation commitment among the economic, legal, and discretionary measures. Employees who believe highly in the importance of CSR was found to have more commitment than those with less importance of CSR. Hence it is proved that the commitment of the employees varies according to their individual character or attitude towards the corporate citizen behaviour of the company. The female employees are mostly influenced by the discretionary measures of corporate citizenship behaviour compared to their counterparts. The study of Peterson (2004) has become the foundation for subsequent studies in organisational commitment.

Later, the relationship between CSR and organisational commitment proposed by Peterson (2004) was substantiated by the findings of Brammer & Millington (2007). The study led to the finding that there is a significant positive relationship between various aspects of social behaviour and Affective Organisational Commitment (AOC). Stakeholder approach of CSR was adopted by Turker (2009b) for examining the effect of CSR on the organisational commitment of employees. CSR to Social & Non-social stakeholders, CSR to employees, and CSR to customers were found to be the significant predictors of organisational commitment, but CSR to government had no impact on the commitment level of employees in the study. Further studies affirmed that CSR actions positively influence the organisational

commitment of their employees (Ali et al., 2010). The intervening mechanisms through which the employees' perceptions of CSR has a positive impact on the Affective Organisational Commitment is later explored (Prutina, 2016). The relationship is stronger when the two mediators, namely CSR values and employee engagement in CSR are included in the model.

The cross-cultural or cross-country studies make diverse and different apprehensions about organisational commitment. Nejati & Ghasemi (2013) investigated the effect of CSR on employees' organisational commitment in a developing country perspective namely Iran, the study which is similar to the study of Turker (2009b) in Turkey. But against the findings of Turker (2009b) which stated negative relationship between CSR to government and organisational commitment, Nejati & Ghasemi (2013) revealed that all the four categories of CSR, namely CSR to Social & Non-Social stakeholders, CSR to employees, CSR to customers, and CSR to government significantly affect OC in Iran context. The influence of CSR perceptions on employees' Affective Organisational Commitment (AOC) was also found significant in the Pakistan context (Farooq et al., 2014b). Further, the study suggested the two mediation mechanisms, namely trust and identification to explain the relationship between CSR and AOC. There is a strong positive relationship between engagement in corporate social responsibility and employee commitment in the context of Ghana (Mensah et al., 2017). However, this relationship is found insignificant when the educational level is controlled for. And gender, however, does not confound this relationship.

The Internal Perceived CSR has more impact on Affective commitment than Normative Organisational Commitment (Mory, Wirtz, & Göttel, 2016). The relationship between Internal CSR and Normative

Organisational Commitment is mediated through affective commitment. There is a positive linkage between CSR and employees' Affective Commitment based on the theories namely, deontic justice, social exchange theory and social identity theory. This relationship can be functioned through 3 mediators, namely person-organisation fit, organisational identification and perceived organisational support (Bouraoui, Bensemmane, Ohana & Russo, 2018). The employees would be more committed to an organisation if the CSR initiatives are directly related to them and their social community rather than to other stakeholders, namely customer and government (Wong & Gao, 2014).

Subsequently, many studies have confirmed the relationship between CSR activities and Employees' Organisational Commitment in various countries (D'Aprile & Talò, 2015; Retabb, Brik & Mellahi, 2009; Collier & Esteban, 2007; Ditlev-Simonsen, 2015; El-Kassar, Yunis, & El-Khalil, 2017; Gupta, 2017; Hsieh & Chan, 2012; Lee, Park, & Lee, 2013; Mueller, Hatstrup, Spiess, & Lin-Hi, 2012; Park, Lee, & Kim, 2014; Rahman, Haski-Leventhal, & Pournader, 2016; Del Rosario, 2016; Rupp, Ganapathi, Aguilera, & Williams, 2006; Suh, 2016; Azim, 2016; Youn, Lee, & Lee, 2018).

A contrasting finding was suggested by Hofman & Newman (2014) in the relationship between CSR perceptions and Organisational Commitment. There is a significant relationship between CSR towards internal stakeholders and Organisational Commitment. But in contrast, the nonsignificant or marginally significant impact of CSR towards external stakeholders on Organisational Commitment is found.

The various studies have examined the direct effect of employees' perceived corporate social responsibility (CSR) on Affective Organisational Commitment (AOC). Surprisingly, there is very little research being

conducted in explaining the mediating and moderating mechanisms through which this effect occurs (Farooq et al., 2014b). Most of the CSR-Organisational Commitment studies were conducted outside India. The analysis of intervening mechanisms, linking CSR to organisational commitment, remains underdeveloped or unexplored (Bourauoi et al., 2018; Glavas 2016).

The current study uses Social Exchange Theory and Social Identity Theory to explain the intervening mechanism in the relationship between CSR and AOC. “The models with multiple mediators and moderators are needed in order to create more comprehensive models and avoid false positive findings of more simplistic models” (Glavas, 2016). Hence the researcher investigated the moderating role of Importance of CSR (ICSR) in the mediated relationships under study.

2.8.2 Social Exchange Theory

The Social Exchange theory formally advanced in the work of the sociologists, Homans (1961) and Blau (1964) and of social psychologists Thibaut and Kelley (1959) forms foundation of CSR. Social exchange theory proposes that social behaviour is the result of an exchange process to maximize social benefits and minimize costs. Therefore, CSR has an inherent capacity to influence employees’ attitudes and behaviours in the social exchange processes between the organisation and society or customers (Farooq et al., 2014b).

A basic principle of social exchange theory is the rule of reciprocity. It can be one to one or indirect; A to B, B to C and C to A (Gergen, 1969). In social exchange, one party voluntarily provides a benefit to another, invoking an obligation to reciprocate by providing some benefit in return

(Whitener et al., 1998). The same rule of reciprocity can be applied in the case of and employee - company relationship. It implies that social initiatives by the firm to support the well-being of employees as well as other stakeholders shall generate the feeling of reciprocity among the employees on these investments in different ways.

Scholars have distinguished between different forms of exchange as restricted and generalised reciprocity (Molm et al., 2007). CSR invokes both. In restricted exchanges, two actors grant benefits in a direct (one to one) reciprocity arrangement. The rule of restricted reciprocity should apply in the case of employees-related CSR because it implicitly accepts the actions by the firm to support their well-being, other than their privileges. The organisation provides benefits to its employees beyond its legal and financial obligations, and employees feel obliged to pay back these investments.

On the other hand, society and consumer-related CSR actions, called external stakeholders, normally falls in generalised exchange in which each actor provides and ultimately receives benefits, though not from the same actor (Molm et al., 2007). Generalised reciprocity is “a group-based exchange relationship in which members expect quid pro quo exchanges within the group but not necessarily with any specific member” (Das and Teng, 2002, p. 449). In this form of exchange, “reciprocity becomes a generalised norm that all members are supposed to follow” (Das and Teng, 2002, p. 449). Employees are the members of the macro-group to which community, consumers, and organisations belong. It is expected that employees will reciprocate the voluntary actions a firm undertakes to benefit the welfare of the community, society, or consumers, even if these activities are not directly focused on them (Handelman and Arnold, 1999). People are conscious of their

own personal well-being as well as the well-being of stakeholder groups of which they are existing or potential members. Therefore, CSR initiatives focused on external stakeholder groups induce generalised social exchange relationships between employees and their organisation (Farooq et al., 2014b).

On the other hand, the other-focused voluntary investments of a business organisation generate signals of generosity and benevolence. In turn, employees may reciprocate to maintain social solidarity (Buchan et al., 2002; Molm et al., 2007). But CSR invokes both restricted and generalised social exchange, in which Organisational Trust is likely the most appropriate outcome of social exchange in the context of this study (Farooq et al., 2014b).

2.8.3 Social Identity Theory

Social Identity Theory proposed by Tajfel & Turner (1979) is a conceptual framework to explain the impact of CSR on employees. According to Social Identity Theory, the very notion of identity is a composite of various psychological and social factors. And the concept of ‘Self’ is composed of personal identity, encompassing idiosyncratic characteristics such as abilities and interests, and social identity, encompassing salient group classifications (Tajfel and Turner, 1985). The individuals tend to classify themselves and others into different social groups. Classification enables individuals to formulate the social environment and map themselves and others within it. Based on these traits, individuals try to define a class according to the prototypical characteristics ascribed to or abstracted from the members (Mael & Ashforth, 1992).

Evidently, social identification is the perception of belongingness to a group classification. The individual perceives himself or herself as an actual

or symbolic member of the group. He or she perceives himself or herself as psychologically intertwined with the fate of the group (Tolman, 1943), sharing a common destiny and experiencing its successes and failures through social identification (Mael & Ashforth, 1992). Social identity theory suggests that the firm's CSR actions have a direct effect on employees' organisational identification (Farooq et al., 2014b) with which people strive to achieve or maintain a positive social identity (Aberson et al., 2000). Among these groups, membership in business organisations is considered to be the most important, influential reference, self-worth and self enhancement for employees (Hogg and Terry, 2000; Tyler, 1999; Tajfel and Turner, 1985).

Besides, the firm's investments to support social and non-social stakeholders (community development, consumer welfare, and environmental protection) and consumer welfare induce positive evaluations of the organisation, with strong impacts on the firm's external image. Depending on varying interests, needs, and goals, different stakeholders selectively process unique informational cues or signals provided by organisations (Riordan et al., 1997). Simultaneously, CSR actions elevate employee's morale, feeling proud to associate with their firm, which enhances their self-worth and self-esteem, regardless of its CSR actions on Social & Non-Social stakeholders or customers. Social Identity Theory substantiates that employees' evaluation of the level of respect given by the organisation can influence identification (Tyler and Blader, 2000). As well, CSR reinforces employees' perception of their respect and status within the organisation, provided that the employees are accounted for in the CSR actions (Farooq et al., 2014b).

2.9 ORGANISATIONAL IDENTIFICATION

Organisational Identification is a perception of oneness with an organisation, where an individual defines himself or herself in terms of the organisation in which he or she is a member (Mael and Ashforth, 1992). Organisational Identification refers to a specific form of social identification. Social identification is the psychological process through which individuals classify themselves into various groups of reference such as organisation, nation, religious affiliation and so forth in order to reinforce their self-esteem and overall self-concept (De Roeck & Delobbe, 2012; Tajfel, 1982). Members like to associate with organisations that have an attractive perceived identity. It will enhance their self-esteem as they acquire a more positive evaluation of self (Dutton, Dukerich, & Harquail, 1994). The organisational identity of the employees is formulated through two mechanisms, i.e. through self-evaluation and reflected evaluation (Collier & Esteban, 2007). Accordingly, when the company's attributes are attractive, or when the individual organisation fit occurs, it leads to the identity formation within an individual employee. This identity creation happens as the result of the perception of the employee towards the organisational activities. On the other hand, if employees believe that outsiders have a positive image of their company, they are able to feel pride in their affiliation with their company which in turn intensifies their identification with the company and it is called as a reflective or construed image (Kim et al., 2010). Collier & Esteban (2007) specified that the employees are more likely to identify themselves with those organisations that have attractive attributes and tries to involve in socially desirable actions (Zafar & Ali, 2016). Organisational Identification is the degree to which a member defines himself or herself by the same attributes that he or she believes define the organisation (Dutton et al., 1994).

There are two organisational images which influence the cognitive connection that members create with their organisation and the kinds of behaviours that follow. The first image tells that what the member believes is distinctive, central, and enduring about the organisation, is defined as perceived organisational identity. The second image indicates that what a member believes outsiders think about the organisation, is called the construed external image (Dutton and Dukerich, 1991) cited in Dutton et al. (1994). A person is strongly identified with an organisation when (1) his or her identity as an organisation member becomes more salient than alternative identities and (2) his or her self-concept has many of the characteristics he or she believes identify the organisation as a social group (Dutton et al., 1994).

Social Identity Theory suggests that the firm's CSR actions have a direct effect on employees' Organisational Identification (Farooq et al., 2014b). The ways in which employees think about their organisation shape their behaviour. Their sense of 'self' and their understanding of their own identity is related to their perceptions of the organisation to a large extent. Incidentally, employees who identify strongly with the organisation will use organisational attributes to define part of their own identity and shape their self- definition in terms of self-continuity, self-distinctiveness and self-enhancement (Dutton et al., 1994). And strong organisational identification may translate into co-operative and citizenship-type behaviours. In addition, employee perceptions of justice and fairness in which ethics programmes are delivered and monitored, have to do with in the ways by which organisations treat their employees (Collier & Esteban, 2007).

The strength of an individual employee's organisational identification will be a function of one or more of the following:

1. The attractiveness of perceived organisational identity.
2. The match between personal and organisational identity attributes.
3. The distinctiveness of perceived organisational identity in relation to other organisations.
4. The degree to which the perceived organisational identity enhances self-esteem.
5. The length and intensity of organisational contact.
6. The attractiveness of the construed external image in terms of enhancing the social value of a member's organisational affiliation (Dutton et al., 1994).

The employee commitment to the organisation, to its policies and its values, is bought by signifiers of corporate excellence as reflected in internal and external perceptions (Collier & Esteban, 2007).

2.9.1 CSR and Organisational Identification

Various scholars found that Organisational Identification is the strong outcome of CSR perceptions of employees on the basis of Social Identity theory. The study of Rodrigo and Arenas (2008) empirically established that CSR programs implemented by the organisation enhances Organisational Identification. CSR programs, of such organisations, generate two types of attitudes in employees: the attitude towards the organisation which comprise organisational identification and the attitude towards the society. The study suggests that if employees feel that their organisation is a good corporate citizen, they feel proud to be a part of it. Conversely, if employees are not satisfied with their job and atmosphere, they do not identify with the organisation despite the implementation of CSR programs. The employees are classified into three categories according to their general attitude towards CSR

activities: Committed employees, Indifferent employees and Dissident employees (Rodrigo & Arenas, 2008).

Committed employees refer to those who are very concerned about social welfare and social justice on the basis of their personal characteristics. And the CSR activities of an organisation is well received with enthusiasm. Such employees have a positive perception about the social role of the organisation, feel identified with the organisation, work over and above their objectives and hence, their average performance increases. The second type known as indifferent employees are not oriented towards social concerns, but they focus only on their own career advancement. They are in the neutral state, for or against the CSR activities of the organisation. Such workers are very efficient, and they identify themselves with their particular work in which they are engaged rather than their organisation. Invariably, the CSR activities implemented by the company do not raise or lower the organisational commitment of indifferent employees. The third group of employees, dissident employees are against the CSR activities implemented by the organisation and of the opinion that such amount should be added to their salary instead of giving it away to the external parties in the form of social justice. They are not concerned with social significance and do not feel identified with the organisation as a result of CSR activities. Rather they feel depressed and frustrated for spending such huge amounts to outsiders. This attitude leads them to rebel against the company, which ultimately result in lower productivity of the employees.

Distinctively, the liaison between CSR and Organisational Identification was substantiated by the well-known study of Kim et al. (2010). The study affirms that a firm's CSR initiatives increase employee-company

identification, which in turn influences employees' commitment to their company. The study included only the CSR activities focused on community, ignoring the activities directed towards internal stakeholders and the natural environment.

De Roeck & Delobbe (2012) supported the findings of Rodrigo and Arenas (2008) through their study on CSR and Organisational Identification. However, the study focused only on the environmental component of CSR and established that Perceived Environmental CSR has a significant influence on employees' Organisational Identification, which in turn is an important antecedent of employees' outcomes. When employees perceive that their organisation participates in CSR for altruistic reasons, their Organisational Identification is positively impacted (Alfaro-Barrantes, 2012). In addition, Organisational Identification is found to positively related to employees' Organisational Citizen Behaviours and Personal Social Action.

Farooq et al. (2014a) differentiates the effect of CSR on the individualistic employees and collectivist employees in the Pakistan context. The study empirically proved that different employees are influenced by different types of CSR actions. The positive relationship between three different types of CSR (community, employees and customers) and organisational identification was revealed in the study. But no significant relationship between CSR actions on the natural environment and organisational identification is found. The study further established that the effects of community-related CSR actions on the employees' outcomes are stronger for individualistic employees. And the effect of employee-related CSR actions on organisational identification is stronger for collectivist employees. The insignificant role of environmental CSR on employee

identification is contradictory to the finding of De Roeck & Delobbe (2012). Another study conducted in Pakistan by Farooq et al. (2014b) also supported the findings of Farooq et al. (2014a) that the CSR towards the environment has no effect on the employee's identification. Among the four CSR components (community, customers, employees and environment), CSR towards employees is found to be the strongest predictor of employees' identification, followed by CSR towards the community and then CSR towards the customers.

Furthermore, the role of perceived organisational performance in predicting employee identification with the organisation is examined in Israel's context (Carmeli, Gilat, & Waldman, 2007). The study reveals that the two forms of organisational performance, namely perceived social responsibility and development, and perceived market and financial performance are positively associated with organisational identification. When compared to perceived market and financial performance which is based on such direct economic criteria such as profitability and market share, their perceived social responsibility and the development of quality products and services amounted to a greater impact on organisational identification. The organisational identification is greatly enhanced when employees have a positive perceived internal or external image of CSR of their employer (Glavas & Godwin, 2013).

Similarly, socially responsible companies also generate positive Organisational Identification in employees (Bouraoui et al., 2018; El-Garaihy et al., 2014; Farooq, Rupp, & Farooq, 2017; Glavas & Godwin, 2013; Hameed et al., 2016; Islam et al., 2018; Del Rosario, 2016; Subba, 2016; Zafar & Ali, 2016).

It is concluded that employees' perception of CSR activities positively influences Organisational Identification. On the basis of this, the following hypotheses are formulated:

- Employees' perception of their firm's CSR to Social & Non-Social stakeholders positively influences the employees' Organisational Identification
- Employees' perception of their firm's CSR to customers positively influences the employees' Organisational Identification
- Employees' perception of their firm's CSR to employees positively influences the employees' Organisational Identification

2.9.2 Organisational Identification and Organisational Commitment

Although both Organisational Identification and Affective Organisational Commitment (AOC) function as a psychological linkage between employees and an organisation, they are considered as different constructs (Ashforth & Mael, 1989; Riketta, 2005; Van Knippenberg & Sleebos, 2006; Ashforth, Harrison, & Corley, 2008). Organisational Identification extends to which the organisation is incorporated into the individual's attitude whereas AOC is more typically deemed as an attitude toward the organisation (Ashforth and Mael, 1989; Van Knippenberg & Sleebos, 2006). Organisational Identification is generally considered as an antecedent of commitment. Besides, the organisational identification serves as a predictor of different employees' behaviours which are not determined by the AOC (Allen & Meyer, 1990; Farooq et al., 2014a).

Social Identification implies a psychological 'merging' of self and group that leads individuals to see the self as similar to other members of the

collective. This ascribes group-defining characteristics to the self so that it carries out the collective's interest to heart (Turner et al., 1987). Organisational identification is enabled through the psychological merging of self and organisation (Haslam, 2001; Tyler & Blader, 2000; Van Knippenberg, 2000), while commitment refers to a relationship in which the individual and the organisation are psychologically separate entities. Commitment is more contingent on perceptions of the quality of the exchange relationship between individual and organisation than identification. It is because that the identification invokes psychological oneness whereas commitment does not (Van Knippenberg & Sleebos, 2006). The concept of social identification embarks on the extent to which the self is defined in collective terms (Tajfel & Turner, 1985).

The most influential scholars distinguishing the constructs, Organisational Identification and Affective Organisational Commitment are Ashforth & Mael (1989) who developed the scale to measure Organisational Identification and is widely accepted. Following it, various research involving the comparison of identification and affective commitment scale suggested that both constructs are different (Bergami and Bagozzi, 2000; Gautam et al., 2004; Mael & Tetrick, 1992; Riketta, 2005; Van Knippenberg & Sleebos, 2006). Thereby Organisational Identification is viewed as “a perceptual-cognitive construct that is not necessarily associated with any specific behaviours or affective states (Riketta, 2005).

Recent studies are conducted by considering Organisational Identification and Organisational Commitment as two different constructs and established Organisational Identification as a prominent antecedent for Organisational Commitment, especially Affective Organisational

Commitment (Bouraoui et al., 2018; Collier & Esteban, 2007; El-Kassar et al., 2017; Farooq et al., 2014b; Gupta, 2017; Islam et al., 2018; Lam & Liu, 2014; Rosario, 2016; Stinglhamber, Marique, Caesens, & Desmette, 2015; Zafar & Ali, 2016).

The role of Employee - Company identification is an important factor in making employees psychologically attached and committed to the organisation (Bhattacharya and Sen, 2003; Dutton et al., 1994; Lee et al., 2008). The more the employees identify themselves with their company, the better they will be engaged in their job roles and greater their commitment towards their organisation (Gupta, 2017). Employee - Company identification denotes employees' state of mind (e.g., congruence felt), while the commitment indicates their intention to engage in behaviors in order to maintain a relationship (Park et al., 2006; Rodrigo and Arenas, 2008).

The directionality of the relationship between Organisational Identification (OID) and AOC was examined and discovered that OID is positively related to the temporal change in AOC, confirming the antecedence of OID on AOC (Stinglhamber et al., 2015). The cross-sectional design was applied to study the mediating role of OID in the relationship between three work experiences (perceived organisational support, leader-member exchange, and job autonomy) and AOC. It was found that OID partially mediates the influence of work experiences on AOC. Finally, the study examined longitudinally how OID and AOC combined in the prediction of actual turnover and showed that AOC totally mediates the relationship between OID and turnover. Overall, the findings suggested that favourable work experiences operate via OID to increase employees' AOC that, in turn, decreases employee turnover.

The study of W.Lam & Liu (2014) showed that Organisational identification is positively related to affective commitment. The employees with high levels of organisational identification tended to be more affectively committed to their organisations than those with low levels of organisational identification. The mediation effect of CSR on Affective Organisational Commitment through the Organisational Identification has been proved so as to confirm the differential role of two constructs (Bouraoui et al., 2018; El-Kassar et al., 2017; Farooq et al., 2014b; Islam et al., 2018; Kim et al., 2010; Del Rosario, 2016).

In line with the above arguments, the following hypothesis is formulated;

- There is a positive relationship between Organisational Identification and Affective Organisational Commitment (AOC).

2.9.3 The Mediating Role of Organisational Identification

The direct effect of Perceived CSR on Organisational Commitment was widely studied in prior research. However, the underlying mechanism for the above relationship was little explored (Hansen et al., 2010; Farooq et al., 2014b, Bouraoui et al., 2018; Glavas, 2016). In order to explore the potential mediating mechanism between Perceived CSR and Organisational Commitment, the present study suggests that the Organisational Identification is the psychological mechanism which intervenes the influence of CSR on Affective Organisational Commitment, based on Social Identity Theory. This proposition is supported by several studies, which affirmed the mediation role of Organisational Identification in the relationship between the perceived CSR and AOC (Bouraoui et al., 2018; Islam et al., 2018; Del Rosario, 2016).

The indirect effect of External CSR on Organisational Commitment through Organisational Identification was a point of discussion in earlier literature (Kim et al., 2010). As the level of CSR initiatives increases, the employees feel increasingly proud to identify with the prestigious firm which in turn enhances the organisational commitment because their identification maintains their external prestige and internal respect (Farooq et al., 2014b). The firm's positive external prestige enhances employee self-esteem and fulfils social identity needs, which in turn keeps employees committed to that company. The study found that social identity mechanism is significantly a stronger mechanism than the trust-based mechanism for building AOC from CSR initiatives. The indirect effect of CSR to different stakeholders on AOC through organisational identification was also examined by Del Rosario (2016) and found support to the findings of Kim et al. (2010) and Farooq et al. (2014b).

Conclusively, it is proposed that employees' perception of CSR activities positively influence Affective Organisational Commitment via Organisational Identification. On the basis of this, the following hypotheses are formulated;

- Organisational Identification mediates the relationship between CSR to Social & Non-Social stakeholders and AOC.
- Organisational Identification mediates the relationship between CSR to customers and AOC.
- Organisational Identification mediates the relationship between CSR to employees and AOC.

2.10 ORGANISATIONAL TRUST

Organisational Trust is seen as expectations, assumptions or beliefs about the likelihood of another's future actions be beneficial, favourable or at least not detrimental to one's interest (Robinson, 1996). There are a few theories such as social exchange theory and deontic justice theory which explain the evolution of trust in an organisation.

The concept of reciprocity is the essence of social exchange theory, comprising two dimensions of the structure of reciprocity-direct versus indirect reciprocity and unilateral versus bilateral flow of benefits between the parties involved in the exchange process. Unilateral exchanges involve the risk of receiving the benefits back in future. This exchange promotes trust among the parties in the network (Molm, 2010; Molm, Collett, & Schaefer, 2007) CSR activity invokes trust through both direct (restricted) and indirect (generalised) exchange between the organisation and its employees. CSR towards employees is said to be reciprocated by the employees according to direct reciprocate exchange mechanism. And CSR activities extended to external stakeholders other than employees invoke generalised exchange which generates trust as a result of a risk involved in the generalised exchange. Through both types of social exchange, CSR activities will enhance the trust of employees towards the organisation who involve in providing benefits to the society and employees themselves (Farooq et al., 2014b).

Deontic justice theory proposes that people innately possess moral duties to treat others fairly. And, people will react, when they see others violate these duties by treating others unfairly, at least to a degree, as if they are the ones being ill-treated (Cropanzano et al., 2001). Based on this view, Organisational Behaviour (OB) research points out that employees not only

react to how they are treated by their organisation (Colquitt et al., 2001) but also to how others are treated, besides themselves and outside the organisation (Cropanzano et al., 2001). Recent OB theories have extended deontic justice or normative treatment theory to the context of CSR also. It is suggested that if an employee perceives that his or her organisation behaves in an obviously socially irresponsible manner (e.g., has damaged the nature, or has taken advantage of the general public); he or she will be likely to show negative work attitudes and behaviour. Conversely, if an employee perceives that his or her organisation behaves in a highly socially responsible way toward those people outside and apart from the organisation, he or she will be likely to generate positive attitudes about the company (Rupp et al., 2006).

On the basis of the above theories, it is assumed that CSR perception has a positive influence on Organisational Trust which is an important direct outcome of CSR activities of the organisation. The construct ‘trust’ has four dimensions such as ability, integrity, benevolence and predictability. Accordingly, employees, when perceiving that their organisations are socially responsible, develop trust in their organisations (Mayer et al., 1995). Subsequently, these employees absorb an attitude and engage in behaviour that serves to improve their organisations’ overall performance.

2.10.1 CSR and Organisational Trust

Pivato & Misani (2008) proposed that stakeholder’s trust is the first result of a firm’s CSR activities. Recently, both corporate marketing and organisational behaviour theorists have also suggested that Organisational Trust (OT) is the primary mechanism through which CSR activity impacts employee attitudes and behaviours (Hansen et al., 2011). According to these theories, organisations conducting CSR practices act as trustees for the

interests of employees and all stakeholders, because these stakeholders watch carefully to CSR-related practices of their organisations (Dirks and Ferrin, 2001). CSR activity sends an important signal to employees about the company's ethics and values and the extent to which their organisation can be trusted (Rupp et al., 2006). Employee's perceptions about the company's social responsibility play a significant role in shaping their trust in the organisation, which in turn influences their attitudes and behaviour (Fukukawa et al., 2007; Rupp et al., 2006).

Hansen et al. (2011) empirically proved that perceived CSR is a strong predictor of Organisational Trust in the US context. This relationship is further examined by De Roeck & Delobbe (2012) among the employees of the petrochemical organisation in Europe and found a significant association between Environmental CSR and Organisational Trust. Farooq et al. (2014b) examined the differential effect of CSR to various stakeholders on Organisational Trust in Pakistan context and found a positive relationship between CSR perceptions (CSR to community, CSR to customers and CSR to employees) and Organisational Trust. But in contrast to the findings of De Roeck & Delobbe (2012), environment-oriented CSR activities are found to have an insignificant relationship with Organisational Trust.

Yu & Choi (2014) found that perceived CSR practices of firms had positive direct effects on organisational trust, employee well-being and organisational performance in Chinese firms. The study also revealed the partial mediation of organisational trust between CSR and employee well-being as well as CSR and organisational performance. The positive relationship between different dimensions of CSR (Economic CSR, Legal CSR and Philanthropic CSR) and Organisational Trust was found in the study

conducted among Casino employees in South Korea (Lee, Song, Lee, Lee, & Jason, 2013). Recently, Gaudencio et al. (2017) examined the role of organisational trust in stakeholder-oriented CSR activities and worker relationships among Portugal employees. The study revealed the positive relationship between CSR and Organisational Trust. Further, Wang, Tsai, & Lin (2013) explored the moderating role of trust in the relationship between corporate citizenship and organisational commitment.

Recent studies found a positive relationship between CSR and Organisational Trust (De Roeck & Delobbe, 2012; Dhanesh, 2014; Farooq et al., 2014b; Halim & Rahayu, 2016; Hansen et al., 2011; Islam et al., 2018; Lin, 2010; Youn et al., 2018).

In line with this, it is proposed that employees' perception of CSR activities positively influence employees' Organisational Trust. Hence the following hypotheses are formulated

- Employees' perception of their firm's CSR to Social & Non-Social stakeholders positively influences the employees' Organisational Trust.
- Employees' perception of their firm's CSR to consumers positively influences the employees' Organisational Trust
- Employees perception of their firm's CSR to employees positively influences the employees' Organisational Trust

2.10.2 Organisational Trust and Organisational Commitment

The Organisational Trust is a strong predictor of Organisational Commitment (Aryee et al., 2002; Cook and Wall, 1980; Fardale et al., 2011; Macky and Boxall, 2007; Ruppel and Harrington, 2000; Ganesan and Hess,

1997; Kwon and Suh, 2004; Liou, 1995; Robinson, 1996; Robinson & Morrison, 1995; Farooq et al., 2014b). It appears as a key variable in any fruitful and long-term organisation-employee relationship by acting as social glue which enables the establishment of employees' long-term attachment to their organisation (Atkinson and Butcher, 2003; Ertürk, 2010). It is likely to result in the increased employee compliance with organisational rules and laws, facilitate the implementation of organisational change, and improve employee contributions in terms of performance, intention to remain, and civic virtue behaviour (Bello, 2012). Similarly, trust reduces risk and operating costs, improves organisational processes and increases employee commitment and productivity (Krot and Lewicka, 2012). Therefore, it is imperative that the organisation must first win their trust in managers, colleagues and the organisation as a whole before it builds some commitment supported by positive emotions in its employees. It is this mechanism that builds commitment in the employees (Lewicka & Krot, 2015).

Organisational Trust is the most critical ingredient in the well-being of the employees and the long-term stability of the firms which strongly influence the employees' and organisational behaviour followed by the extra-role behaviour and a strong desire to maintain membership in the organisation (Tan & Tan, 2000). Organisational Trust and Organisational Commitment plays a bilateral as well sequential relationship in organisational domain. Organisational Trust always represents employees' confidence and expectations about the actions of their organisations. And organisational commitment reflects their subsequent attachment, identification and involvement with the organisation, inferring the potential influence of the former on the latter (Wang et al., 2013).

Organisational Trust was found to be a major predictor of Organisational Commitment in the research conducted among the workers in a juvenile detention centre (Liou, 1995). Accordingly, employees' organisational commitment is boosted when they have confidence that the organisation will perform an action that is beneficial to them or at least not detrimental (Yilmaz, 2008). If employees believe in the trustworthiness of their organisation, it reinforces their commitment toward the organisation (Burke & Stets, 1999). It suggests the positive relationship between Organisational Trust and organisational commitment (Wang et al., 2013) which is further affirmed by Farooq et al. (2014b)

Organisational Commitment arises from the feel of trust (Kollock, 1994). And organisational trust has a direct impact on organisational silence, organisational commitment and job satisfaction. However, it has an indirect impact too via organisational silence on organisational commitment and job satisfaction (Fard & Karimi, 2015). Various studies authenticate that the trust generated through CSR activities has an impact on workers' attitudes and behaviours, especially fostering an Affective Organisational Commitment (Gaudencio et al., 2017).

Following these arguments, the study hypothesises that:

- There is a positive relationship between Organisational Trust and Affective Organisational Commitment (AOC).

2.10.3 Organisational Trust and Organisational Identification

Employees with a high degree of Organisational Trust develop a strong perception of similarity and attachment to their organisation (Dirks and Ferrin, 2002; Ertu'rk, 2010; Harris and Wicks, 2010; Lee, 2004). These mechanisms

can thus facilitate and support employees' self-categorization efforts to define themselves through organisational affiliations that reflect the same attributes as those that define their own self-concept.

The empirical studies examining the relationship between Organisational Trust and Organisational Identification is much less in CSR literature. De Roeck & Delobbe (2012) revealed the significant relationship between Organisational Trust and Organisational Identification. At the same time, the Organisational Trust acts as a mediator in the CSR-Organisational Identification relationship, as revealed in the study. Keh & Xie (2009) examined the relationship of trust and identification among the Chinese customers and found trust precedes the organisational identification. Recent research also found that Organisational Trust will enhance Organisational Identification (De Roeck & Maon, 2018; Islam et al., 2018)

On the basis of literature support, the study hypothesized that

- There is a positive relationship between Organisational Trust and Organisational Identification

2.10.4 Mediation through Organisational Trust

CSR initiatives inculcate Organisational Trust in employees by sending signals that induce expectations that the company will treat with employees with a similar level of care and benevolence in the future. The belief of employees that future actions of the company will not be detrimental to their interest invoke an emotional attachment and commitment of employees towards their organisation. Based on Social exchange theory, CSR to employees generate Organisational Trust as a result of reciprocal exchange mechanism while CSR to external parties namely CSR to Social & Non-Social

stakeholders, and customers inculcate Organisational Trust in the mind of employees due to generalised social exchange mechanism. Farooq et al. (2014b) examined the indirect effect of CSR dimensions (CSR to community stakeholders, CSR to environment, CSR to consumers and CSR to employees) on Affective Organisational Commitment through Organisational Trust and found that all indirect effects are significant except for CSR to Environment. Hansen et al. (2011) examined the mediating role of Organisational Trust between perceived CSR and employee attitude and behavioural outcomes. And it was found that employees who perceived their employer to be more socially responsible were less likely to consider leaving the company and more likely to engage in Organisational Citizen Behaviour. The findings of both the studies highlight the intervening role of organisational trust in understanding attitudinal and behavioural reactions to CSR.

The mediating mechanism of organisational trust and trust in supervisor in the Indian scenario was examined with the relationship between organisational justice and work outcomes (Aryee, Budhwar, & Chen, 2002). Trust in organisation has been partially mediated the relationship between distributive and procedural justice and the work attitudes of job satisfaction, turnover intentions, and organisational commitment. And it is fully mediated the relationship between interactional justice and work attitudes. On the contrary, trust in supervisor fully mediates the relationship between interactional justice and the work behaviours of task performance and to the extent of individually- and organisationally-oriented elements of citizenship behaviour.

Recently, Gaudencio et al. (2017) revealed the significant mediating role of Organisational Trust in the relationship between stakeholder based

CSR (CSR to Social & Non- Social stakeholders, CSR to employees, government and customers) and Affective Organisational Commitment. CSR is the immediate outcome of CSR perceptions that shape employees attitudes and behaviours (Hansen et al., 2011) and appears as an important variable in any fruitful and long term organisation- employee relationship by acting as a social glue.

In line with this, it is suggested that Organisational Trust mediates the relationship between CSR and AOC. Hence the following hypotheses are proposed:

- Organisational Trust mediates the relationship between CSR to Social & Non- Social stakeholders and AOC
- Organisational Trust mediates the relationship between CSR to customers and AOC
- Organisational Trust mediates the relationship between CSR to employees and AOC

2.10.5 Serial Mediation through Organisational Trust and Organisational Identification

Previous studies examined the relationship between Organisational Trust and Organisational Identification in CSR literature and found that organisational trust is a strong predictor of organisational identification (Islam et al., 2018; Keh & Xie, 2009; De Roeck & Delobbe, 2012; De Roeck & Maon, 2018). Serial mediation effect of organisational trust and organisational identification is not much studied in the link between CSR and Organisational Commitment. However, Islam (2018) examined this serial mediation in the banking sector in Pakistan and revealed that employees' perception of CSR

reinforces their Organisational Trust, Organisational Identification and Organisational Commitment. CSR is considered as the unidimensional construct in the study, and no significant indirect relationship was found in the relationship between Organisational Trust and AOC through Organisational Identification. It was suggested to examine the multidimensional CSR in examining the relationships in future studies. In line with the above arguments, the current study proposes the following hypotheses:

- Organisational Trust and Organisational Identification serially mediate the relationship between CSR to Social & Non-Social stakeholders and AOC
- Organisational Trust and Organisational Identification serially mediate the relationship between CSR to customers and AOC
- Organisational Trust and Organisational Identification serially mediate the relationship between CSR to employees and AOC

2.11 MODERATING ROLE OF IMPORTANCE OF CSR (ICSR)

ICSR is operationalised to denote that the employee of the organisation believes in the role of ethics and social responsibility in achieving organisational effectiveness beyond profit maximisation. There is, besides, a substantial difference in the extent of the people who believes in the importance of social responsibility for a business (Berger, Cunningham, & Drumwright, 2007). Needs and personal traits of the stakeholders have been identified to shape the perceptions of importance attached to the value derived from CSR (Bhattacharya, Korschun, & Sen, 2008). CSR importance refers to an individual's core belief about the importance of CSR activities for an organisation (Korschun et al., 2014). The stakeholders who have strong ethics and values will support the CSR activities of the company which is carried out

for the well being of the society at large. While stakeholders who give importance only for profit maximisation and do not have concern for values, ethics and well being of society will perceive CSR as wasting the resources of the company with no return. Therefore, the impact of CSR on employee's attitude and behaviour will be different for those who consider CSR as an inevitable objective of any business and those who do not believe in the importance of CSR in the activities of the company. Likewise, the impact of CSR perceptions on Organisational Trust and Organisational Identification is likely to be affected by the attitude of the employees towards the importance of CSR (De Roeck & Maon, 2018). Hence in this study researcher considers the moderating effect of the attitude of employees towards the importance of CSR among the defined relationships of the model. The attitude of an employee to the importance of CSR is measured using the Scale - PRESOR (Singhapakdi et al., 1996).

The Perceived Role of Ethics and Social Responsibility (PRESOR) instrument was developed in the United States by Singhapakdi et al. (1996) with three factorial subscales. It consists of 13 items to assess the perceived role of ethics and social responsibility in achieving organisational effectiveness (Etheredge, 1999). Later the PRESOR scale was modified after having tested in Hong Kong by Etheredge (1999) and suggested two-factorial structure; the first factor labelled as Importance of Ethics and Social Responsibility, and 2nd factor labelled as the subordination of Ethics and Social Responsibility. The first subscale (Importance of Ethics and Social Responsibility) is used to measure the managerial perceptions of the Importance of CSR (ICSR) in the current study. PRESOR - first subscale was adopted and validated in various studies to understand the attitude of managers

towards the social responsibility activities of the company (El-Kassar et al., 2017; Nejati & Ghasemi, 2013; Turker, 2009b).

The conditional effect of ICSR in the study can be explained through Person-Organisation Fit approach as well as Social Identity Theory. According to the Person-Organisation Fit approach (Schneider, 1987), individuals are attracted to the work opportunities that synchronize their personal values. Therefore, it is reasonable that the attitudes of CSR oriented employees will be affected more by CSR programs of the organisation. On the other hand, Social Identity Theory states that individuals identify themselves with the organisations that harmonize their self-concept, i.e. if individuals' value system is in congruence with the CSR values of the organisation. It leads to enhanced identification and hence, better performance. The employees who strongly believe that behaving in socially responsible ways are important for the firms will be more likely to associate themselves with the organisations well-known for their involvement in socially responsible activities.

The preliminary study, exploring the moderating role of ICSR in the CSR - Organisational Commitment, was done by Peterson (2004). Organisational commitment is not only influenced by the employees' perception of corporate citizenship but also by how employees view the importance of the social responsibility of businesses (ICSR). The study revealed that organisational commitment for employees with some strong beliefs in the social responsibility of businesses is likely to be highly influenced by the citizen behaviour of their employer. The organisational commitment of employees who do not believe strongly in the social responsibilities of businesses would be less influenced by the citizen behaviour of their employer. Later, Turker (2009b) examined the moderating

role of ICSR in the relationship between four dimensions of CSR perceptions (CSR to Social & Non-Social stakeholders, customers, government and employees) and Organisational Commitment of employees in Turkey. The moderating effect was found only in the relationship between CSR to Social & Non-Social stakeholders and Organisational commitment. The moderating role of ICSR in the CSR - Organisational Commitment relationship was further investigated by Nejati & Ghasemi (2013) in Iran Context. The study affirmed the findings of Turker (2009b) that the influence of three dimensions of CSR (CSR to customer, employees and government) on organisational commitment is not moderated by the attitude of employees towards the Importance of CSR (ICSR). But in contrary to the finding of Turker (2009b), no moderating effect was found in the relationship between CSR to Social & Non-Social stakeholders and organisational commitment. In the recent research conducted among employees in India, Chaudhary (2018) found that there is no difference in the strength of the relationship between CSR and employee performance based on the degree to which employees value CSR and believe in its importance for the organisations. The result indicates that the employees are influenced equally by CSR activities of the organisation irrespective of their personal preferences for CSR. This finding counteracts the results of Turker (2009b) and Peterson (2004), where employees with a strong belief in the importance of CSR reported the stronger influence of CSR on organisational commitment.

2.11.1 Influence of Importance of CSR (ICSR) on Organisational Identification

Social Identity Theory states that an organisation's identity becomes attractive when it matches their own self-concept (Tajfel & Turner, 1985). Thus members with strong convictions regarding the social responsibility of

businesses would be expected to identify strongly with an organisation that lays stress on good corporate citizenship (Peterson, 2004). Since individuals place more importance on the information which they consider self-relevant (Reed, 2004), CSR sensitive employees are more likely to use CSR information to determine the extent of organisational identification (Korschun, Bhattacharya & Swain, 2014). Korschun et al. (2014) found that there are variations in the importance that employees place on CSR. As CSR importance increases, the CSR becomes a stronger driver of organisational identification. The study of Alfaro-Barrantes (2012) revealed that the influence of CSR perceptions on organisational identification do not change according to their attitude (positive or negative) toward CSR initiatives. On the contrary, El-Kassar et al. (2017) discovered the moderating effect of ICSR in the relationship between CSR perceptions and Organisational Identification, which ultimately relates to normative commitment. However, the results of the ICSR studies are not consistent. Hence on the basis of the above literature, it is argued that

- ICSR moderates the strength of the mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Identification, such

that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

2.11.2 Influence of ICSR on Organisational Trust and Serial Mediation

Employees with certain values, personalities, and individual opinions might make them more attuned to corporate ethical initiatives, or more likely to trust in CSR-engaging organisations (Hansen et al., 2011). Even though the existing literature suggested that organisational trust mediates the relationship between CSR and organisational identification, the boundary conditions through which this mediation occurs is not yet explored to the best of the researcher's knowledge. The boundary conditions, explaining the employee's response to CSR initiatives, are suggested by various researchers (De Roeck & Delobbe, 2012; De Roeck & Maon, 2018; Hansen et al., 2011; Rupp et al., 2006). De Roeck & Delobbe (2012) proposed to explore the contingency factors such as individual preferences and sensibilities regarding CSR issues to understand the circumstances under which CSR initiatives maximise employees' support for their organisation's objectives and performance. Glavas (2016) proposed that "models with multiple mediators and moderators are needed in order to create more comprehensive models and avoid false positive findings of more simplistic models". The extent to which CSR influences social identity and social exchange mechanisms, and resulting outcomes is dependent on individual contingency factors such as employee's attitudes or sensibility towards CSR (De Roeck & Maon, 2018). In line with Hansen et al., (2011) and the above arguments, it is proposed that

- ICSR moderates the strength of the mediated relationship between CSR to Social & Non-Social stakeholders and AOC via

Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

- ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the serially mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the serially mediated relationship between CSR to customers and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the serially mediated relationship between CSR to employees and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

Table 2.3 Summary of the most relevant studies related to CSR and Organisational Commitment

Author (year)	Sample	Variables	Findings
Peterson (2004)	278 business professionals	Independent Variable (IV)- Perceptions of Corporate Citizenship Dependent Variable (DV) - Organisational Commitment Moderating Variable (Mod.V)- Socially Responsible attitudes	Positive association between Corporate Citizenship dimensions (Ethical, economic, legal & Discretionary measures) and Organisational Commitment. Socially responsible attitudes significantly moderate the relationship.
Brammer & Millington (2007)	4712 employees from financial service company	IV- Perceived CSR (External CSR, Procedural Justice, Training & Development) DV- AOC	There is a positive relationship between all the three measures of CSR & AOC.
Turker (2009b)	269 business professionals in Turkey	IV – CSR (CSR to Social & Non-Social stakeholders, CSR to customers. CSR to Employees, CSR to Government) DV- Organisational Commitment Mod.V- Importance of CSR (ICSR)	CSR to Social & Non- Social stakeholders, CSR to customers and CSR to employees positively influence organisational commitment. But no association between CSR to Government and Organisational Commitment.

Kim et al. (2010)	109 employees in Korea	IV – CSR Associations, CSR participation DV – Perceived External Prestige, Employee – Company Identification	CSR initiatives increase employee–company identification(E–C identification) which in turn, influences employees’ commitment to their company.
Ali et al. (2010)	371 professionals in Pakistan	IV- CSR DV- Organisational Commitment, Organisational Performance	There is a significant positive relationship between CSR and Organisational Commitment, CSR and organisational performance.
Hansen et al. (2011)	3538 employees of the health industry in the US	IV- CSR DV – Turnover intentions, Organisational Citizen Behaviours Med.V- Organisational Trust	Employee’s trust partially mediates the relationship between CSR and Turnover Intentions and Organisational Citizen Behaviour.
Alfaro-Barrantes (2012)	400 employees; 200 from sports (soccer) and 200 from non-sports organization (healthcare)	IV – CSR DV- Organisational Commitment Med.V – Organisational Identification Mod.V – Employees’ attitude towards CSR	Organisational Identification mediates the relationship between CSR and Organisational Commitment. Employees attitude towards CSR does not moderate the above-mediated relationship.
De Roeck & Delobbe (2012)	155 employees of Petrochemical organisation	IV- Environmental CSR DV- Organisational Identification Med.V- Perceived External Prestige and Organisational Trust	The relationship between CSR perceptions and employees’ Organisational Identification is mediated by Organisational Trust.

Mueller et al (2012)	1084 employees from 17 countries	IV-CSR DV- AOC Mod.V- Global Leadership and Organisational Behaviour Effectiveness (GLOBE)	CSR is positively related to AOC. GLOBE moderates the effects of CSR on AOC.
Nejati & Ghasemi (2013)	142 business professionals working in Iran	IV –CSR DV – Organisational Commitment Mod.V- ICSR	There is a significant positive relationship between categories of CSR (CSR to Social & Non-Social Stakeholders, CSR to customers, CSR to employees, and CSR to government) and Organisational Commitment. Moderating effect of ICSR is found in all relationships except the relationship between CSR to Social & Non-Social stakeholders and AOC.
Farooq et al. (2014b)	378 employees from local and multinational companies in South Asia	IV- CSR DV- AOC Med.V- Organisational Identification and Organisational Trust	CSR significantly influences AOC through organisational Identification and Organisational Trust.
Glavas& Kelley (2014)	827 employees from eighteen organisations in North America	IV – CSR DV – Organisational Commitment and Job satisfaction Med.V – meaningfulness, perceived organisational support	Employee perceptions of corporate social responsibility (CSR) are positively related to (a) organisational commitment with the relationship being partially mediated by work meaningfulness & perceived organisational support (POS) (b) job satisfaction with work meaningfulness partially mediating the relationship but not POS.

Hofman and Newman (2014)	280 employees from five export-oriented manufacturing firms in China	IV- CSR DV- Organisational Commitment	There is a significant positive relationship between employees' perceptions of CSR and Organisational Commitment. Whereas the employee perceptions of CSR practices to external stakeholders is found to have a nonsignificant or marginally significant impact on organisational commitment.
Wong &Gao (2014)	379 employees from tourism and hospitality organisations in China.	IV –CSR (CSR to Social & Non-Social stakeholders, CSR to customers and employees CSR) DV- AOC Med.V- Corporate Culture	CSR influences AOC through corporate culture.
Del Rosario (2016)	500 employees of 150 United States Fortune Companies	IV – CSR DV- Organisational Commitment Med.V – Organisational Identification	Organisational Identification indirectly mediates the relationship between Corporate Social Responsibility and Organisational Commitment.
Suh (2016)	1249 employees from 40 firms.	IV – CSR DV- Job satisfaction &AOC Med. V-Relational Social Capital Mod.V - Communication	CSR has a positive influence on affective commitment and job satisfaction through relational social capital. Moderated mediation effect of communication is not found significant.

El-Kassar et al. (2017)	287 employees in Lebanon.	IV- CSR DV-Normtive Commitment Med.V- Organisational Identification Mod.V- ICSR	Employee identification mediates the relationship between CSR & normative commitment. ICSR is found to moderate the relationship.
Gaudencio et al. (2017)	315 Portuguese workers	IV –CSR DV- AOC, Job satisfaction, Turnover Intention Med.V- Organisational Trust	Perceptions of CSR predict workers' attitudes and behaviours indirectly through the mediating role of OT.
Mensah et al. (2017)	150 employees from Rural & community banks	IV- CSR for employees DV- Organisational Commitment	There is a strong positive relationship between engagement in CSR and employees' commitment.
Bouraoui et al. (2018)	161 employees from private and public organisations in Tunisia	IV- CSR DV- AOC Med.V - person-organisation fit, organisational identification and perceived organisational support	There is a positive and significant relationship between CSR and employees' Affective Commitment. The perception of person-organisation fit, organisational identification and perceived organisational support mediate the above relationship.

2.12 CONCEPTUAL MODEL

Based on the above discussion the following conceptual model was framed for empirical analysis.

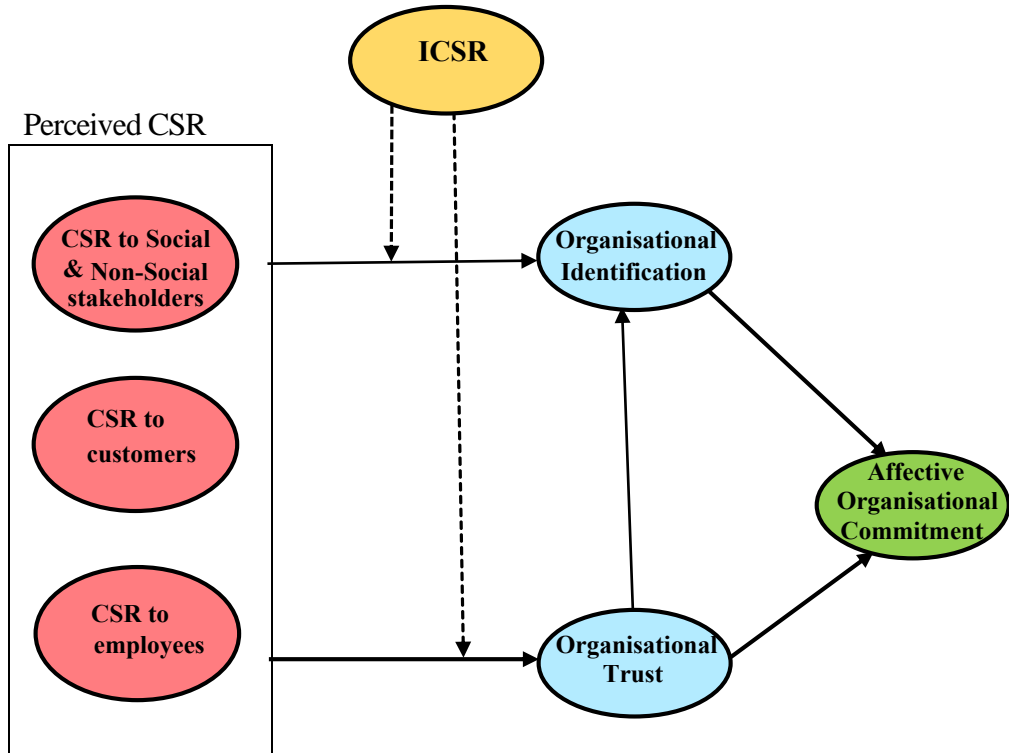


Figure 2.4: Conceptual Model

The conceptual model posits that different types of CSR (CSR to Social & Non- Social stakeholders, CSR to customers, CSR to employees) indirectly influence Affective Organisational Commitment through Organisational Identification and Organisational Trust. The indirect effects of CSR on AOC are postulated in three ways: first through the Organisational Trust (i.e. CSR → Organisational Trust → AOC); second through Organisational Identification (i.e. CSR – Organisational Identification- AOC) and third through Organisational Trust

and Organisational Identification (i.e. CSR → Organisational Trust → Organisational Identification → AOC). Further, the researcher would like to explore the changes in the indirect effect under the conditions of low and high ICSR



RESEARCH METHODOLOGY

Contents	3.1	<i>Statement of Problem</i>
	3.2	<i>Objectives</i>
	3.3	<i>Research Hypotheses</i>
	3.4	<i>Definitions (Theoretical and Operational)</i>
	3.5	<i>Basic Research Design</i>
	3.6	<i>Scope of the study</i>
	3.7	<i>Sampling Design</i>
	3.8	<i>Tools of Data Collection</i>
	3.9	<i>Pilot Study</i>
	3.10	<i>Generation of Data Records for Final Survey</i>
	3.11	<i>Statistical Analysis and Validation</i>
	3.12	<i>Conclusion</i>

This chapter presents the framework of methods and techniques used for conducting the present research. The research framework contains the research problem, objectives, hypotheses of the study and definitions of variables as presented in sequential order. It is followed by a detailed description of the research design, sample design, data collection method, measures of constructs and analysis design.

3.1 STATEMENT OF PROBLEM

In the highly competitive business world, the success of an organisation depends on the efficiency and productivity of its employees. The productivity of the employees, as understood, is enhanced through commitment to the organisation to which they belong. Theoretically, the high organisational commitment would reduce labour turnover and low absenteeism of the employees and thereby productivity and profit of the firm increases. Commitment is valued as a key driver, posited as a psychological construct which is based not merely on monetary rewards but more on

organisational climate, value system, and ethical standards. Retaining the efficient and committed employees is another critical challenge faced by different organisations. In this regard, recent studies reiterate that the CSR activities towards various stakeholders can gear up the Affective Organisational Commitment of employees. The Indian Companies Act, 2013 made CSR mandatory in India, which marks the Indian CSR scenario as differentiated from other countries. Consequently, the companies are involving more in community-oriented CSR activities. However, the researcher is inclined to examine the employees' perception of their firm's CSR activities directed towards different stakeholders and how it influences their attitudes. Also, there is a lack of sufficient literature explaining the intervening mechanism between CSR and Organisational Commitment in India. Hence, the researcher examines the indirect effect of CSR on Affective Organisational Commitment through Organisational Trust and Organisational Identification. Moreover, the indirect effect of CSR on Affective Organisational Commitment may vary according to the employees' belief in the importance of ethics and social responsibility in an organisation. So the researcher investigated the moderating role of Importance of CSR (ICSR) in the mediated relationships under study.

3.2 OBJECTIVES

The primary objective of this study is to explore the relationship between employees' perception of Corporate Social Responsibility (CSR) and Affective Organisational Commitment (AOC).

The specific objectives are:

1. To empirically test and validate the conceptual model integrating employees' perception of CSR (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees), Organisational Trust, Organisational Identification and Affective Organisational Commitment
2. To examine the effect of employees' perception of CSR on employees' Affective Organisational Commitment through the mediating role of Organisational Identification.
3. To examine the effect of employees' perception of CSR on employees' Affective Organisational Commitment through the mediating role of Organisational Trust.
4. To examine the effect of employees' perception of CSR on employees' Affective Organisational Commitment through the serial mediation of Organisational Trust and Organisational Identification
5. To investigate the moderating role of Importance of CSR (ICSR) in the mediated relationship between CSR and Affective Organisational Commitment (AOC) via Organisational Trust and Organisational Identification.

3.3 RESEARCH HYPOTHESES

Based on the above objectives and the available insights obtained from the literature, the following hypotheses are formulated on the expected relationship between the variables incorporated in the study.

3.3.1 Direct Hypotheses

- H1 :** Employees' perception of their firm's CSR to Social & Non-Social stakeholders positively influences the employees' Organisational Trust.
- H2 :** Employees' perception of their firm's CSR to customers positively influences the employees' Organisational Trust.
- H3 :** Employees' perception of their firm's CSR to employees positively influences the employees' Organisational Trust.
- H4 :** Employees' perception of their firm's CSR to Social & Non-Social stakeholders positively influences the employees' Organisational Identification.
- H5 :** Employees' perception of their firm's CSR to customers positively influences the employees' Organisational Identification.
- H6 :** Employees' perception of their firm's CSR to employees positively influences the employees' Organisational Identification.
- H7 :** There is a positive relationship between Organisational Trust and Organisational Identification.
- H8 :** There is a positive relationship between Organisational Trust and Affective Organisational Commitment (AOC).
- H9 :** There is a positive relationship between Organisational Identification and Affective Organisational Commitment (AOC).

3.3.2 Mediation Hypotheses

- H10 :** Organisational Trust mediates the relationship between CSR to Social & Non-Social stakeholders and AOC.
- H11 :** Organisational Identification mediates the relationship between CSR to Social & Non- Social stakeholders and AOC.

- H12 :** Organisational Trust and Organisational Identification serially mediate the relationship between CSR to Social & Non- Social stakeholders and AOC.
- H13 :** Organisational Trust mediates the relationship between CSR to customers and AOC.
- H14 :** Organisational Identification mediates the relationship between CSR to customers and AOC.
- H15 :** Organisational Trust and Organisational Identification serially mediate the relationship between CSR to customers and AOC.
- H16 :** Organisational Trust mediates the relationship between CSR to employees and AOC.
- H17 :** Organisational Identification mediates the relationship between CSR to employees and AOC.
- H18 :** Organisational Trust and Organisational Identification serially mediate the relationship between CSR to employees and AOC.

3.3.3 Moderated Mediation Hypotheses

- H19 :** ICSR moderates the strength of the mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- H20 :** ICSR moderates the strength of the mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

- H21:** ICSR moderates the strength of the serially mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- H22:** ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- H23 :** ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- H24 :** ICSR moderates the strength of the serially mediated relationship between CSR to customers and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- H25 :** ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- H26 :** ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

H27 : ICSR moderates the strength of the serially mediated relationship between CSR to employees and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

3.4 DEFINITIONS (THEORETICAL AND OPERATIONAL)

3.4.1 Corporate Social Responsibility (CSR)

Theoretical Definition

“Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large” (World Business Council for Sustainable Development, 1999)

Operational Definition

Corporate Social Responsibility is operationally defined as the extent to which the employees perceive the CSR initiatives of the company towards various stakeholders which include Social & Non-Social stakeholders, customers and employees measured by CSR scale of Turker (2009a) based on the stakeholder classification offered by Wheeler and Sillanpaa (1997).

CSR to Social & Non-Social stakeholders represents the responsibility of the business towards society, natural environment, next generations and non- governmental organisations. It includes actions like striving toward sustainable development, protecting and improving the quality of the natural

environment, contributing to NGOs working in the problematic areas and projects aimed at the well-being of the society.

CSR to employees refers to a firm's human resource practices in nurturing the employees, creating a more sustainable workplace and focuses on the physical and psychological well-being of the employees.

CSR to customers represents the responsibilities of an organisation toward their customers including but not limited to providing full and accurate information about the product, customer service, respecting consumer rights beyond the legal requirements and treating them with respect and dignity.

3.4.2 Affective Organisational Commitment (AOC)

Theoretical Definition

Organisational Commitment is the psychological identification that an individual feels towards his or her employing organisation (Porter, Mowday, & Steers, 1979). Affective Organisational Commitment refers to the employees' emotional attachment to, identification with, and involvement in, the organisation (Meyer and Allen, 1991)

Operational Definition

Affective Organisational Commitment is operationally defined as the degree to which the employees feel emotionally attached to, identified with, and involved in their organisation. In this study, Affective Organisational Commitment of employees has been measured using the scale developed by Allen and Meyer (1990).

3.4.3 Organisational Identification (OID)

Theoretical Definition

Organisational Identification is a “perception of oneness with or belongingness to an organisation, where individual defines him or herself in terms of the organisation in which he or she is a member” (Mael and Ashforth, 1992).

Operational Definition

Organisational Identification is operationally defined as the employees’ perception of oneness with or belongingness to their organisation, where individual defines him or herself in terms of the organisation in which he or she is a member. In this study, Organisational Identification is measured using scale developed by Mael and Ashforth (1992).

3.4.4 Organisational Trust (OT)

Theoretical Definition

Organisational Trust is defined as “expectations, assumptions or beliefs about the likelihood that another’s future actions will be beneficial, favourable or at least not detrimental to one’s interest” (Robinson, 1996)

Operational Definition

Organisational Trust is operationalised as the extent to which the employees’ expectations, assumptions or beliefs about the likelihood that their employer’s future actions will be beneficial, favourable or at least not detrimental to their interest. In this research, Organisational Trust or employees’ trust towards their organisation is measured using scale developed by Robinson and Rousseau (1994).

3.4.5 Importance of CSR (ICSR)

In this study, Importance of CSR (ICSR) is operationalised as the extent to which the employee of the organisation believe the role of ethics and social responsibility in achieving organisational effectiveness. The attitude of an employee towards the Importance of CSR (ICSR) is measured using the Scale- PRESOR by Singhapakdi et al. (1996).

Prior research indicated that some employees are more oriented towards CSR than others, and not all employees are equally sensitive to organisations' CSR involvement (Peterson, 2004). According to the Person-Organisation Fit approach (Kristof, 1996), individuals are attracted to the work opportunities that synchronize with their personal values. Therefore, it is plausible that the attitudes and behaviours of CSR oriented employees will be affected significantly by the CSR programs of the organisation (Chaudhary, 2018).

3.5 BASIC RESEARCH DESIGN

From the methodological perspective, the study is descriptive and explanatory in nature. The study is considered descriptive as it portrays the employees' perception of Corporate Social Responsibility activities of their organisation and their level of commitment towards the organisation. The study also looks into the precedent – outcome relationships between perceived CSR and its consequences like Organisational Identification, Organisational Trust and Affective Organisational Commitment and investigates the indirect effect of Perceived CSR on Affective Organisational Commitment. The explanatory nature for the current study also emerges from the identification of the appropriate fit using the data, among the independent and dependent variables employing Structural Equation Modelling technique and by

explaining the indirect effect of Perceived CSR on Affective Organisational Commitment employing Hayes' PROCESS macro.

3.6 SCOPE OF THE STUDY

In this section, the researcher tries to define the boundaries within which the current research is built up. The researcher has adopted a global concept of CSR, focusing on different stakeholders (Freeman, 1984) rather than limiting the concept to the CSR activities mentioned in Schedule VII of the Indian Companies Act 2013. The scope of the study details the specific boundaries, namely time, place, population and the data sources set for the study.

3.6.1 Population

The population for the present study is defined as the employees of those manufacturing companies which are listed, having more than 1000 employees and are coming under the purview of CSR rule, 2014.

3.6.2 Time

This study is cross-sectional in capturing the concepts of Corporate Social Responsibility, Organisational Identification, Organisational Trust, Affective Organisational Commitment and focuses on effects under the low and high level of CSR. The past and future time dimensions of the variables are not considered in this study as it is a cross-sectional study. The duration relevant for the observation in the current study is from February 2018 to July 2018, in which the final data collection is completed.

3.6.3 Place

Kochi is considered as the industrial and financial capital of the state of Kerala. Kochi is growing faster with enormous investments such as

infrastructure and other corresponding developments. Simultaneously, the society is affected directly or indirectly, positively or negatively, due to different - sized industries including chemical, mineral, garments, metal and other manufacturing. From the CSR perspective, five companies from the manufacturing industry, which are listed, having more than 1000 employees and are coming under the purview of new CSR rule, 2014 are selected from Kochi for this study.

3.6.4 Data Source and Data Collection

Primary data and secondary data are used in the current study. Primary data is collected to measure the perceptions of employees about the CSR activities of the company. Secondary data is collected to understand the CSR activities of the companies on the one hand, and also to understand the previous works conducted in the research area under study.

The first-hand information from the CSR/HR heads in charge of CSR activities of the selected companies, regarding the CSR activities of their companies gave a good insight into the practical implementation of CSR practices in manufacturing companies. The primary data for the current study is collected from the managerial staff of the manufacturing companies through the questionnaire survey, which is considered as the most appropriate instrument for measuring the perceptions of an individual on a particular subject. For the secondary data, websites of Ministry of Corporate Affairs the annual reports and websites of the selected companies which exhibit the CSR activities are utilised for this study. An extensive literature review is done on the research works published in national and international journals related to the variables in this study. Online databases like Emerald, Springer, JSTOR, Taylor and Francis, EBSCO, Proquest and Scopus are used for this purpose.

3.7 SAMPLING DESIGN

3.7.1 Sampling Method and Sample Size

The researcher has used the judgemental sampling method for selecting the samples. From the total manufacturing companies in Kochi registered with ROC, Ernakulam, those companies which are listed, with more than 1000 employees and coming under the purview of CSR are selected for the current study. Five companies which satisfy all these inclusion criteria are selected, and the data are collected from the managerial staff of those companies.

As per Hair et al. (2010) , if the number of constructs is more than 7, there should be a minimum of 500 samples. In the current study, the total number of constructs comes to 7 and hence, the sample size of 519 seems adequate.

3.7.2 Units of Observation

Units of Observation are the managerial staff of manufacturing companies. The unit of observation is the same as the sampling unit in the current study.

3.8 TOOLS OF DATA COLLECTION

The objective of the present study is to examine the relationships among Perception of CSR practices, Organisational Trust, Organisational Identification, Importance of CSR (ICSR) and Affective Organisational Commitment (AOC) of employees working in the manufacturing sector based on empirical analysis. The questionnaire survey has been widely acknowledged as an efficient tool for measuring perceptions of individuals on a particular subject. Respondents are managerial staff working in the selected

manufacturing companies, and the questionnaires are given to the respondents. Self-reporting method is the approach used for data collection. Hence for the present study questionnaire survey method is employed for collecting data.

3.8.1 Corporate Social Responsibility

CSR perception of employees is measured using the CSR scale developed by Dyugu Turker (2009a) based on the stakeholder classification offered by Wheeler and Sillanpaa (1997). The existing research reveal that CSR has many definitions and has been measured using various scales representing the unidimensional or multidimensional concept of CSR . Since the present study conceptualises Corporate Social Responsibility based on stakeholder perspective, the researcher adapted widely used stakeholder-based CSR scale of Turker (2009a), validated in many existing studies (De Roeck & Delobbe, 2012; Farooq et al., 2014b; Nejati & Ghasemi, 2013; Wong & Gao, 2014)

The CSR scale of Turker (2009a) has four subscales consisting of 17 items to measure CSR towards Social & Non-Social Stakeholders (6 items), Customer (3 items), Employees (6 items) and Government (2 items). The CSR to Government scale consists of 2 items related to paying taxes to government on a regular basis and complying with legal regulations completely and promptly. The CSR to Government is not taken in the study on the basis of expert opinions and the prior studies which found that CSR to Government is insignificant in predicting Organisational Commitment (Turker, 2009b). Also, the item no: 6 of the ‘CSR to Social & Non-Social stakeholders’ scale (i.e. our company supports NGO in problematic areas) is found not loading properly to its factor in Exploratory Factor Analysis (EFA) and hence deleted the item from the final analysis. The fact that most of the companies are involving in

community program directly rather than through NGOs may be the reason for low loading. Participants are requested to indicate the degree to which they agreed with the given items in each dimension of Corporate Social Responsibility on a five-point Likert scale ranging from strongly agree to strongly disagree.

3.8.2 Organisational Identification

Organisational Identification is measured using the scale developed by Mael and Ashforth (1992) which had good reliability in previous literature (De Roeck & Delobbe, 2012; Farooq et al., 2014b; Kim, Lee, & Kim, 2010; W.Lam & Liu, 2014) to measure Organisational Identification in the current study. The participants are asked to rate the items on the scale on a five-point scale ranging from strongly agree to strongly disagree.

3.8.3 Organisational Trust

The trust of the employees towards the organisation is measured using the 7 item trust scale developed by Robinson and Rousseau (1994) to measure trust in one's employer. The trust is considered unidimensional even though the scale looks into the ability, consistency, integrity and benevolence of an employer. This scale had good reliability in the previous studies (Aryee, Budhwar, & Chen, 2002; Pugh, Skarlicki, & Passell, 2003; Shahnawaz & Goswami, 2011) and hence used in the current study to measure the Organisational Trust of the employees. One item in the scale is deleted due to low loading and cross loading in Exploratory Factor Analysis (explained later). Organisational Trust is rated by the respondents on the five-point Likert scale ranging from strongly agree to strongly disagree.

3.8.4 Affective Organisational Commitment

Affective Organisational Commitment of the employees is measured using the Organisational Commitment Scale developed by Allen & Meyer (1990). This scale has three dimensions of Organisational Commitment, i.e. Affective, Continuance and Normative in which the present research focuses only the affective component of Organisational Commitment. Affective Commitment Scale which consists of 8 items to measure the construct is widely adopted in the previous studies and has proved good reliability (Farooq et al., 2014b; W.Lam & Liu, 2014; Postmes, Tanis, & de Wit, 2001; Stites & Michael, 2011; ter Hoeven & Verhoeven, 2013) and hence adapted in this study.

An item of the AOC scale is deleted due to its similarity with one item in the Organisational Identification scale and also showed low loading in EFA (explained later). The 4th item, which is reverse coded, also showed low loading and hence is deleted. So the final data analysis consisted of 6 items of Affective Organisational Commitment Scale. All the items are to be rated on a five-point scale ranging from strongly agree to strongly disagree by the participants.

3.8.5 Importance of CSR (ICSR)

In this study, ICSR is operationalised as the extent to which the employee of the organisation believe the role of ethics and social responsibility in achieving organisational effectiveness. The attitude of an employee to the importance of CSR is measured using the Perceived Role of Ethics and Social Responsibility (PRESOR) scale developed by Singhapakdi et al., (1996). The original PRESOR scale, consisting of three factorial subscales comprised of 13 items, was developed to measure the managerial

perception towards ethics and social responsibility. Later the scale was modified by Etheredge (1999) into two factorial subscales, namely Importance of Ethics and Social Responsibility and Subordination of Ethics and Social Responsibility. The current research adapted the subscale ‘Importance of ethics and Social Responsibility’ of PRESOR scale comprised of five items to measure the managerial attitudes towards the importance of CSR. The PRESOR scale was used in various studies and found to have good reliability and validity (Nejati & Ghasemi, 2013; Turker, 2009b). The managerial staff are asked to rate the items on a five-point Likert scale ranging from strongly agree to strongly disagree.

3.9 PILOT STUDY

Prior to the final data collection process, pretesting of the questionnaire is carried out with a small group of respondents in order to check the face validity, content validity and reliability of the adapted scales. The questionnaire for the data collection is discussed with the experts in the field of CSR to ensure content validity and face validity of the questionnaire. The interview is carried out with the CSR/HR heads who are in charge of CSR activities of companies to understand the CSR activities undertaken by their respective companies and mode of its implementation in the wake of CSR rule 2014. On the basis of discussion with the experts, some items in the questionnaire needed to be rephrased to suit the present research context. The pilot study is conducted among the managerial staff of the manufacturing companies in Kochi from September 2017 to December 2017. The questionnaire had a total of 62 items, 7 items related to the general awareness of managerial staff about CSR and CSR in their company, 12 items measuring the demographic and profile of respondents and the remaining 41 measuring

the variables involved in the study. The researcher received 101 filled questionnaires from the managerial staff of different manufacturing companies in Kochi, out of which 77 were usable questionnaires. So the pilot study analysis is done on the basis of 77 valid data. The reliability scores of the variables from the pilot study are reported in the table (3.1).

3.9.1 Reliability

Reliability of an instrument is the extent to which it yields a consistent score of the variable on repeated trials (Carmines & Zeller, 1979). In the present study, the internal consistency method is used to estimate the reliability of the scales. The internal consistency of the scale refers to the homogeneity of items on a particular scale. Cronbach's alpha, the most acceptable measure of internal consistency is used to assess the reliability of all the scales used in the study. In this test, the internal consistency is evaluated based on the inter-relatedness of items in the scale (Cronbach, 1951). Cronbach's Alpha value of 0.7 or higher is considered to be the minimum criterion for demonstrating good internal consistency of established scales (Nunally, 1978). Even though some studies support lower thresholds depending on the number of items in the measurement scales. In case of exploratory research, an Cronbach's alpha value of 0.6 or above is considered significant (Hair et al., 2010).

Table 3.1: Results of Reliability Analysis – Pilot Study

Construct	Cronbach's Alpha
CSR to Social & Non-Social stakeholders	0.821
CSR to customers	0.725
CSR to employees	0.877
Organisational Identification	0.782
Organisational Trust	0.643
Importance of CSR (ICSR)	0.709
Affective Organisational Commitment	0.719

In the current study, all variables have Cronbach's alpha values above 0.70 except Organisational Trust. The results reveal that the scales have good reliability and hence used for final data collection. Incidentally, low reliability is found in the Organisational Trust scale. It is traced that the reverse coded questions in the questionnaire might have misconceived by the managerial staff. So on the basis of further discussion with experts, the statements were further simplified to get an accurate perception in the final data collection.

3.10 GENERATION OF DATA RECORDS FOR FINAL SURVEY

The research process involved both quantitative and qualitative phases. The qualitative phase comprised of a series of interviews and discussions conducted with the experts in the field of CSR and from the academic world (Table 3.2). The discussion helped the researcher to get deeper insights into the practical implementation of CSR in India. The quantitative phase consists of collecting data from the managerial staff in person by the researcher as well as through online forms. The researcher contacted the targeted companies and sought their authorisation and support for data collection. The researcher personally visited the selected companies and with the permission of the HR Manager, distributed the questionnaires to the respondents after explaining the purpose of the current research. The researcher also distributed the questionnaire online to the target respondents who were not accessible in person. The data is collected through Google forms, a web portal for conducting an online survey. The researcher sent the Google form link to the target respondents via e-mail and WhatsApp through which they filled the questionnaire online. A number of follow-ups were made to collect the data.

Table 3.2: Panel of Experts Consulted

Sl. No.	Company
1	BPCL – Kochi Refinery Ltd
2	Cochin Shipyard Ltd
3	Kitex Garments Ltd
4	Apollo Tyres Ltd
5	V Guard Ltd
6	Synthite Industries Ltd
7	Sudchemie India Pvt Ltd
8	Arjuna Naturals Extracts Ltd
9	Hindustan Insecticides Ltd
10	Factory and Boilers

3.11 STATISTICAL ANALYSIS AND VALIDATION

The socio-demographic variables like gender, age, marital status and educational qualification of the respondents have been used to analyse the profile of the respondents. The statistical analysis related to Exploratory Factor Analysis and various assumptions such as reliability, normality, multicollinearity and common method variance are carried out using IBM SPSS-23. Exploratory Factor Analysis is performed to ensure the unidimensionality of the constructs under study. The analysis eventually progressed to the conceptual model for testing. In the initial phase, the Confirmatory Factor Analysis is performed by SEM using AMOS-24, to test the goodness of fit for the measurement model. Convergent validity and Discriminant validity are also ensured before testing the final structural model. Subsequently, the integrated structural model, incorporating all the variables under study excluding the moderating variable (ICSR) is tested using AMOS 24. The direct hypothesis on the independent variable and its corresponding dependent variable are tested using AMOS 24. Since, AMOS is not designed

to find the specific mediation and moderation through which the independent variable influences the dependent variable, the researcher used Hayes' PROCESS macro for SPSS for testing the mediation and moderated mediation Hypotheses. Model 6 of Hayes (2018) Process is used for mediation analysis, and Model 84 is used for moderated mediation analysis.

3.12 CONCLUSION

The chapter expounded the different aspects of the research methodology used in the study to test and validate the conceptual research model. Though the major thrust of the study is quantitative in nature, the researcher applied qualitative approach comprising of interviews with experts in the field of CSR as well as experienced academicians who offered the effective recommendations to bring more precision and clarity to the study during the initial phase. The second phase included questionnaire design, data collection methods, sampling design and analysis design. The next chapter explains in detail the analysis procedures employed in the present study.



- 4.1 Preliminary Data Analysis
- 4.2 Profile of Respondents
- 4.3 Exploratory Factor Analysis (EFA)
- 4.4 Reliability
- 4.5 Descriptive Statistics
- 4.6 Tests of Assumptions
- 4.7 Structural Equation Modelling (SEM)
- 4.8 Confirmatory Factor Analysis: Assessing the Measurement model
- 4.9 Assessing the Structural model without including ICSR
- 4.10 Hayes' PROCESS
- 4.11 Hypotheses Testing - Serial Multiple Mediation
- 4.12 Moderated Mediation or Conditional Process Analysis
- 4.13 Conclusion

This chapter presents the empirical validation of the conceptual model on the basis of results obtained from the analysis of the final data. The chapter brings out the details of the socio-demographic profile of the respondent employees followed by testing of various assumptions like normality, multicollinearity and correlation. The test of common method bias, dimension reduction, reliability and validity of the seven constructs included in the conceptual framework are also reported in this chapter. Integrated conceptual model excluding the moderator is tested using IBM AMOS-24 and also examines the direct hypothesis. Moderation and mediation analysis are conducted using Hayes (2018) PROCESS macro in the study.

4.1 PRELIMINARY DATA ANALYSIS

Data has screened to ensure its accuracy after the data collection process. The preliminary screening has been conducted for missing data, outliers, and incomplete questionnaires. After the screening, 519 data has been selected for the final analysis out of 650. Datasets with missing values above ten percent in demographic variables and data responses are rejected in order to avoid bias during data analysis. And extreme univariate outliers are removed with the help of boxplot using SPSS. However, minimal evidence of serious multivariate outliers is accepted. Finally, 519 datasets are retained for further analysis generating a 79.8 percent of usable response rate.

4.2 PROFILE OF RESPONDENTS

4.2.1 Demographic Profile of Sample Respondents

This section surveys and analyses the gender, age, educational qualification, and marital status of the employees. These variables constitute the integral profile of the respondents.

Table 4.1 Demographic Profile of Respondents

Gender	Frequency	Percentage
Male	402	77
Female	117	23
Total	519	100.0
Age	Frequency	Percentage
20-30	202	38.9
31-40	173	33.3
41-50	77	14.8
Above 50 years	67	12.9
Total	519	100

Education	Frequency	Percentage
Graduation	234	45.1
Post Graduation	120	23.1
Ph.D	1	.2
Professional Graduate	132	25.4
Others	32	6.2
Total	519	100.0
Marital Status	Frequency	Percentage
Married	347	66.9
Unmarried	172	33.1
Total	519	100.0

Out of 519 respondents, 77 percent were men, while the remaining 23 percent were women. According to their age, the respondents are classified into four groups, namely 20-30, 31-40, 41-50 and above 50 years. 38.9 percent of the respondents belong to the age group of 20-30, 33.3 percent belong to 31-40 age group, 14.8 percent belong to the age group 41-50, and the remaining 12.9 percent belong to the age group above 50 years. The above table depicts that education qualification of the respondents is classified into five groups. In the grouping, 45.1 percent of the respondents have only graduation, while 48.7 percent together accounts for postgraduation, professional graduation and Ph.D. The table 4.1 shows the marital status of the respondents. 66.9 percent of the respondents are married and the remaining 33.1 percent are unmarried.

4.2.2 Mandatory - CSR Questions

In this section, the awareness of employees about the mandatory CSR rule, 2014, the involvement in community-related CSR activities of their companies and the means of communication through which they are being informed about the CSR initiatives of their company are analysed.

4.2.2.1 Awareness about the Mandatory CSR

Table 4.2 shows the awareness of employees of the company about the mandatory CSR rule, which came into effect on 1st April 2014 through the Indian Companies Act 2013.

Table 4.2: Classification of Respondents based on Awareness about Mandatory CSR

Awareness	Frequency	Percent
No	52	10
Yes	467	90
Total	519	100

Regarding the implementation of the new CSR rule in India, 90% of respondents are aware of the mandatory CSR rule while only 10% are not aware of it. The result indicates that CSR has become a prominent notion in the business arena, and most of the employees are updated regarding Corporate Social Responsibility.

4.2.2.2 Personal Involvement in the Firm's CSR

The personal involvement of the respondents in the CSR activities of their organisation is depicted in Table 4.3.

Table 4.3: Classification of Respondents based on Personal Involvement in CSR

Personally Involved	Frequency	Percentage
No	321	61.8
Yes	198	38.2
Total	519	100

Community related CSR activities are executed by a CSR cell of each company. The active involvement of interested employees of other departments in CSR activities adds to the effectiveness of the company's CSR activities. As well it creates a positive image in the mind of the employees about their organisation. Besides, some companies apply participatory methods to motivate the employees in their CSR activities, such as inviting suggestions from the employees in selecting the areas for undertaking CSR activities. Table 4.3 shows that out of 519 respondents, 198 respondents have directly participated in some kind of CSR activities, while 321 respondents have not involved personally in the CSR activity of the company. It indicates that the involvement of employees in CSR is relatively low (38.2 %).

4.2.2.3 CSR Communication Methods in Organisation

The study shows that different communication methods are used in every organisation through which the respondents are being informed about the CSR activities of their organisations. The commonly used organisational communication methods are given below in Figure 4.1

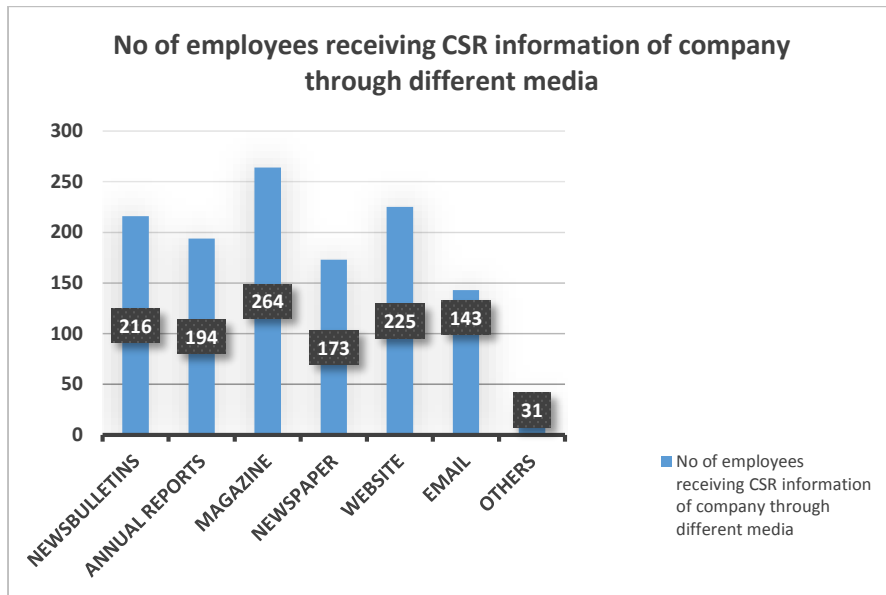


Figure 4.1: Classification of respondents based on Various CSR Communication Methods

The analysis depicts the different communication methods used by the companies to communicate their CSR activities to the employees. Communication media mainly consists of news bulletins of the company, annual reports, magazine, newspaper, the website and email of the company. And the category of ‘others’ constitutes word of mouth, monthly meetings, WhatsApp and such other social media. As seen in the Figure 4.1, the most effective methods through which the organisations communicate CSR activity are magazine (264 respondents), website (225 respondents) and in-house news bulletins (216 respondents). Apart from in-house magazines, websites, and news bulletins, the annual reports, newspaper and mails are equally playing a significant role in the communication process of CSR activities as seen in the Figure 4.1.

4.3. EXPLORATORY FACTOR ANALYSIS (EFA)

To confirm the unidimensionality of the data set, Exploratory Factor Analysis is performed in the final data set. EFA prepares the variables for cleaner structural equation modelling by identifying correlation and construct issues. Hence it would be beneficial to conduct an EFA for new data sets even when established scales are used in the study (Gaskin, 2016). Although this study has used only established scales, there is always a possibility of varying responses on certain items from respondents of different cultures. It can affect the reliability and validity of the measurement scale. Hence EFA is done in the current study as well. Principle Component Analysis with varimax rotation is performed in IBM SPSS-23 on all seven constructs in the study.

The prerequisite for performing factor analysis on data are sampling adequacy and correlation among items of the scale. These requirements are gauged using Kaiser-Meyer-Olkin (KMO) test and Bartlett's Test of Sphericity. The KMO test measures the sampling adequacy for variables in the model for performing Principal Component Analysis. The KMO statistic ranges from 0 and 1. The high values closer to 1 indicates the suitability of the data for factor analysis. Kaiser (1974) recommends that the KMO statistic greater than 0.5 are barely acceptable. Moreover, values in 0.60s are mediocre, values 0.70s are middling, values in 0.80s are meritorious, and values in 0.90s are marvellous (Hutcheson & Sofroniou, 1999). Correlation among the scale items is tested by Bartlett's Test of Sphericity. It tests the null hypothesis that the correlation matrix is an identity matrix, indicating no correlation among variables and therefore unsuitable for factor analysis. A significant result ($p < 0.05$) confirms that the correlation matrix is not an identity matrix and hence suitable to run a meaningful EFA.

The present study deals with seven constructs namely CSR to Social & Non-Social stakeholders, CSR to customers, CSR to employees (the 3 dimensions of CSR taken in the study as first-order constructs), Organisational Identification, Organisational Trust, Importance of CSR (ICSR) and Affective Organisational Commitment. EFA is performed taken into account all constructs at a time to ensure the unidimensionality of each construct under study.

Table 4.4: KMO and Bartlett's Test of Sphericity

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.946
Bartlett's Test of Sphericity	Approx. Chi-Square	11710.702
	df	666
	Sig.	0.000

The KMO value, measuring sample adequacy in the study obtained is 0.946, a value which is highly acceptable as the threshold value is greater than 0.6. Therefore sampling adequacy is taken as confirmed. Bartlett's test of sphericity is found to be significant at 0.01 ($p < 0.01$) with a test value of 11710.702 which ensures sufficient correlation in the data. Thus the suitability of the data for the factor analysis is confirmed.

Factor loadings of 0.50 or higher values are taken as significant loadings considering the sample size of the study (N=519). As per the guidelines in Hair et al. (2010), although factor loadings in the range of ± 0.30 to ± 0.40 are considered to meet the minimal level for the interpretation of structure, values greater than ± 0.50 are considered necessary for practical significance.

In EFA, the item No. 6 (Our company supports NGOs working in problematic areas) in the ‘CSR to Social & Non-Social stakeholders’ scale of Turker (2009a) is found not loading properly to its factor and hence deleted from the final analysis. EFA also reveals the low factor loading of item No: 5 (I think that I could easily attached to another organisation as I am to the present organisation) and item No.3 (I really feel as if this organisation’s problems are my own) in Affective Organisational Commitment Scale of Allen & Meyer (1990). Item No. 5 is not included in the abridged AOC scale by Meyer, Allen, & Smith (1993) and hence deleted from the present study. Also, item No.3 (I really feel as if this organisation’s problems are my own) is considered, having similarities with the Organisational Identification scale items and found cross loading in EFA analysis. Even though some scholars accounted Organisational Identification and Affective Organisational Commitment are synonymous, the studies found that they are relative but distinct constructs. According to Riketta & van Dick (2012), the said item contributes to the high correlation between Organisational Identification and AOC. Therefore, following Conway and Lance's (2010) recommendation, we dropped out this item in order to prevent artifactual inflation of the relationship between Organisational Identification and AOC (Conway & Lance, 2010; Riketta & Van Dick, 2012). Finally, in the present study, the researcher considers 6 items of Affective Organisational Commitment scale (Allen & Meyer, 1990).

Through EFA, low loading and cross loading is also found in the item No: 6 (My employer treats me fairly) in Organisational Trust scale of Robinson and Rousseau (1994). Hence the item is removed from the final study to ensure unidimensionality of the scale and good model fit. Thus the

final items are reduced to 6 in estimating the Organisational Trust of the employees.

In the final analysis, after the deletion of the low-loaded and cross-loaded items, the items are loaded strongly to the factors (Appendix 2). The seven-factor structure with Eigenvalue greater than 1 (1.090) explains 65.976% of variance emerged (Appendix 3), which is more than the threshold limit of 50 percent (Hair et al., 2010).

Table 4.5: The Final Measurement Scale after PCA

Sl. No.	Construct	No of items	Scale adapted
1	CSR to Social & Non-Social Stakeholders	5	Turker (2009a)
2	CSR to Customers	3	Turker (2009a)
3	CSR to Employees	6	Turker (2009a)
4	Organisational Identification	6	Mael and Ashforth(1992)
5	Organisational Trust	6	Robinson and Rousseau (1994)
6	Importance of CSR (ICSR)	5	PRESOR (Singhapakdi et al., 1996)
7	Affective Organisational Commitment (AOC)	6	Allen and Meyer (1990)
	Total	37	

4.4 RELIABILITY

Reliability refers to the extent to which a variable or set of variable is consistent to what it intends to measure (Hair et al., 2010). It assesses the degree of consistency between multiple measurements of a variable. Reliability of a scale refers to the extent to which it yields consistent results if it is used in the identical state of affairs on repeated instances. The reliability

of the refined instrument in the current study has been validated through Cronbach's Alpha and Composite Reliability. Cronbach's alpha and composite reliability are the measures of internal consistency, and it is used for figuring out the internal consistency among the variables in the summated scale. In this test, the internal consistency is evaluated primarily based on the inter-relatedness of items in the scale (Cronbach, 1951). Various reviews on the acceptable values of Cronbach's alpha endorse that it ought to vary from 0.70 to 0.95 (Nunnally & Bernstein, 1994; Bland & Altman, 1997; DeVellis, 2016). Cronbach's alpha of 0.70 is considered to be the minimum reliability required for a scale (Nunnally, 1978). Cronbach's Alpha values for all the scales used in this study are above the threshold value of 0.70 and hence verify the reliability of the scale for further analysis. Composite reliability calculated as a section of measurement model analysis will be given in the subsequent sections.

Table 4.6: Reliability Analysis of Seven Constructs

Construct	No of items	Cronbach's Alpha
CSR to Social & Non-Social stakeholders (SocCSR)	5	0.832
CSR to Customers (CusCSR)	3	0.766
CSR to Employees (EmpCSR)	6	0.902
Organisational Identification (OID)	6	0.863
Organisational Trust (OT)	6	0.896
Importance of CSR (ICSR)	5	0.826
Affective Organisational Commitment (AOC)	6	0.907

4.5 DESCRIPTIVE STATISTICS

The mean and standard deviation of the responses provided by 519 respondents in regard to the variables under study is exhibited in Table 4.7.

Table 4.7: Descriptive Statistics of Variables

Variable	Mean	Standard Deviation	N
CSR to Social & Non-Social Stakeholders (SocCSR)	4.2058	0.57278	519
CSR to Customers (CusCSR)	4.3507	0.61853	519
CSR to Employees (EmpCSR)	3.9457	0.77713	519
Organisational Identification (OID)	4.0947	0.67741	519
Organisational Trust (OT)	4.2852	0.58577	519
Importance of CSR (ICSR)	4.3861	0.51626	519
Affective Organisational Commitment (AOC)	4.0026	0.73433	519

4.6 TESTS OF ASSUMPTIONS

4.6.1 Normality

Normality refers to the extent to which the distribution of sample data corresponds to a normal distribution (Hair et al., 2010). In the case of a large number of samples (above 200), statistical tests of normality often reject the hypothesis that sample data is normally distributed (Hair et al., 1995). While the degree of non-normality is only small and has no impact on the reliability of the statistical analysis. In such a case, graphical technique like normal P-P plot is found to be useful. The normality of raw data is not an important concern in such situations. Rather, the normality of the residuals after the model has been defined, is considered important in normal P-P plot of Regression Standardized Residuals. Since this study uses a large sample size, normality assumption of all the latent variables is assessed based on visual

examination of normal P-P plot. Normality, therefore, is established through this step and it is found that sample data are normally distributed (Figure 4.2). Along with a visual examination of normal P-P plot, kurtosis and skewness value of all variables are found to be within +2 and -2 (West et al., 1995; Sposito et al., 1983) (Table 4.8).

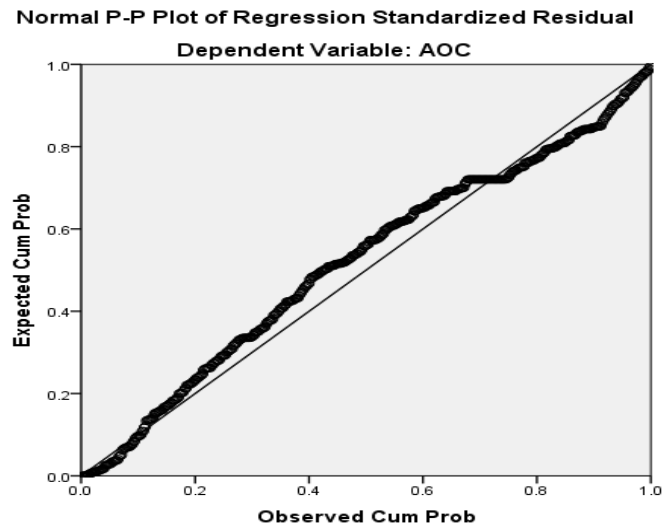


Figure 4.2: Normal P-P Plot

Table 4.8: Skewness and Kurtosis Values of the Variables

Variables	Skewness	Kurtosis
CSR to Social & Non-Social Stakeholders	-0.692	1.353
CSR to Customers	-0.921	0.871
CSR to Employees	-0.863	0.665
Organisational Trust	-0.597	0.332
Organisational Identification	-0.435	-0.433
Affective Organisational Commitment	-0.501	0.037
Importance of CSR (ICSR)	-0.425	-0.243

4.6.2 Multicollinearity

Multicollinearity is checked through the Variable Inflation Factor (VIF) values, and all values are found to be below 3 which is within the acceptable limit, and tolerance values are above 0.4 for which the threshold is 0.10 (Gaskin, 2016). Thus these values ensure no multicollinearity issues within the data (Table 4.9)

Table 4.9 Multicollinearity – Tolerance and VIF

Constructs	Collinearity Statistics	
	Tolerance	VIF
CSR to Social & Non-Social stakeholders	0.528	1.892
CSR to customers	0.553	1.809
CSR to employees	0.506	1.997
Organisational Trust	0.553	1.807
Organisational Identification	0.568	1.760
Importance Of CSR (ICSR)	0.680	1.471

4.6.3 Bivariate correlations

Bivariate correlations among all variables under the study are carried out, and it is found that all the variables are positively correlated at 0.01 significant level. The maximum value of correlation among the variables is 0.640, and no values have gone beyond 0.80, indicating that there are no multicollinearity issues with the measures used (Table 4.10).

Table 4.10: Pearson Correlation among the Constructs

		1	2	3	4	5	6	7
1	CSR to Social & Non-Social stakeholders	1						
2	CSR to customers	0.519**	1					
3	CSR to employees	0.615**	0.507**	1				
4	Organisational Trust	0.503**	0.526**	0.552**	1			
5	Organisational Identification	0.492**	0.490**	0.526**	0.545**	1		
6	ICSR	0.415**	0.497**	0.329**	0.394**	0.447**	1	
7	AOC	0.463**	0.461**	0.535**	0.640**	0.639**	0.444**	1

** . Correlation is significant at the 0.01 level (2-tailed)

4.6.4. Common Method Bias

Common Method Bias, also known as Common Method Variance can be a source of measurement error when data for independent, mediating, moderating and dependent variables are collected from the same respondent (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). Since all the constructs in this study are assessed through the self-reporting - questionnaire method, the measurement is exposed to common method variance. Harman's single factor test is conducted to test the presence of common method bias. This test works with the principle that if a substantial amount of common method variance is present, either (a) a single factor will emerge from factor analysis or (b) one general factor will account for the majority of covariance among the variables (Podsakoff et al., 2003). Accordingly, Exploratory Factor Analysis is performed using SPSS in order to extract a single factor from all variables and

examined the unrotated factor solution to determine the effect. The test results reveal that common method bias is not a great concern in this study since the maximum variance explained by the single factor is 37.59 percent which is much lesser than the cut-off of 50 percent (Podsakoff & Organ, 1986). Further details are presented in Appendix 3.

4.7 STRUCTURAL EQUATION MODELLING (SEM)

Structural Equation Modelling (SEM) is a multivariate technique combining properties of multiple regression and factor analysis. It enables the researcher to simultaneously examine a series of interrelated dependence relationships among the measured variables and latent variables as well as between several latent constructs (Hair et al., 2010). While the dependence relationship between the indicators or measured variables and their concerned constructs is explained by the measurement model, the structural model depicts the dependence relationship between constructs. SEM is a group of statistical models that seek to describe the relationship among multiple variables. SEM examines the structure of interrelationships expressed in a series of equations which depicts all the relationships among the constructs in the study. Constructs are unobservable and latent factors represented by multiple variables. SEM is the combination of both dependent and independent techniques, and it is known by various names such as covariance structure analysis, latent variable analysis even by the name of a specialised software package such as LISREL, AMOS, PLS (Hair et al., 2010). In this study, SEM with AMOS 24 software is used which is a powerful multivariate analysis tool that simultaneously adopts multiple regression and confirmatory factor analysis to provide an estimation of interrelated dependencies of the

dependent and independent variables (Fornell and Larcker, 1981; Byrne, 2010).

The two major steps in Structural Equation Modelling are the assessment of the measurement model and assessment of the structural equation model. Confirmatory Factor Analysis, which is a part of SEM techniques is carried out to estimate the measurement model, which specifies the relationship between observed indicators and their basic constructs. The measurement model explains as to how the latent constructs are measured by the observed variables and verify the reliability and construct validity (Jorakeskog and Sorbom, 1989). CFA is employed in this study to confirm the factor structure extracted in the EFA. As the estimation of the measurement model verifies the fitness of the data to a hypothesised model, validation of the measurement model is a prerequisite before entering into the structural model assessment. Good fit of the CFA model leverages the researcher to perform the structural equation model. Confirmatory Factor Analysis is carried out for the full model, including independent variables, dependent variables, mediating variables, moderating variables along with their respective indicators.

4.7.1 Reliability and Validity in Confirmatory Factor Analysis.

CFA measures the unidimensionality, validity and reliability of the latent construct. Unidimensionality of the latent construct is a prerequisite for the estimation of validity and reliability of the data (Hair et al., 1995). The validity and reliability are based on the assumption of unidimensionality (Nunally and Bernstein, 1994). Reliability and validity of the final data should be ensured before proceeding to the data analysis and interpretation. However, unidimensionality is ensured in this study by performing Exploratory Factor

Analysis (Principle Component Analysis) and deleted those items which showed low-loading and cross-loading to the construct.

While performing CFA, it is indispensable to ascertain convergent and discriminant validity as well as reliability. If the validity and reliability of the factors are not adequate, it is pointless to proceed to the causal structural model. In AMOS, reliability and validity is established through various measures such as Composite Reliability, Average Variance Extracted (AVE) and Maximum Shared Value (MSV). Reliability is confirmed when Cronbach's Alpha and Composite reliability values are above 0.70. Cronbach's Alpha values are above 0.70 as depicted in Table 4.6. Convergent validity is confirmed when the Average Variance Extracted (AVE) for the constructs are above 0.50. Discriminant Validity is ascertained when Average Variance Extracted (AVE) is greater than Maximum Shared Variance (MSV) and the square root of AVE is greater than inter-construct correlations (Field, 2005). Reliability and validity analysis are carried out for the entire constructs of the conceptual model at a time. The composite reliability and the validity are calculated using Stats Tool Package (Gaskin, 2016) and found all of them to be above the threshold limit. The output is given in Table 4.11.

Table 4.11: Composite Reliability, Convergent Validity and Divergent Validity

	CR	AVE	MSV	AOC	SocC SR	CusC SR	Emp CSR	OID	OT	ICSR
AOC	0.908	0.624	0.496	0.790						
SocCSR	0.836	0.505	0.497	0.516	0.711					
CusCSR	0.768	0.524	0.421	0.540	0.649	0.724				
EmpCSR	0.903	0.610	0.497	0.573	0.705	0.620	0.781			
OID	0.865	0.517	0.496	0.704	0.581	0.608	0.602	0.719		
OT	0.900	0.600	0.437	0.661	0.578	0.629	0.598	0.591	0.774	
ICSR	0.833	0.501	0.386	0.501	0.493	0.621	0.347	0.504	0.459	0.708

- The composite reliability values of all constructs in the study are above 0.70, which authenticates good reliability of the measurement scale.
- The Average Variance Extracted (AVE) of all constructs is greater than its threshold limit of 0.50, which ensures the convergent validity of the measurement tool.
- Average Variance Extracted (AVE) of all constructs is greater than its Maximum shared value (MSV,) which is evidence of discriminant validity. The Square root of AVE greater than inter-construct correlations also indicates the discriminant validity of the measurement tool.

Since adequate reliability and validity are ensured for all constructs in the conceptual model, the next step of SEM is the assessment of the fit of the measurement model. All constructs in the study are examined together to ascertain the model fit. There are various fit indices which indicate the model fit such as Goodness of Fit Index (GFI), Adjusted Goodness of Fit Index

(AGFI), Comparative Fit Index (CFI), Tucker-Lewis Index (TLI), Root Mean Square Error of Approximation (RMSEA), Standardised Root Mean Square Residual (SRMR). These fit indices can be categorised into Absolute Fit, Incremental Fit and Parsimonious Fit. According to Hair et al., (2010), at least one fit index from each category should be used for determining the fit of the model.

The model fit compares the theory to reality by assessing the similarity of the estimated covariance matrix to the observed covariance matrix. If both are same, it is assumed that the theory is perfect. The closer the values of these two matrices are to each other, the better the model is to fit (Hair et al., 2010).

4.7.2 Model Fit Indices

a) Chi-square Statistic

Chi-square (χ^2) statistic tests the null hypothesis that the estimated variance-covariance matrix of indicator reproduces the observed or sample variance-covariance matrix. In SEM, a good fit is implied when the χ^2 statistic is insignificant (Bagozzi & Yi, 2012). χ^2 -value is sensitive to sample size. and so, in case of large sample size, the chances of getting a satisfactory model drops. Also, as the number of observed variables increases, the Chi-square statistic is likely to be greater and significant. As a result of these two problems in χ^2 statistic, researchers have suggested many alternate indices. One such index is χ^2 /degrees of freedom (Normed-Chi-square) suggested by Wheaton, Muthen, Alwin and Summers (1977). Normed Chi-square is a simple ratio of χ^2 to the degrees of freedom for a model. The value of χ^2 /df, if less than 3 indicates a better fitting model for the samples size of 750 and complex models (Hair et al., 2010).

b) Goodness of fit (GFI) and Adjusted Goodness of Fit (AGFI) indices

Jöreskog and Sörbom (1989) have suggested the two goodness-of-fit indices, namely GFI and AGFI. GFI is a measure of the relative amount of variance and covariance in the sample data that could be jointly explained by the hypothesised model. AGFI adjusts GFI for model parsimony and incorporates penalty for additional parameters used. Both GFI and AGFI vary between 0 and 1; a value greater than 0.90 is required to accept a model (Byrne, 2010; Hox & Bechger, 1998).

c) RMSEA and RMSR

Root Mean Square Error of Approximation (RMSEA) tries to assess the average amount of misfit for a model per degree of freedom (Bagozzi & Yi, 2012). A lower value shows that the given model approximates well, and usually, RMSEA values less than 0.08 are acceptable. The confidence interval for RMSEA shows whether the value calculated is significantly larger than the required value (Byrne, 2010). Root Mean Square Residual (RMR) represents the average residual obtained by fitting of the variance-covariance matrix of the sample data to the variance-covariance matrix for the hypothesized model (Byrne, 2010). The magnitude of RMR is relative to the observed variance and covariance and is difficult to interpret. While Standardized RMR (SRMR) represents the average value across all standardized residuals and ranges from 0 to 1, a value less than 0.08 for SRMR are acceptable (Bagozzi & Yi, 2012; Byrne, 2010; Hu & Bentler, 1999).

d) NFI, CFI and Relative Fit Index

Bentler and Bonett (1980) suggested the Normed Fit Index (NFI), which provides an indication of variation in the data. Bentler (1990) modifies NFI in order to consider sample size and has proposed the Comparative Fit

Index (CFI). NFI and CFI compare the hypothesized model with an independence (null) model. Independence model is the model which assumes the correlation between all variables as zero. Relative Fit Index (RFI) is also a modification of NFI proposed by Bollen (1986). Values of NFI, CFI and RFI varies between 0 and 1 and values greater than 0.90 is considered to be requisite (Bentler, 1990).

e) TLI (Tucker Lewis Index)

TLI known as non normed fit index (NNFI) compares the normed chi-square values for the null and specified model, to some extent takes into account model complexity. Model with good fit have values that approach 1 and higher the value, the better the model.

4.8 CONFIRMATORY FACTOR ANALYSIS: ASSESSING THE MEASUREMENT MODEL

Confirmatory factor analysis for the integrated model comprising of CSR to Social & Non-Social stakeholders, CSR to Customers, CSR to Employees, Organisational Identification, Organisational Trust, Affective Organisational Commitment along with Importance of CSR (ICSR) is done.

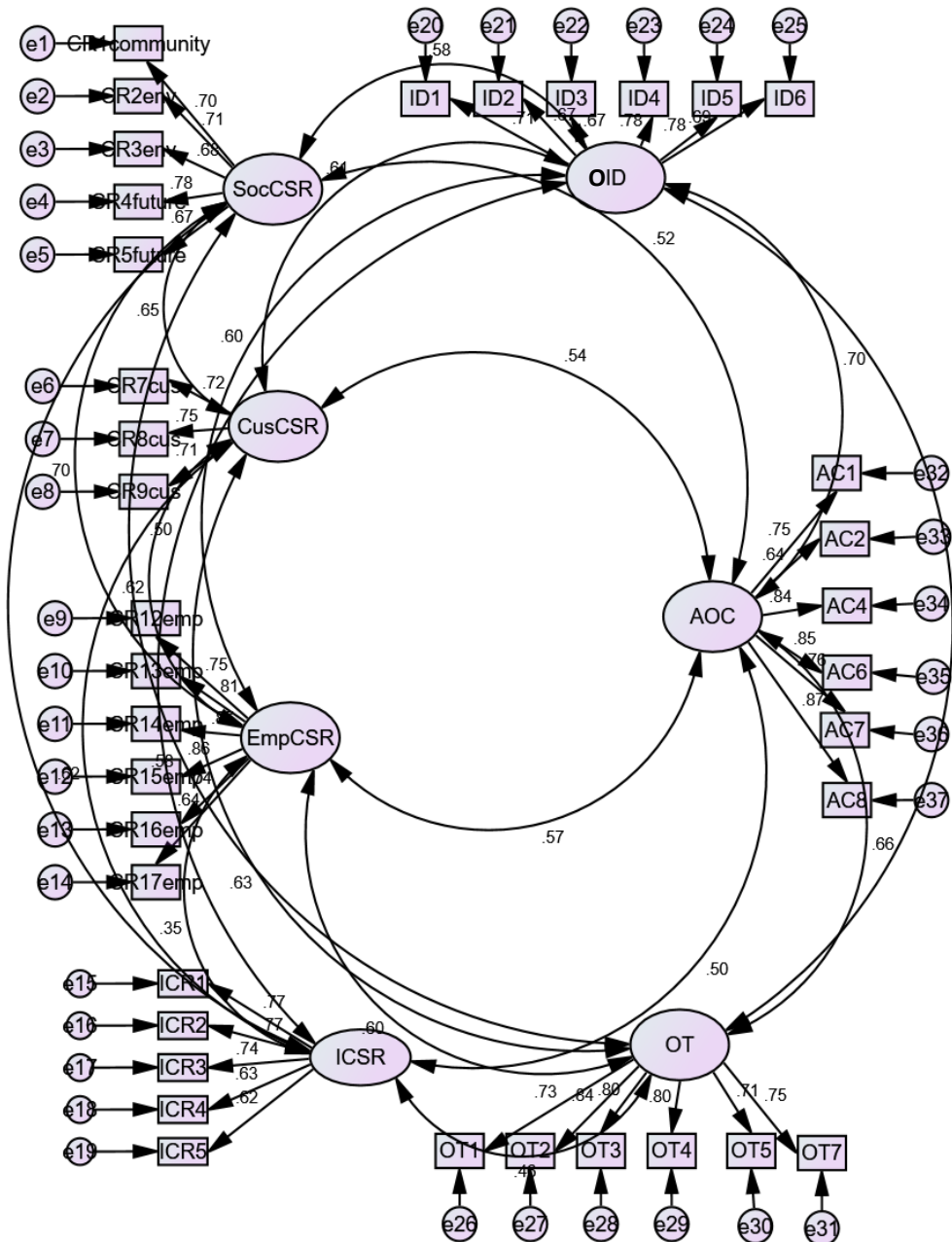


Figure 4.3: CFA of Integrated Model

The loading of all items in CFA is found to be above 0.60, which indicates good convergent validity of the latent constructs. As the unidimensionality has already been ensured by deleting the low loaded and cross-loaded items in Exploratory Factor Analysis, no further deletion is required in CFA to ensure unidimensionality. Since the index values show a good fit, no deletion or modification is made in the final measurement model.

The values of fit measures obtained from CFA of the conceptual model are as follows; Chi-Squared with 608 degrees of freedom, χ^2 (608) = 1690.909, $p < 0.01$; the ratio of chi-square to the number of degrees of freedom (normed χ^2) = 2.781; Comparative Fit Index (CFI) = 0.905; Goodness of Fit Index (GFI) = 0.841; Adjusted Goodness of Fit Index (AGFI) = 0.817; IFI = 0.905; Tucker-Lewis Index (TLI) = 0.896; the Root Mean Squared Residual (RMR) = 0.033; Root Mean Square Error of Approximation (RMSEA) = 0.059.

Table 4.12: Integrated Model Fit Indices of Confirmatory Factor Analysis

Name of Category	Name of Index reported in the study	Index value obtained in the current study	Acceptable level	Literature support
Absolute Fit	GFI	0.841	GFI > 0.90	Joreskog & Sorbon (1984)
	RMSEA	0.059	RMSEA < 0.08	Browne & Cuddeck (1993)
	RMR	0.033	RMR < 0.08	Hu & Bentler (1999)
Incremental Fit	AGFI	0.817	AGFI > 0.90	Tanaka & Huba (1985)
	CFI	0.905	CFI > 0.90	Bentler (1990)
	TLI	0.896	TLI > 0.90	Bentler & Bonnet (1980)
Parsimonius	Chi Square / df	2.781	Chi Square / df < 3	Marsh & Hocevar (1985)

The above table shows the three categories of Model Fit , values of fit indices obtained in the present study and their level of acceptance supported by literature (adapted by Awang, 2015).

RMSEA index value (0.059) indicates that the measurement model has the best fit. GFI value ranges from 0 to 1; the higher the value greater is the model fit. Here GFI value (0.841) can be considered as a reasonable fit since it is close to 0.90. GFI is sensitive to samples and complex models and hence not much used for ascertaining the model fit in the latest researches. AGFI value (0.817) also indicates good fit as it is above the threshold limit of 0.80, as stated by Hu and Bentler (1999). The index value of CFI (0.905) is above the threshold limit of 0.90 and hence indicates a good model fit. The value of TLI (0.896) can also be considered as a good fit as it can be rounded to the threshold limit of 0.90. The value of RMR (0.033) is below the threshold value of 0.08, indicating a good model fit . The parsimonious measure, normed chi-square was found to be in the acceptable level as the CMIN/df value (2.781) is lower than its threshold value of 3.

Results of CFA analysis showed that all the fit measures of the measurement model fall within the acceptable range, and hence, the present CFA model is accepted. So it is concluded that all the latent constructs under study fit well in the integrated model.

Good measurement model justifies proceeding for the assessment of the causal relationship among the construct in the structural equation model. During the CFA of the measurement model, unidimensionality, reliability and validity of all constructs in the study are established. One of the objectives of the present study is to validate the integrated conceptual model empirically.

Hence the study examines the effect of CSR perceptions of the employees on the Affective Organisational Commitment through 3 mediation process, i.e. two parallel mediation through Organisational Identification and Organisational Trust, and also the serial mediation of Organisational Trust and Organisational Identification in the relationship between CSR and AOC. As SEM is designed to examine the simultaneous effect of different relations, this study also confirms the effect of CSR on AOC through the simultaneous path of mediators. The specific indirect effect of each mediator, which is a latent variable, is not supported in AMOS. Hence specific mediation effect is ascertained through Hayes' PROCESS macro, which is designed exclusively to examine the mediation and moderation mechanisms of the study. Since this study carries both mediation and moderation processes, further analysis will be conducted using Hayes PROCESS.

4.9 ASSESSING THE STRUCTURAL MODEL WITHOUT INCLUDING ICSR

4.9.1 Model Fit

SEM - AMOS version 24 is used for assessing the combined effect of CSR perceptions of employees on AOC through Organisational Identification and Organisational Trust as well as to confirm the direct relationship between all constructs in the study which is stated in Hypotheses 1 to 9. The SEM analysis uses maximum likelihood methods for estimating the multiple regression weights using Amos software. The level of significance is set at 5 percent, and the model is tested with 519 samples, performing bootstrap option with 5000 samples in AMOS.

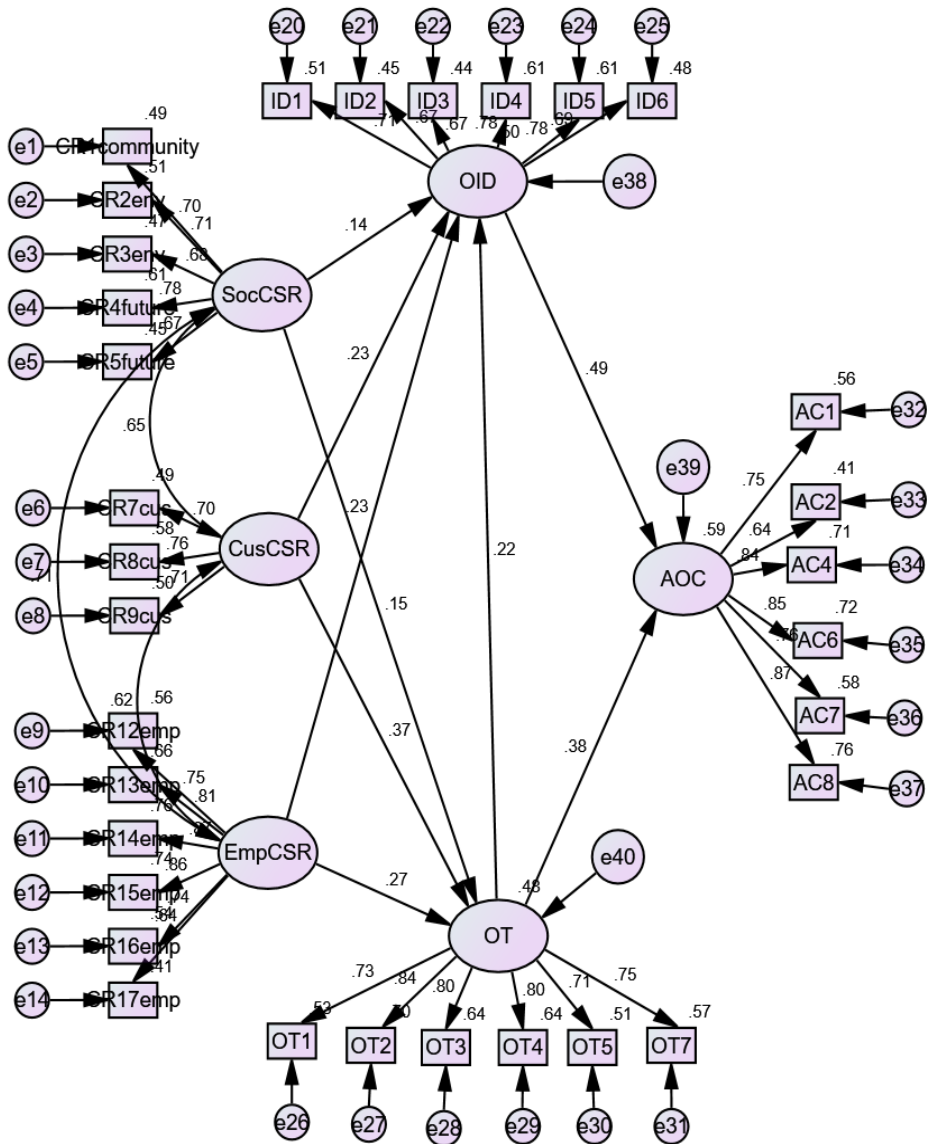


Figure 4.4: Structural Equation Model for Hypotheses Testing and Model Fit

Table 4.13 The Fit Indices for Research Model

Name of category	Name of Index	Index Value	Level of Fit
Absolute Fit	RMSEA	0.063	Good Fit
	GFI	0.849	Good Fit
	RMR	0.036	Good Fit
Incremental Fit	AGFI	0.824	Good Fit
	CFI	0.908	Good Fit
	TLI	0.899	Good Fit
Parsimonious Fit	CMIN/DF	3.059	Good Fit

RMSEA index value (0.063) indicates that the measurement model has a good fit, GFI value ranges from 0 to 1, the higher the value, the greater is the model fit. Here GFI value (0.849) can be considered as a reasonable fit since it is close to 0.90. AGFI value (0.824) also indicates good fit as it is above the threshold limit of 0.80 stated by Hu and Bentler (1999). The index value of CFI (0.908) is above the threshold limit of 0.90 and hence indicates a good model fit. The value of TLI (0.899) can also be considered as good fit as it can be rounded to the threshold limit of 0.90. Normed Chi-square (Parsimonious measure) is found to be in the acceptable level as the CMIN/df value of the structural equation model is 3.059, the threshold value being 3.

All the values of model fit indices fall within the acceptable range. Therefore it can be concluded that the integrated model linking CSR to Social & Non- Social stakeholders, CSR to customers, CSR to employees, Organisational Identification, Organisational Trust and Affective Organisational Commitment has a good model fit and confirmed the validity of the model.

The combined indirect effect of CSR perceptions of employees on Affective Organisational Commitment through the mediators, Organisational

Trust and Organisational Identification is found significant at five percent level of significance. The standardised indirect effect with bootstrap confidence is examined to ensure the combined effect of exogenous variables namely CSR to Social & Non-Social stakeholders, CSR to customers, CSR to employees on the endogenous variable, Affective Organisational Commitment through Organisational Trust and Organisational Identification. The result is given below in Table 4.14.

Table 4.14 Combined Indirect Effect of Three Dimensions of CSR on AOC through Mediators

	EmpCSR	CusCSR	SocCSR
AOC	0.137	0.289	0.256
Sig	0.000	0.000	0.037

4.9.2 Squared Multiple Correlation

The squared multiple correlation results reveal that the predictors of Organisational Trust explain 48.1 percent of its variance as the R^2 of Organisational Trust is 0.481. It is also estimated that the predictors of Organisational Identification explain 49.7 percent of its variance as the R^2 of Organisational Identification is 0.497. The predictors of AOC, i.e., Organisational Trust and Organisational Identification together explain 59.4 percent of its variance as the R^2 of Organisational Identification is 0.594. In other words, the error variance of AOC is approximately 40.6 percent of the variance of AOC itself.

4.9.3 Path Analysis

Table 4.15 depicts the standardised regression path coefficient estimates obtained in the structural equation model with maximum likelihood estimates and their p values.

Table 4.15: The Standardized Regression (beta estimates) Path Coefficients and its Significance (based on p value <0.05)

Endogeneous		Exogeneous	Estimate	S.E.	C.R.	P
OT	←	SocCSR	0.156	0.072	2.169	0.030
OT	←	CusCSR	0.459	0.086	5.324	***
OT	←	EmpCSR	0.278	0.067	4.141	***
OID	←	SocCSR	0.130	0.066	1.975	0.001
OID	←	CusCSR	0.269	0.082	3.276	***
OID	←	EmpCSR	0.221	0.062	3.554	0.048
OID	←	OT	0.204	0.054	3.777	***
AOC	←	OT	0.371	0.049	7.564	***
AOC	←	OID	0.523	0.058	9.078	***

P values (***) indicate the level of significance at $p < 0.001$

The Path Analysis reveals that all the hypothesized relationships between the constructs in the integrated causal model are valid at five percent level of significance. All the significant paths have positive estimates

indicating the positive influence of exogenous constructs on corresponding endogenous constructs. Analysis of structural model shows that ‘CSR to Social & Non- Social stakeholders’ positively influences Organisational Trust ($\beta=0.156$, $p<0.05$) and Organisational Identification ($\beta=0.130$, $p<0.05$). CSR to customers is found to have a positive impact on Organisational Trust ($\beta=0.459$, $p<0.001$) and Organisational Identification ($\beta=0.269$, $p<0.05$). CSR to employees positively influences Organisational Trust ($\beta=0.278$) and Organisational Identification ($\beta=0.221$, $p<0.001$). Organisational trust positively influence Organisational Identification ($\beta=0.205$, $p<0.001$). Results show that Organisational Trust ($\beta=0.371$, $p<0.01$) and Organisational Identification ($\beta=0.523$, $p<0.001$) positively influence AOC.

4.9.4 Testing of Hypotheses

The first category of hypotheses, which indicates the direct relationship between the variables in the present study, is tested in this section.

Table 4.16: Summary of Direct Hypotheses Test Results

No	Statement of Hypothesis	Path Coefficient	Sig p value	Results
H1	Employees’ perception of their firm’s CSR to Social & Non-Social stakeholders positively influences the employees’ Organisational Trust.	0.156	P<0.05	Accepted
H2	Employees’ perception of their firm’s CSR to customers positively influences the employees’ Organisational Trust	0.459	<0.01	Accepted

H3	Employees' perception of their firm's CSR to employees positively influences employees' Organisational Trust	0.278	P<0.01	Accepted
H4	Employees' perception of their firm's CSR to Social & Non-Social stakeholders positively influences the employees' Organisational Identification	0.130	P<0.05	Accepted
H5	Employees' perception of their firm's CSR to customers positively influences the employees' Organisational Identification	0.269	P<0.01	Accepted
H6	Employees' perception of their firm's CSR to employees positively influences the employees' Organisational Identification	0.221	P<0.05	Accepted
H7	There is a positive relationship between Organisational Trust and Organisational Identification	0.204	P<0.01	Accepted
H8	There is a positive relationship between Organisational Trust and Affective Organisational Commitment (AOC)	0.371	P<0.01	Accepted
H9	There is a positive relationship between Organisational Identification and Affective Organisational Commitment (AOC)	0.523	P<0.01	Accepted

According to the SEM output of the research model, the path coefficient and corresponding significance are examined to validate the first 9 hypotheses, testing the direct relationship between the latent construct in the integrated causal model. The results show that hypotheses 1, 4 and 6 are significant at five percent level of significance. And the rest of the hypotheses are found significant at one percent level of significance.

As the specific indirect effect can't be estimated from the AMOS model, Hayes' Process macro is applied for testing the remaining hypotheses which include mediation and moderated mediation hypotheses.

4.10 HAYES' PROCESS

The earliest phase of research in an area focused on establishing evidence of a relationship between two variables, X and Y, and ascertaining whether the association is causal or merely an artefact of design, measurement, or otherwise unaccounted-for influences (Hayes, 2018). Recent research area focus eventually shifts away from demonstrating the existence of an effect toward understanding the mechanism or mechanisms by which the effect operates, as well as establishing its boundary conditions or contingencies. Answering such questions of how and when results in a deeper understanding of the phenomenon or process under investigation, and gives insights into how that understanding can be applied. Analytically, questions of how are typically approached using process or mediation analysis, whereas questions of when are most often answered through moderation analysis. The goal of mediation analysis is to establish the extent to which some presumed causal variable, X, influences some outcome, Y, through one or more mediator variables. In contrast, an investigator conducting a moderation analysis seeks to determine

whether the size or sign of the effect of X on Y depends in one way or another on (i.e., “interacts with”) a moderator variable or variables (Hayes, 2013). Both substantive researchers and methodologists have recently come to appreciate that analysis focused on answering only how or when questions are going to be incomplete. A more fine-grained understanding of a phenomenon comes from uncovering and describing the contingencies of mechanisms—the “when of the how.” PROCESS combines many of the functions of computational tools used over the years such as INDIRECT, SOBEL, MODPROBE, and MODMED, into a single integrated command. PROCESS implements modern and computer-intensive methods of inference, such as bootstrap confidence intervals for indirect effects and the Johnson-Neyman technique for moderation analysis (Hayes, 2018).

A model that includes both mediation and a moderation component is a conditional process model—a model in which either the direct and/or indirect effect of X on Y through mediator (M) is moderated by or conditioned on one or more variables. Research that establishes the mechanism or mechanisms by which effects operate, or the conditions that facilitate and inhibit such effects deepens our understanding of the phenomena. Mediation analysis and moderation analysis are used to establish evidence or test hypotheses about such mechanisms and boundary conditions. Conditional process modelling is used when one’s research goal is to describe the boundary conditions of the mechanism or mechanisms by which a variable transmits its effect on another.

In mediation, variation in X causes variation in one or more mediators (M), which in turn causes variation in Y. Investigators interested in examining questions about mechanism resort to PROCESS modelling to empirically estimate and test hypotheses about the two pathways of influence through

which X carries its effect on Y, one direct from X to Y and the other indirect through M. Such mediation analysis is extremely common in all disciplines (Hayes, 2018).

When the goal is to uncover the boundary conditions for an association between two variables, moderation analysis is used. An association between two variables X and Y is said to be moderated when its size or sign depends on a third variable or set of variables M. Moderation is also known as interaction. With evidence that X's effect on Y is moderated by M, the investigator typically will then quantify and describe the contingent nature of the association or effect by estimating X's effect on Y at various values of the moderator, an exercise known as probing an interaction (Hayes, 2018).

The present study is an attempt to understand the underlying mechanisms through which the CSR perceptions of employees impact their AOC and to examine the boundary condition which can influence this relationship. The existing research has already established a strong direct relationship between CSR and Organisational Commitment in India and abroad, but the underlying mechanisms are least studied (Aguinis & Glavas, 2012). Thus the current study investigates the effect of CSR on AOC through the mediating role of two attitudinal constructs, namely Organisational Trust and Organisational Identification. The study also considers the serial mediation effect of Organisational Trust and Organisational Identification in explaining the relationship between CSR and AOC. Thus the present study examines three indirect effects of CSR perceptions on AOC. In order to examine the three specific indirect effect of this study, Hayes' PROCESS Macro 3, which is specifically designed for mediation and moderation analysis is performed in IBM SPSS version 23. Along with the underlying mediation

mechanisms, the researcher also attempts to examine the conditional indirect effect of the relationships in the presence of a moderator. The study examines whether the mediation effect is same for the persons who consider CSR as important for business and those who don't. Conditional process modelling is used to describe the boundary conditions of mechanisms by which CSR transmits its effect on AOC. Hence this study includes both mediation and moderated mediation analysis. The analysis is done separately for mediation and moderated mediation using Hayes (2018) PROCESS 3. Mediation analysis is carried out using Model 6 of Hayes PROCESS, which is a serial mediation analysis. The analysis is carried out with 5000 bootstrap samples and 95 percent confidence interval. The study has considered three dimensions of CSR (CSR to Social & Non-Social Stakeholders, CSR to Customers and CSR to Employees) as a first-order construct or independent variables and examines the effect of each dimension of CSR on AOC. While performing analysis, as there is an option to enter only a single independent variable in Hayes' PROCESS, the other two independent variables are entered as covariates. The significance of mediation and moderated mediation is tested using the Bootstrapping confidence interval, which is the best way to establish the significance of relationship as per Hayes (2018). Moderated mediation or Conditional Process is carried out using Model 84 of PROCESS (Hayes, 2018).

4.10.1 Bootstrap Confidence Interval

Bootstrap confidence intervals have become the new standard in the 21st century for testing hypotheses about mechanisms in mediation analysis. Bootstrapping is a versatile method that can be applied to many inferential problems a researcher might confront Hayes (2013). The original sample of

size n is treated as a miniature representation of the population originally sampled. Observations in this sample are then “resampled” with replacement, and some statistic of interest is calculated in the new sample of size n constructed through this resampling process. Repeated over and over thousands of times ideally are a presentation of the sampling distribution of the statistic constructed empirically, and this empirical representation is used for the inferential task at hand (Hayes, 2018).

In mediation analysis, bootstrapping is used to generate an empirically derived representation of the sampling distribution of the indirect effect, and this empirical representation is used for the construction of a confidence interval. Unlike the normal theory approach, no assumption is made about the shape of the sampling distribution in Bootstrapping. Bootstrap confidence intervals better respect the irregularity of the sampling distribution and as a result, yield inferences that are more likely to be accurate than when the normal theory approach is used. When used to test a hypothesis, the result is a test with a higher power. Bootstrapping is founded on the notion that resampling with replacement from one’s sample mimics the original sampling process. But if the sample does not adequately represent the population from which the sample is derived, then bootstrapping will produce results that are hard to trust. It is not required that the original sample is obtained randomly from the population, but merely that the distribution of the measured variables roughly mirrors the population distributions (Hayes, 2013).

Bootstrap confidence intervals are a better approach to inference when the original data are available for analysis. Bootstrap confidence interval for a specific indirect effect is constructed by taking a random sample with

replacement of size n from the sample, estimating each specific indirect effect in the resulting data, and repeating this resampling and estimation many times. With several thousand bootstrap estimates of each specific indirect effect, endpoints of the confidence interval are calculated using either the percentile or bias corrected method. If zero is outside the bootstrap confidence interval, then the indirect effect is declared different from zero, whereas if the confidence interval straddles zero, the conclusion is that there is insufficient evidence that X affects Y through mediator. Bootstrapping is one of several resampling strategies for estimation and hypothesis testing. For hypothesis testing, the null hypothesis of no indirect effect is rejected if 0 lies outside the Confidence Interval (Hayes, 2013).

4.11 HYPOTHESES TESTING - SERIAL MULTIPLE MEDIATION

The study examines the intervening role of Organisational Identification and Organisational Trust in explaining the reasons for the effect of CSR perceptions of Employees on AOC. Serial multiple mediator model, in addition to parallel multiple mediator model, examines the causal relationship between the two mediators, namely Organisational Trust (M_1) and Organisational Identification (M_2). The serial multiple mediator models investigated the direct and indirect effects of X on Y while modelling a process in which X causes M_1 , which in turn causes M_2 , concluding Y as the final consequent. Hence this study contains three specific indirect effects estimated as products of regression coefficients linking three independent variables (CSR to Social and Non-Social Stakeholders, CSR to customers, CSR to employees) to the dependent variable (Affective Organisational Commitment).

- Indirect effect through one mediator, Organisational Trust (M_1)

- Indirect effect through one mediator, Organisational Identification (M₂)
- Indirect effect through 2 mediators serially (Organisational Trust and Organisational Identification).

The remaining effect of X (independent variable) is direct from X to Y (dependent variable) without passing through any mediators. The sum of all the specific indirect effects is the total indirect effect of X. The direct and indirect effects sum to the total effect of X.

These indirect effects are analysed in the Hayes PROCESS Macro, Model 6 with 95 percent bootstrap confidence intervals based on 5000 samples. PROCESS does not provide normal theory tests for indirect effects in a serial multiple mediator models (Hayes, 2018).

4.11.1 Testing of Mediation Hypotheses (CSR to Social & Non-Social Stakeholders)

- Organisational Trust mediates the relationship between CSR to Social & Non- Social stakeholders and AOC.
- Organisational Identification mediates the relationship between CSR to Social & Non- Social stakeholders and AOC.
- Organisational Trust and Organisational Identification serially mediate the relationship between CSR to Social & Non- Social stakeholders and AOC.

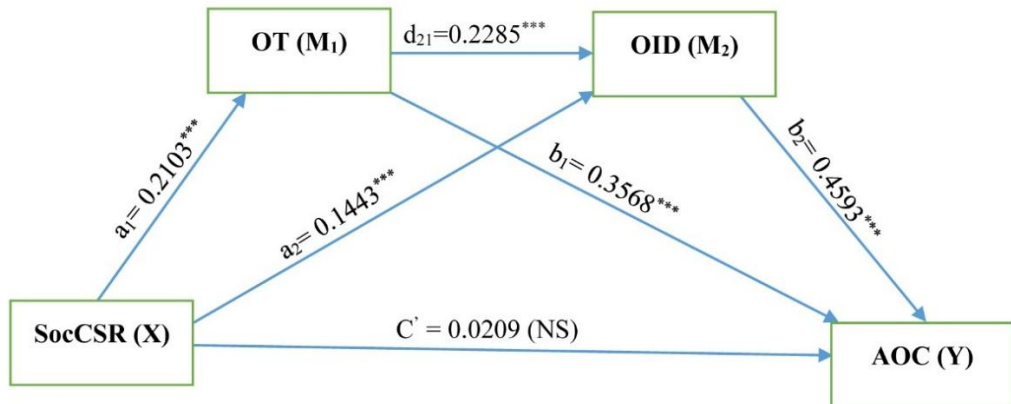


Figure 4.5: A Statistical Diagram of the Serial Multiple Mediator Model for the CSR to Social & Non-Social stakeholders (IV).

Table 4.17: Result of Mediation Analysis (CSR to Social & Non-Social stakeholders)

Total effect of X on Y					
Effect	Se	T	P	LLCI	ULCI
0.1843	0.0608	3.0302	0.0026	0.0648	0.3038
Direct effect of X on Y					
Effect	Se	T	P	LLCI	ULCI
0.0209	0.0526	0.3977	0.6910	-0.0824	0.1242
Indirect effect(s) of X on Y :					
	Effect	BootSE	BootLLCI	Boot ULCI	
Total	0.1634	0.0495	0.0746	0.2673	
Ind1	0.0750	0.0311	0.0216	0.1441	
Ind2	0.0663	0.0278	0.0175	0.1264	
Ind3	0.0221	0.0095	0.0062	0.0436	
(C1)	0.0088	0.0402	-0.0681	0.0885	
(C2)	0.0530	0.0247	0.0141	0.1093	
(C3)	0.0442	0.0285	-0.0070	0.1040	
Specific indirect effect contrast definition(s):					
(C1)	Ind1	minus	Ind3		
(C2)	Ind1	minus	Ind3		
(C3)	Ind2	minus	Ind3		

Indirect effect key:					
Ind1	SocCSR	→	OT	→	AOC
Ind2	SocCSR	→	OID	→	AOC
Ind3	SocCSR	→	OT	→	OID → AOC

Source: SPSS Output

The first indirect effect (Ind1) is the specific indirect effect of CSR to Social & Non-Social stakeholders on Affective Organisational Commitment through the Organisational Trust ($X \rightarrow M_1 \rightarrow Y$), estimated as $a_1b_1 = 0.2103(0.3568) = 0.0750$. CSR to Social & Non-Social stakeholders (SocCSR) has a significant indirect effect on Affective Organisational Commitment (AOC) through Organisational Trust (OT), as the 95% bootstrap confidence interval of the indirect effect (0.0750) does not straddle zero (CI = 0.0216 - 0.1441) (Table:4.17). The findings reveal that employees' perception of CSR to Social & Non-Social stakeholders increases the Organisational Trust (because a_1 is positive) which will further enhance the Affective Organisational Commitment of the employees (because b_1 is positive) independent of Organisational Identification (Figure 4.5). The values in the figure are obtained from PROCESS OUTPUT (Appendix 4).

The second indirect effect labelled Ind2 is the specific indirect effect of CSR to Social & Non-Social stakeholders on Affective Organisational Commitment through the Organisational Identification ($X \rightarrow M_2 \rightarrow Y$), estimated as $a_2b_2 = 0.1443(0.4593) = 0.0663$. CSR to Social & Non-Social stakeholders has a significant indirect effect on Affective Organisational Commitment through Organisational Identification (OID) because the 95% bootstrap confidence interval of the indirect effect (0.0663) does not straddle zero (CI = 0.0175 - 0.1264) (Table 4.17). The findings reveal that employees'

perception of CSR to Social & Non-Social stakeholders increases the Organisational Identification (because a_2 is positive) which will further enhance the Affective Organisational Commitment of the employees (because b_2 is positive) independent of Organisational Trust (Figure 4.5).

The third indirect effect labelled as Ind 3 is the specific indirect effect of CSR to Social & Non- Social stakeholders on Affective Organisational Commitment through Organisational Trust and Organisational Identification in serial, with Organisational Trust modelled as a predictor of Organisational Identification which in turn influence the Affective Organisational Commitment of the employees (i.e., $X \rightarrow M_1 \rightarrow M_2 \rightarrow Y$). Estimated as $a_1 d_{21} b_2 = 0.2103(0.2285)0.4593 = 0.0221$, this specific indirect effect is significantly positive as the 95% bootstrap confidence interval of the indirect effect (0.0221) does not include zero (CI=0.0062- 0.0436). The findings reveal that employees perception of CSR to Social and Non-Social stakeholders increases the Organisational Trust (because a_1 is positive) and increased Organisational Trust will enhance Organisational Identification (because d_{21} is positive) which in turn increases the Affective Organisational Commitment of the employees (because b_2 is positive) (Figure 4.5).

The total indirect effect, which is estimated as the sum total of all specific indirect effects, is 0.1634 and is found positively significant because the 95% bootstrap confidence interval does not straddle zero (CI= 0.0746- 0.2673). The direct effect of CSR to Social & Non-Social Stakeholders (X) on AOC (Y) in the presence of mediators is positive but not statistically significant, $C' = 0.0209$, $t(519) = 0.3977$, $p = 0.6910$. The total effect of X on Y is estimated by regressing Y on X without any of the mediators in the model, $C = 0.1843$, $t(519) = 3.0302$, $p = 0.0026$ and is found significant in this study as

p-value is less than 0.05 (Table 4.22). This total effect is the sum total of the direct effect of X on Y in the presence of all mediators and the total indirect effect of X on Y through different mediators.

Pairwise comparison between specific indirect effects is carried out by the contrast option of Hayes PROCESS 3. The comparisons are named as (C1), (C2) and (C3) in PROCESS output (Table 4.17). When used in conjunction with the bootstrapping option in PROCESS, confidence intervals for the comparison are also provided for inference about the difference between specific indirect effects. As seen from the analysis output, C1 (Effect= 0.0088, Boot SE = 0.0402, 95% CI= -0.0681 - 0.0885) and C3 (Effect= 0.0442, Boot SE = 0.0285, 95% CI= -0.0070 - 0.1040) are not statistically significant since 95% bootstrap confidence interval straddles zero. While C2 (Effect =0.0530, Boot SE=0.0247, 95% CI=0.0141 - 0.1093) which indicates the difference between the mediation through Organisational Trust (Ind1) and Serial mediation through Organisational Trust and Organisational Identification (Ind3) is significant as bootstrap confidence interval does not straddle zero. The analysis reveals that mediation through Organisational Trust is statistically different from the serial mediation (C2), while there is no statistically significant difference between the mediation through Organisational Trust and mediation through Organisational Identification (C1) and there is no statistically significant difference between the mediation through Organisational Identification and serial mediation (C3) (Table 4.17).

4.11.2 Testing of Mediation Hypotheses (CSR to customers)

- Organisational Trust mediates the relationship between CSR to customers and Affective Organisational Commitment.

- Organisational Identification mediates the relationship between CSR to customers and Affective Organisational Commitment.
- Organisational Trust and Organisational Identification serially mediate the relationship between CSR to customers and Affective Organisational Commitment.

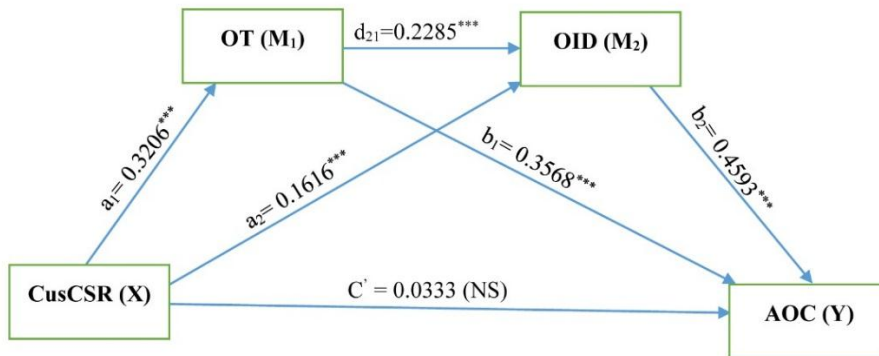


Figure 4.6: A Statistical Diagram of the Serial Multiple Mediator Model for the CSR to customers.

Table 4.18: Result of Mediation Analysis (CSR to customers)

Total effect of X on Y					
Effect	se	t	p	LLCI	ULCI
.2556	0.0515	4.9607	0.0000	0.1543	0.3568
Direct effect of X on Y					
Effect	se	t	p	LLCI	ULCI
0.0333	0.0462	0.7201	0.4718	-0.0575	0.1241
Indirect effect(s) of X on Y:					
	Effect	BootSE	BootLLCI	BootULCI	
TOTAL	0.2223	0.0385	0.1523	0.3019	
Ind1	0.1144	0.0285	0.0644	0.1770	
Ind2	0.0742	0.0222	0.0338	0.1193	
Ind3	0.0336	0.0101	0.0163	0.0555	

(C1)	0.0402	0.0383	-0.0305	0.1200
(C2)	0.0808	0.0253	0.0388	0.1374
(C3)	0.0406	0.0252	-0.0085	0.0904
Specific indirect effect contrast definition(s):				
(C1)	Ind1	minus	Ind2	
(C2)	Ind1	minus	Ind3	
(C3)	Ind2	minus	Ind3	
Indirect effect key:				
Ind1	CusCSR	→	OT	→ AOC
Ind2	CusCSR	→	OID	→ AOC
Ind3	CusCSR	→	OT	→ OID → AOC

Source: SPSS output

The first indirect effect (Ind1) is the specific indirect effect of CSR to customers on Affective Organisational Commitment through the Organisational Trust ($X \rightarrow M_1 \rightarrow Y$), estimated as $a_1b_1 = 0.3206 (0.3568) = 0.1144$. CSR to customers (CusCSR) has a significant indirect effect on Affective Organisational Commitment through Organisational Trust because the 95% bootstrap confidence interval for the indirect effect (0.1144) is entirely above zero (CI = 0.0644 - 0.1770) (Table 4.18). The findings reveal that employees' perception of CSR to customers increases the Organisational Trust (because a_1 is positive) which will further enhance the Affective Organisational Commitment of the employees (because b_1 is positive) independent of Organisational Identification (Figure 4.6).

The second indirect effect labelled Ind2 is the specific indirect effect of CSR to customers on Affective Organisational Commitment through the Organisational Identification ($X \rightarrow M_2 \rightarrow Y$), estimated as $a_2b_2 = 0.1616 (0.4593) = 0.0742$. CSR to customers has a significant indirect effect on Affective Organisational Commitment through Organisational Identification

because the 95% bootstrap confidence interval for the indirect effect (0.4593) is entirely above zero (CI = 0.0338 - 0.1193) (Table 4.18). The findings reveal that employees' perception of CSR to customers increases the Organisational Identification (because a_2 is positive) which will further enhance the Affective Organisational Commitment of the employees (because b_2 is positive) independent of Organisational Trust (Figure 4.6).

The third indirect effect labelled as Ind 3 is the specific indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust and Organisational Identification in serial, with Organisational Trust modelled as a predictor of Organisational Identification which in turn influence the Affective Organisational Commitment of the employees (i.e., $X \rightarrow M_1 \rightarrow M_2 \rightarrow Y$). Estimated as $a_1 d_{21} b_2 = 0.3206 (0.2285) 0.4593 = 0.0336$, this specific indirect effect is significantly positive as the 95% bootstrap confidence interval for the indirect effect (0.0336) does not straddle zero (CI = 0.0163 - 0.0555) (Table 4.18). The findings reveal that employees' perception of CSR to customers increases the Organisational Trust (because a_1 is positive) and increased Organisational Trust will enhance Organisational Identification (because d_{21} is positive) which in turn leads to higher the Affective Organisational Commitment of the employees (because b_2 is positive) (Figure 4.6).

The total indirect effect, which is estimated as the sum total of all specific indirect effects is 0.2223 and is found positively significant as the 95% bootstrap confidence interval for the total indirect effect (0.2223) does not straddle zero (CI = 0.1523 - 0.3019) (Table 4.23). The direct effect of CSR to customers (X) on AOC (Y) in the presence of mediators is positive but not statistically significant, $C' = 0.0333$, $t(519) = 0.7201$, $p = 0.4718$. The total

effect of X on Y is estimated by regressing Y on X without any of the mediators in the model, $C = 0.2556$, $t(519) = 4.9607$, $p = 0.0000$ and is found significant in this study as p-value is less than 0.05. This total effect is the sum total of the direct effect of X on Y in the presence of all mediators and the total indirect effect of X on Y through different mediators.

Pairwise comparison between specific indirect effects is carried out by the contrast option of PROCESS. The comparisons are named as C1, C2 and C3 in PROCESS output (Table 4.18). When used in conjunction with the bootstrapping option in PROCESS, confidence intervals for the comparison are also provided for inference about the difference between specific indirect effects. As seen from the analysis output, C1 (Effect = 0.0402, Boot SE = 0.0383, 95% CI = -0.0305 - 0.1200) and C3 (Effect = 0.0406, Boot SE = 0.0252, 95% CI = -0.0085 - 0.0904) is not statistically significant because 95% bootstrap confidence interval straddles zero. While C2 (Effect = 0.0808, Boot SE = 0.0253, 95% CI = 0.0388-0.1374) which indicates the difference between the mediation through Organisational Trust (Ind1) and Serial mediation through Organisational Trust and Organisational Identification is found significant because 95% bootstrap confidence interval does not include zero (CI = 0.0388 - 0.1374). The analysis reveals that mediation through Organisational Trust is statistically different from the serial mediation (C2), while there is no statistically significant difference between the mediation through Organisational Trust and mediation through Organisational Identification (C1) and there is no statistically significant difference between the mediation through Organisational Identification and serial mediation (C3).

4.11.3 Testing of Mediation Hypotheses (CSR to employees)

- Organisational Identification mediates the relationship between CSR to employees and AOC.
- Organisational Trust mediates the relationship between CSR to employees and AOC.
- Organisational Trust and Organisational Identification serially mediate the relationship between CSR to employees and AOC.

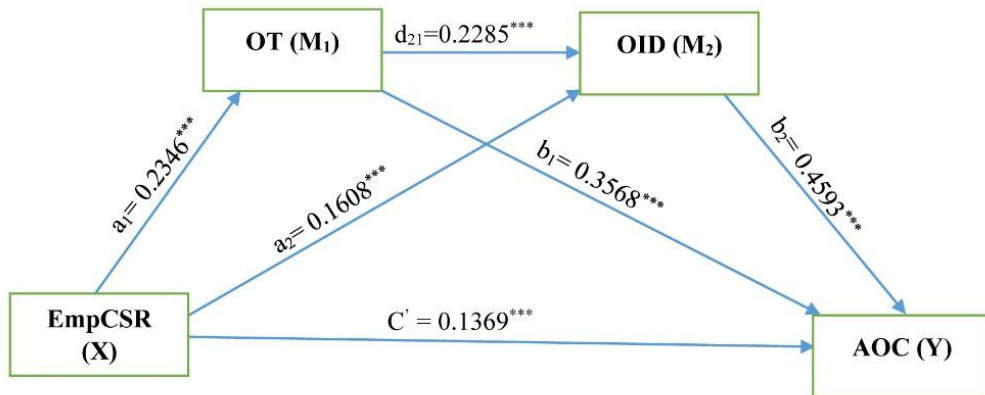


Figure 4.7: A Statistical Diagram of the Serial Multiple Mediator Model for the CSR to Employees

Table 4.19: Result of Mediation Analysis (CSR to employees)

Total effect of X on Y					
Effect	se	t	p	LLCI	ULCI
0.3191	0.0444	7.1788	0.0000	0.2318	0.4064
Direct effect of X on Y					
Effect	se	t	p	LLCI	ULCI
0.1369	0.0396	3.4574	0.0006	0.0591	0.2146

Indirect effect (s) of X on Y				
	Effect	BootSE	BootLLCI	BootULCI
TOTAL	0.1822	0.0319	0.1222	0.2476
Ind1	0.0837	0.0214	0.0452	0.1294
Ind2	0.0739	0.0168	0.0411	0.1083
Ind3	0.0246	0.0081	0.0111	0.0429
(C1)	0.0098	0.0271	-0.0413	0.0665
(C2)	0.0591	0.0182	0.0280	0.0986
(C3)	0.0493	0.0183	0.0113	0.0846
Specific indirect effect contrast definition(s):				
(C1)	Ind1	minus	Ind2	
(C2)	Ind1	minus	Ind3	
(C3)	Ind2	minus	Ind3	
Indirect effect key:				
Ind1 EmpCSR	→	OT	→	AOC
Ind2 EmpCSR	→	OID	→	AOC
Ind3 EmpCSR	→	OT	→	OID → AOC

Source: SPSS Output

The first indirect effect (Ind1) is the specific indirect effect of CSR to employees on Affective Organisational Commitment through the Organisational Trust ($X \rightarrow M_1 \rightarrow Y$), estimated as $a_1 b_1 = 0.2346(0.3568) = 0.0837$. CSR to employees (EmpCSR) has a significant indirect effect on Affective Organisational Commitment through Organisational Trust because the 95% bootstrap confidence interval for the indirect effect (0.0837) is entirely above zero (CI = 0.0452 - 0.1294) (Table 4.19). The findings reveal that employees' perception of CSR to employees increases the Organisational Trust (because a_1 is positive) which will further enhance the Affective Organisational Commitment of the employees (because b_1 is positive) independent of Organisational Identification (Figure 4.7).

The second indirect effect labelled Ind2 is the specific indirect effect of CSR to employees on Affective Organisational Commitment through the Organisational Identification ($X \rightarrow M_2 \rightarrow Y$), estimated as $a_2 b_2 = 0.1608 (0.4593) = 0.0739$. CSR to employees has a significant indirect effect on Affective Organisational Commitment through Organisational Identification because the 95% bootstrap confidence interval for the indirect effect (0.0739) is entirely above zero (CI = 0.0411 - 0.1083) (Table 4.19). The findings reveal that employees' perception of CSR to employees increases the Organisational Identification (because a_2 is positive) and Organisational Trust will further enhance the Affective Organisational Commitment of the employees (because b_2 is positive) independent of Organisational Trust (Figure 4.7).

The third indirect effect labelled as Ind 3 is the specific indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust and Organisational Identification in serial, with Organisational Trust modelled as a predictor of Organisational Identification which in turn influence the Affective Organisational Commitment of the employees ($X \rightarrow M_1 \rightarrow M_2 \rightarrow Y$). Estimated as $a_1 d_{21} b_2 = 0.2346 (0.2285) 0.4593 = 0.0246$, this specific indirect effect is significantly positive as the 95% bootstrap confidence interval for the indirect effect (0.0246) does not straddle zero (CI = 0.0111-0.0429) (Table 4.19). The findings reveal that employees' perception of CSR to employees increases the Organisational Trust (because a_1 is positive) and increased Organisational Trust will enhance Organisational Identification (because d_{21} is positive) which in turn increase the Affective Organisational Commitment of the employees (because b_2 is positive) (Figure 4.7).

The total indirect effect, which is estimated as the sum total of all specific indirect effects, is 0.1822 and is found positively significant because the bootstrap confidence interval does not straddle zero (CI = 0.1222 - 0.2476). The direct effect of CSR to Employees (X) on AOC (Y) in the presence of mediators is positive and statistically significant ($C' = 0.1369$, $t(519) = 3.4574$, $p = 0.0006$). The total effect of X on Y is estimated by regressing Y on X without any of the mediators in the model, $C = 0.3191$, $t(519) = 7.1788$, $p = 0.0000$ and is found significant in this study as p-value is less than 0.05. This total effect is the sum total of the direct effect of X on Y in the presence of all mediators and the total indirect effect of X on Y through different mediators.

Pairwise comparison between specific indirect effects is carried out by the contrast option of PROCESS. The comparisons are named as C1, C2 and C3 in PROCESS output (Table 4.19). When used in conjunction with the bootstrapping option in PROCESS, confidence intervals for the comparison are also provided for inference about the difference between specific indirect effects. As seen from the analysis output, C1 (Effect = 0.0098, Boot SE = 0.0271, 95% CI = -0.0413 -0.0665) is not statistically significant because 95%bootstrap confidence interval straddles zero. While C2 (Effect =0.0591, Boot SE =0.0182, 95% CI = 0.0280-0.0986) which indicates the difference between the mediation through Organisational Trust (Ind1) and Serial mediation through Organisational Trust and Organisational Identification is found significant because bootstrap confidence interval does not straddle zero. The results also reveal that C3 (Effect = 0.0493, Boot SE = 0.0183, 95% CI = -0.0113 - 0.0846) which indicates the difference between the mediation through Organisational Identification (Ind2) and Serial mediation through Organisational Trust and Organisational Identification (Ind3) is found

significant because bootstrap confidence interval is above zero (CI = 0.0280 - 0.0986). The analysis reveals that mediation through Organisational Trust is statistically different from the serial mediation (C2), while there is no statistically significant difference between the mediation through Organisational Trust and mediation through Organisational Identification (C1). The findings also reveal that there is statistically a significant difference between the mediation through Organisational Identification and serial mediation (C3).

Table 4.20 : Summary of Mediation Hypotheses

No.	Indirect Hypothesis	Effects	Effect	Boot SE	LLCI	ULCI	Results
H10	Organisational Trust mediates the relationship between CSR to Social & Non-Social stakeholders and AOC		0.0750	0.0311	0.0216	0.1441	Supported
H11	Organisational Identification mediates the relationship between CSR to Social & Non-Social stakeholders and AOC		0.0663	0.0278	0.0175	0.1264	Supported
H12	Organisational Trust and Organisational Identification serially mediate the relationship between CSR to Social & Non-Social stakeholders and AOC		0.0221	0.0095	0.0062	0.0436	Supported
H13	Organisational Trust mediates the relationship between CSR to customers and AOC		0.1144	.0285	0.0644	0.1770	Supported

H14	Organisational Identification mediates the relationship between CSR to customers and AOC	0.0742	0.0222	0.0338	0.1193	Supported
H15	Organisational Trust and Organisational Identification serially mediate the relationship between CSR to customers and AOC	0.0336	0.0101	0.0163	0.0555	Supported
H16	Organisational Trust mediates the relationship between CSR to employees and AOC	0.0837	0.0214	0.0452	0.1294	Supported
H17	Organisational Identification mediates the relationship between CSR to employees and AOC	0.0739	0.0168	0.0411	0.1083	Supported
H18	Organisational Trust and Organisational Identification serially mediate the relationship between CSR to employees and AOC	0.0246	0.0081	0.0111	0.0429	Supported

Table 4.20 depicts that all the hypotheses stating the indirect relationship between CSR perceptions of employees (CSR to Social & Non-Social stakeholders, CSR to customers, CSR to employees) and their Affective Organisational Commitment are supported, as the 95% bootstrap confidence intervals do not include zero in any of the above relationships, and p-value is

less than the significance level, 0.05. Hence it is concluded that Organisational Identification and Organisational Trust are significant underlying mechanisms through which the CSR activities can influence the Affective Organisational Commitment of employees. Organisational Trust and Organisational Identification individually as well as together sequentially contribute to generating organisational commitment in the mind of employees. On the basis of effect size, it can be seen that Organisational Trust is the stronger mediator in the relationship between CSR to Social & Non-Social stakeholders and AOC, CSR to customers and AOC while Organisational Identification is the stronger mediator in the relationship between CSR to employees and AOC. But on the basis of pairwise comparison between specific indirect effects examined before, the difference between the specific indirect effect through Organisational Trust and a specific indirect effect through Organisational Identification individually is not significant. Hence it can be concluded that mediation mechanisms through Organisational Trust and Organisational Identification are both equally important mediation mechanisms in establishing the relationship between CSR and AOC. The results also reveal that mediation effect through Organisational trust is superior and significant to the serial mediation mechanism as depicted by C2 (Table 4.17; 4.18; 4.19)

4.12 MODERATED MEDIATION OR CONDITIONAL PROCESS ANALYSIS

Moderated mediation is the formal integration of mediation and moderation analysis (Hayes, 2018). The mechanism linking X to Y is said to be conditional if the indirect effect of X on Y through the mediator (M) is contingent or depends on the fourth variable, moderator. In other words, when the mediated effect varies across levels of moderator, it is called moderated mediation (Edwards & Lambert, 2007; Muller et al., 2005). As stated by

Preacher (2007), “Moderated mediation occurs when the strength of an indirect effect depends on the level of some variable, or in other words when mediation relations are contingent on the level of a moderator”.

Conditional Process Analysis is a modelling strategy used when the analytical goal is to examine the conditional nature of the mechanism by which a variable transmits its effect on another (Hayes, 2018). “The heart of the moderated mediation hypothesis test is a quantification of the association between an indirect effect and a moderator - an “index of moderated mediation”- followed by inference as to whether this index is different from zero” (Hayes 2015, p.2). In the earlier days, separate inferential tests were conducted to examine the significance in moderated path and unmoderated path of the model in order to confirm whether the indirect effect is moderated. The “index of moderated mediation” suggested by Hayes (2015) replaced these numerous inferential tests of moderated mediation analysis. According to Hayes, only a single inferential test, i.e., the index of moderated mediation is required to determine whether the hypothesis of moderated mediation is supported.

Rather than testing a moderated mediation hypothesis with a hypothesis test for interaction for the moderated path combined with a hypothesis test for the unmoderated path, Hayes (2015) recommends a bootstrap confidence interval (CI) for the index of moderated mediation. If the confidence interval includes zero, it reveals that there is no relationship between the indirect effect and moderator from the realm of acceptability, indicating no definitive evidence of moderation in the mediation effect of X on Y through M. But if the confidence interval does not straddle zero, this leads to the implication that the relationship between the indirect effect and

the moderator is not zero indicating moderated mediation. If the findings claim that an indirect effect is moderated, it leads to the conclusion that any two conditional indirect effects estimated at different levels of the moderator are significantly different from each other. Furthermore, a claim that the indirect effect is not moderated implies that no two conditional indirect effects are statistically different.

When it is found that indirect effect is moderated, the next step would be to examine whether the moderated mediation is significant at different levels, i.e., low (16th percentile), moderate (50th percentile) and high (84th percentile), of moderator which is otherwise known as Probing exercise (Spiller et al., 2013). The knowledge that the indirect effect is different from zero for certain values of a moderator, but not others can be useful additional information when describing the conditional nature of a mechanism. After the introduction of Index of Moderated Mediation, it has become popular and applied in numerous literature (Goodboy, Martin, & Brown, 2016; Johnson, Slater, Silver, & Ewoldsen, 2016).

The current study examines whether the indirect effects of CSR perceptions of employees on AOC through the mediators (OT and OID) vary according to the attitude of the employees towards the importance of CSR (ICSR) in an organisation.

4.12.1 Moderated Mediation Hypotheses Testing

The fifth objective is accomplished by testing the moderating effect of ICSR on the various linkages under study. The present research examines whether the ICSR act as a moderator in the indirect relationships between CSR perceptions and Affective Organisational Commitment. The moderated mediation hypotheses are tested using Model 84 of Hayes PROCESS macro

plugin for SPSS (Hayes, 2018). Index of moderated mediation along with the 95% Bootstrap Confidence Interval is used to test whether the mediation is moderated or not. If the confidence interval does not include zero, it is evident that the conditional indirect effect is different from zero. In conditional process analysis, evidence of moderation of an indirect effect as revealed by a confidence interval for the index of moderated mediation that does not include zero would prompt a probing exercise similar to ordinary moderation analysis.

The following hypotheses are tested to examine whether employees' attitude towards the Importance of CSR (ICSR) in an organisation moderates the indirect effect of CSR to Social & Non-Social stakeholders (SocCSR) on Affective Organisational Commitment through Organisational Trust and Organisational Identification.

- ICSR moderates the strength of the mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the serial mediated relationship between CSR to Social & Non-Social stakeholders and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

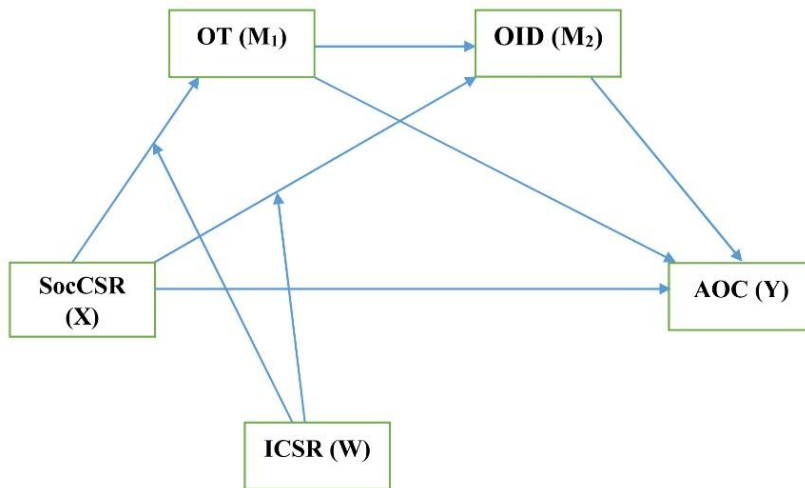


Figure 4.8 Conditional Process Model corresponding to the CSR to Social & Non-Social stakeholders in Conceptual Form.

Table 4.21: Index of Moderated Mediation and its Significance (CSR to Social & Non-Social stakeholders)

Indirect effect	Index	Boot SE	Boot LLCI	Boot ULCI	Results
SocCSR → OT → AOC	0.0467	0.0324	-0.0105	0.1151	No moderated mediation
SocCSR → OID → AOC	-0.0464	0.0360	-0.1214	0.0221	No moderated mediation
SocCSR → OT → OID → AOC	0.0127	0.0090	-0.0029	0.0323	No moderated mediation

Since the 95% bootstrap confidence interval (LLCI-ULCI) for the index of moderated mediation straddles zero in all conditional indirect effects (Table 4.21), it is evident that employees' attitude towards the Importance of CSR (ICSR) in the organisation does not moderate the indirect effects of CSR to Social & Non-social stakeholders on Affective Organisational Commitment through Organisational Trust, Organisational Identification and serial mediation of Organisational Trust and Organisational Identification. In other

words, the indirect effect of CSR to Social & Non-Social stakeholders on AOC do not vary according to the difference in employees' attitude towards ICSR. Hence the conditional indirect hypotheses related to the effect of 'CSR to Social & Non-Social stakeholders' on AOC are not supported.

The following Hypotheses are tested to examine whether ICSR moderates the indirect effect of CSR to Customers (CusCSR) on Affective Organisational Commitment through Organisational Trust and Organisational Identification.

- ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR
- ICSR moderates the strength of the serially mediated relationship between CSR to customers and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

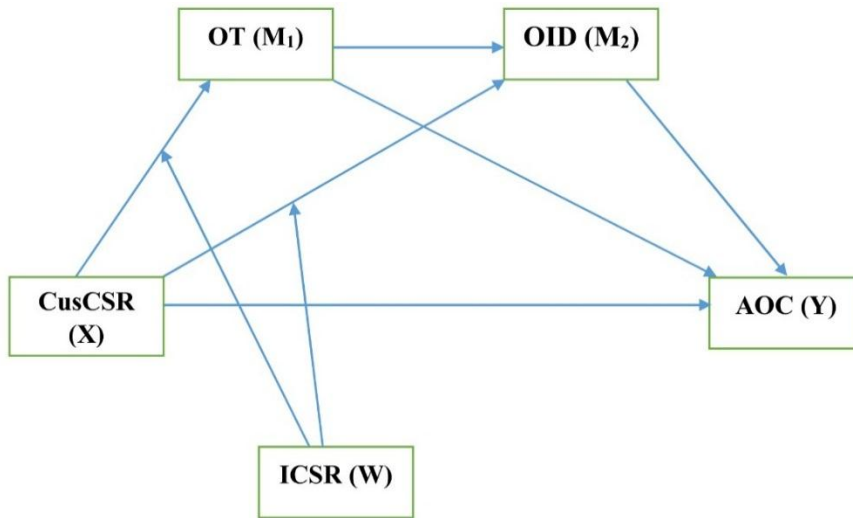


Figure 4.9: Conditional Process Model corresponding to the CSR to customers in Conceptual Form.

Table 4.22: Index of Moderated Mediation and its Significance (CSR to customers)

Indirect effect	Index	Boot SE	Boot LLCI	Boot ULCI	Results
CusCSR → OT → AOC	0.0788	0.0258	0.0382	0.1396	Moderated mediation
CusCSR → OID → AOC	0.0211	0.0260	-0.0351	0.0682	No moderated mediation
CusCSR → OT → OID → AOC	0.0205	0.0079	0.0085	0.0387	Moderated Mediation

The results find significant moderation in the indirect effect of CSR to customers on AOC through Organisational Trust as well as through serial mediation of Organisational Trust and Organisational Identification.

As seen from the Table 4.22, the 95% confidence interval for the index of moderated mediation (0.0788) of the specific indirect effect through Organisational Trust does not include zero (CI = 0.0382- 0.1396), it is evident that the employees' attitude towards ICSR moderates the indirect effect of 'CSR to customers' on AOC through Organisational Trust. Furthermore, the study makes a probing following Spiller et al. (2013) Spotlight Approach. In this approach, 16th (Low=4.00), 50th (Moderate=4.40) and 84th (High=5.00) percentile values of the moderator are considered in the current study.

The table 4.23 shows 95% bootstrap confidence intervals for the conditional indirect effect of CSR to customers on AOC through Organisational Trust at low (16th percentile, W=4.00), moderate (50th percentile, W=4.40), and high (84th percentile, W=5.00) values of ICSR. The table reveals that among the people low in ICSR, the conditional indirect effect is 0.0823 and 95% bootstrap confidence interval does not include zero (0.0343 - 0.1327). And among those moderate in ICSR, the conditional indirect effect is 0.1138 and 95% bootstrap confidence interval does not include zero (0.0640 - 0.1709). Among those relatively high in ICSR, the conditional indirect effect is 0.1611 and 95% bootstrap confidence interval does not include zero (0.0986-0.2387).

Table 4.23 Conditional indirect effects of CSR to customers on AOC through Organisational Trust

INDIRECT EFFECT				
CusCSR -> OT -> AOC				
ICSR (W)	Effect	BootSE	BootLLCI	BootULCI
4.0000	0.0823	0.0247	0.0343	0.1327
4.4000	0.1138	0.0270	0.0640	0.1709
5.0000	0.1611	0.0361	0.0986	0.2387

The findings reveal that the effect of CSR to customers (X) on AOC (Y) at low value of moderator is reported as low (Effect = 0.0823, Boot SE = 0.0247, 95% CI = 0.0343 – 0.1327) compared to the condition where the moderator is high (Effect = 0.1611, Boot SE = 0.0361, 95% CI = 0.0986 - 0.2387). Combined, these results support the claim that the indirect effect of CSR to customers on AOC through Organisational Trust is stronger for employees with high ICSR value when compared to those who are low in ICSR.

Regarding the indirect effect of CSR to customers (X) on AOC (Y) through Organisational Identification alone, the 95% bootstrap confidence interval for the index of moderated mediation straddles zero (CI = -0.0351-0.0682) (Table 4.22). Hence it is evident that employees' ICSR does not moderate the indirect effect of CSR to customers on AOC through Organisational Identification.

For the serial indirect effect of CSR to customers on AOC through both Organisational Trust and Organisational Identification, as the index of moderated mediation is 0.0205, with 95% bootstrap confidence interval above zero (CI = 0.0085 - 0.0387), it can be concluded that this indirect effect depends on ICSR. Further, the study makes a probing following Spiller et al. (2013) Spotlight approach. In this approach, 16th (Low=4.00), 50th (Moderate=4.40) and 84th (High = 5.00) percentile values of the moderator are considered in the current study.

The table 4.24 shows 95% bootstrap confidence intervals for the conditional indirect effect of CSR to customers on AOC through Organisational Trust and Organisational Identification in serial, at low (16th percentile, W = 4.00), moderate (50th percentile, W=4.40), and high (84th

percentile, $W = 5.00$) values of ICSR. Table 4.24 exhibits that among the employees low in ICSR, the conditional indirect effect is 0.0214 (positive) and 95% bootstrap confidence interval does not include zero (0.0076 - 0.0394). And among those moderate in ICSR, the conditional indirect effect is 0.0296 and 95% bootstrap confidence interval does not include zero (0.0134 - 0.0510). Among those relatively high in ICSR, the conditional indirect effect is 0.0419 and 95% bootstrap confidence interval does not include zero (0.0206-0.0708)

Table 4.24: Conditional Indirect Effects of CSR to customers on AOC through Serial Mediation

Indirect Effect				
CusCSR → OT → OID → AOC				
ICSR (W)	Effect	BootSE	BootLLCI	Boot ULCI
4.0000	0.0214	0.0080	0.0076	0.0394
4.4000	0.0296	0.0095	0.0134	0.0510
5.0000	0.0419	0.0128	0.0206	0.0708

The findings exhibit that the effect of CSR to customers (X) on AOC (Y) at low value of moderator is reported as low (Effect = 0.0214, Boot SE = 0.0080, 95% CI = 0.0076 – 0.0394) compared to the condition where the moderator is high (Effect = 0.0419, Boot SE = 0.0128, 95% CI = 0.0206-0.0708). Combined, these results support the claim that the indirect effect of CSR to customers on AOC through Organisational Trust and Organisational Identification in serial is stronger for employees with high ICSR value when compared to those who are low in ICSR.

The following Hypotheses are tested to examine whether ICSR moderated the indirect effect of CSR to Employees (Emp CSR) on Affective Organisational Commitment through Organisational Trust and Organisational Identification.

- ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.
- ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR
- ICSR moderates the strength of the serially mediated relationship between CSR to employees and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.

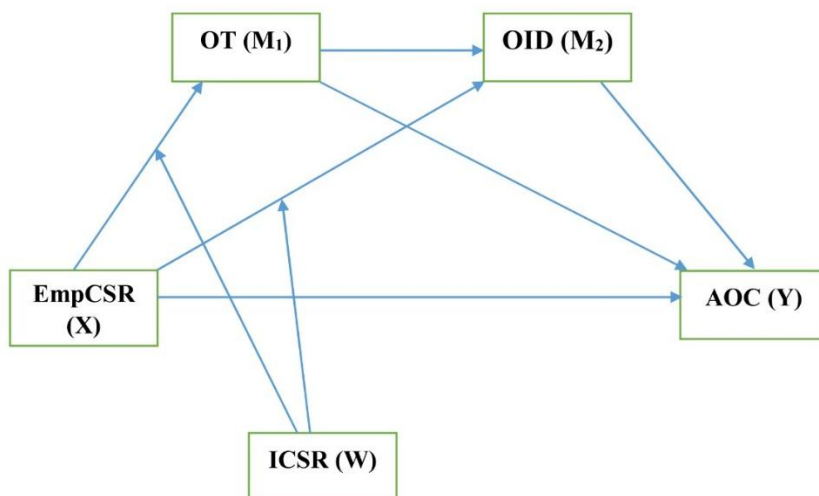


Figure 4.10: Conditional Process Model corresponding to CSR to employees in Conceptual Form.

Table 4.25 Index of Moderated Mediation and its Significance (CSR to employees)

Indirect effect	Index	Boot SE	Boot LLCI	Boot ULCI	Results
EmpCSR → OT → AOC	0.1138	0.0276	0.0650	0.1743	Moderated Mediation
EmpCSR → OID → AOC	-0.0139	0.0280	-0.0769	0.0330	No moderated mediation
EmpCSR → OT → OID → AOC	0.0312	0.0100	0.0147	0.0543	Moderated Mediation

The analysis find significant moderation in the indirect effect of CSR to employees on AOC through Organisational Trust and serial mediation via Organisational Trust and Organisational Identification.

As seen in Table 4.25, the 95% confidence interval for the index of moderated mediation (0.1138) for the indirect effect through Organisational Trust lies above zero (CI = 0.0650 - 0.1743), it is evident that the employees' ICSR moderates the indirect effect of CSR to employees on AOC through Organisational Trust. Further, the study makes a probing following Spiller et al. (2013) spotlight approach. In this approach, 16th (Low=4.00), 50th (Moderate = 4.40) and 84th (High=5.00) percentile values of the moderator are considered in the current study.

Table 4.26 shows 95% bootstrap confidence intervals for the conditional indirect effect of CSR to employees on AOC through Organisational Trust at low (16th percentile, W=4.00), moderate (50th percentile, W=4.40), and high (84th percentile, W=5.00) values of ICSR. The

table 4.26 reveals that among the employees low in ICSR , the conditional indirect effect is 0.0393 (positive) and 95% bootstrap confidence interval includes zero (-0.0031 - 0.0839) . But among those moderate in ICSR, the conditional indirect effect is 0.0849 and 95% bootstrap confidence interval does not include zero (0.0490 - 0.1275). Among those relatively high in ICSR, the conditional indirect effect is 0.1531 and 95% bootstrap confidence interval does not include zero (0.1024 - 0.2104).

Table 4.26: Conditional Indirect Effects of CSR to employees on AOC through Organisational Trust

INDIRECT EFFECT				
EmpCSR → OT → AOC				
ICSR(W)	Effect	BootSE	Boot LLCI	BootULCI
4.0000	0.0393	0.0220	-0.0031	0.0839
4.4000	0.0849	0.0201	0.0490	0.1275
5.0000	0.1531	0.0273	0.1024	0.2104

From this analysis, it is found that at low level of moderator (ICSR), there is no indirect effect of CSR to employees on AOC through Organisational Trust (Effect = 0.0393, Boot SE = 0.0220, 95% CI = -0.0031 - 0.0839). However, in case of high level of moderator, the study finds a significant effect of CSR to employees on AOC through Organisational Trust (Effect = 0.1531, Boot SE = 0.0273, 95% CI = 0.1024 - 0.2104). This supports the claim that the indirect effect when ICSR is at least moderate is indeed positive. It can be concluded that the indirect effect of CSR to employees on AOC through Organisational Trust is stronger for employees with high ICSR value.

Regarding the indirect effect through Organisational Identification (Table 4.25), as the bootstrap confidence interval for the index of moderated mediation includes zero, it is evident that employees' attitude towards ICSR does not moderate the indirect effect of CSR to employees on AOC through Organisational Identification.

For the serial indirect effect through both Organisational Trust and Organisational Identification, as the index of moderated mediation is 0.0312, with 95% bootstrap confidence interval above zero (0.0147-0.0543) (Table 4.25), it can be stated that this indirect effect depends on the ICSR. Further the study makes a probing following Spiller (2013) Spotlight Approach. In this approach, 16th (Low=4.00), 50th (Moderate=4.40) and 84th (High=5.00) percentile values of the moderator are considered in the current study.

Table 4.27 shows 95% bootstrap confidence intervals for the conditional indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust and Organisational Identification in serial, at low (16th percentile, W=4.00), moderate (50th percentile, W=4.40), and high (84th percentile, W=5.00) values of ICSR. The table reveals that among the people relatively low in ICSR, the conditional indirect effect is 0.0108 (positive) and 95% bootstrap confidence interval include zero (-0.0008 - 0.0256). But among those moderate in ICSR, the conditional indirect effect is 0.0233 and 95% bootstrap confidence interval does not include zero (0.0105 - 0.0406). Among those relatively high in ICSR, the conditional indirect effect is 0.0420 and 95% bootstrap confidence interval does not include zero (0.0215- 0.0683).

Table 4.27: Conditional Indirect Effects of CSR to employees on AOC through Serial Mediation

INDIRECT EFFECT:				
EmpCSR → OT → OID → AOC				
ICSR (W)	Effect	BootSE	BootLLCI	BootULCI
4.0000	0.0108	0.0066	-0.0008	0.0256
4.4000	0.0233	0.0076	0.0105	0.0406
5.0000	0.0420	0.0118	0.0215	0.0683

From the analysis, it is found that at low level of moderator (ICSR), there is no indirect effect of CSR to employees on AOC through the Organisational Trust and Organisational Identification in serial (Effect = 0.0108, Boot SE = 0.0066, 95%CI = -0.0008 - 0.0256). However in case of high level of moderator, the study finds a significant effect of CSR to employees on AOC through Organisational Trust and Organisational Identification in serial (Effect =0.0420, Boot SE = 0.0118, 95%CI= 0.0215-0.0683). This supports the claim that the indirect effect when ICSR is at least moderate is indeed positive. It can be concluded that the indirect effect of CSR to employees on AOC through Organisational Trust and Organisational Identification in serial is stronger for employees with high ICSR value.

From the moderated mediation analysis, it is found that ICSR does not moderate the indirect effect of CSR on AOC through Organisational Identification, while ICSR moderates the indirect effect through Organisational Trust in both the situations of ‘CSR to customers’ and ‘CSR to employees’. ICSR also moderates the serial indirect effect on AOC in the case of ‘CSR to customers’ and ‘CSR to employees’ but not in ‘CSR to Social & Non - Social stakeholders’.

Table 4.28 Summary of Moderated Mediation Hypotheses

No	Indirect Effects Hypothesis	Index	Boot SE	LLCI	ULCI	Results
H19	ICSR moderates the strength of the mediated relationship between CSR to Social & Non- Social stakeholders and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.	0.0467	0.0324	-0.0105	0.1151	Not supported
H20	ICSR moderates the strength of the mediated relationship between CSR to Social & Non- Social stakeholders and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR	-0.0464	0.0360	-0.1214	0.0221	Not supported

H21	ICSR moderates the strength of the serially mediated relationship between CSR to Social & Non- Social stakeholders and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.	0.0127	0.0090	-0.0029	0.0323	Not supported
H22	ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.	0.0788	0.0258	0.0382	0.1396	Supported
H23	ICSR moderates the strength of the mediated relationship between CSR to customers and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR	0.0211	0.0260	-0.0351	0.0682	Not supported

H24	ICSR moderates the strength of the serially mediated relationship between CSR to customers and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.	0.0205	0.0079	0.0085	0.0387	Supported
H25	ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Trust, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.	0.1138	0.0276	0.0650	0.1743	Supported
H26	ICSR moderates the strength of the mediated relationship between CSR to employees and AOC via Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR	-0.0139	0.0280	-0.0769	0.0330	Not supported

H27	ICSR moderates the strength of the serially mediated relationship between CSR to employees and AOC via Organisational Trust and Organisational Identification, such that relationship is stronger for employees with high - as opposed to low-levels of ICSR.	0.0312	0.0100	0.0147	0.0543	Supported
------------	---	--------	--------	--------	--------	-----------

4.13 CONCLUSION

Chapter 4 describes the various testing procedures adopted by the researcher for understanding the effect of CSR perceptions of employees on AOC. This chapter elucidates the analysis of data and results of data analysis. The measurement and research models are analysed and validated doing SEM using AMOS. The mediation and moderation mechanisms are ascertained using Hayes PROCESS Macro. Next chapter proposes to explain the implications of findings from the analysis of the present study.



FINDINGS, DISCUSSION AND CONCLUSION

Contents

- 5.1 Introduction
- 5.2 Summary of Findings based on Hypotheses Testing
- 5.3 Discussion on Findings
- 5.4 Theoretical Implications
- 5.5 Practical/ Managerial Implications
- 5.6 Limitations
- 5.7 Scope for further study
- 5.8 Conclusion

This chapter aims at discussing the key findings of the analysis with respect to the research questions and expected outcomes conversed in chapter one. As on, the managerial implication of the study, the theoretical contribution of the research work, limitations of the study and scope for future research are also mentioned in this section.

5.1 INTRODUCTION

Corporate Social Responsibility has been evolved as a part of the business strategic decisions. The company cannot exist in a society without being responsible towards its various stakeholders. Theoretically, as a company fetches the resources of the society in the form of human resources, material and natural resources, every company has a moral obligation to share its profit with the society. Apart from the social obligation, CSR activities emanate from the ethical and social concerns of the company. The positive image of the company builds up the employee's morale making them feel proud to be part of such an ethical and reputed firm and feel identified with

the organisation. Consequently, it leads to commitment towards the organisation. Highly committed employees are the prerequisite for the success of any business. CSR activities are signalling its ethical and caring character which is perceived positively by the employees thereby creating a positive image of the company formed in the mind of stakeholders, especially employees. Employees of such organisation will perceive that the company which is ethical and committed to outsiders will also, in turn, behave ethically towards its employees. It helps to create trust in employees about their organisation. The employees sense an Organisational Identification and Trust towards the organisation provided that their personal views support the importance of CSR activities in the organisation. The employees who do not consider CSR as important will find CSR spending a mere waste of money.

Corporate Social Responsibility, as the terms indicate, is the responsibility of the company towards society and its stakeholders. CSR though voluntary action, some countries like India has recently made external CSR mandatory. Annual reports of the companies suggest that the Indian companies were doing CSR even before it has been made mandatory. In India, the new CSR rule is a hybrid of mandatory and voluntary approach, as the company has flexibility in selecting the CSR programs (Gatti, Vishwanath, Seele, & Cottier, 2018). Correspondingly, the new CSR rule 2014 includes the CSR activities extended to Social & Non-Social stakeholders' dimension of Turker (2009a) CSR scale, adapted in this study. In this study, the researcher deliberated the global concept of CSR, which refers to the responsibility towards various stakeholders, including Social & Non-Social stakeholders, customers and employees. The present study examines CSR towards each stakeholder separately and its impact on employees commitment through underlying mediating and moderating mechanisms. The study audits 'how' the

CSR activities influence Organisational Commitment through its mediating mechanisms of Organisational Trust and Organisational Identification. The serial mediation through Organisational Trust and Organisational Identification is also examined in the current study. The moderated mediation mechanism, which is rarely studied in CSR studies, has also examined to study the mechanism intensively. The study also investigates whether the individual perception regarding the Importance of CSR (ICSR) in the company moderates the mediated relationships.

5.2 SUMMARY OF FINDINGS BASED ON HYPOTHESES TESTING

The findings based on the research objectives and hypothesis testing are summarised under the following heads.

5.2.1 Findings from the Integrated Model

The study conducted a Confirmatory Factor Analysis (CFA) for the integrated model to examine the validity and model fit. CFA indices of research models showed that all fit indices are well within the acceptable limits (Table 4.12), to proceed for further testing and validating the structural model. The convergent validity is confirmed when AVE is above 0.50, and discriminant validity is ensured through $AVE > MSV$ (Table 4.11). Thus it is concluded that all the latent constructs under present study fits well in the integrated model.

The researcher examined the effect of CSR (CSR to Social & Non-Social stakeholders, customers and employees) perceptions of employees on Affective Organisational Commitment (AOC) through Organisational Trust and Organisational Identification using Structural Equation Modelling in AMOS. All the hypothesised direct relationships between the variables in the

integrated model are found significant (Table 4.15). All the values of model fit indices of SEM fall within the acceptable range (Table 4.13). Therefore it can be concluded that the integrated structural model linking CSR to Social & Non-Social stakeholders, CSR to customers, CSR to employees, Organisational Identification, Organisational Trust and Affective Organisational Commitment has a good model fit and confirmed the validity of the model. The combined indirect effect of CSR perceptions of employees (i.e. CSR to Social & Non-Social stakeholders, customers and employees) on Affective Organisational Commitment is found significant (Table 4.14). In order to understand and test the hypothesis of specific indirect effects through Organisational Trust and Organisational Identification individually and both mediators serially, and also to study the boundary conditions in the hypothesised relationship through moderated mediation analysis, the researcher has used Hayes (2018) PROCESS 3, which is specifically designed for mediation and moderation analysis.

5.2.2 Findings with respect to Mediating Effects

Using the Hayes' PROCESS macro for SPSS, the researcher examined the underlying mediating mechanism through which the CSR perceptions of employees produce an impact on Affective Organisational Commitment (AOC). The study contains three specific indirect effects estimated as products of regression coefficients, linking three independent variables (CSR to Social & Non-Social Stakeholders, CSR to customers and CSR to employees) to the dependent variable Affective Organisational Commitment.

- Indirect effect through one mediator, Organisational Trust
- Indirect effect through one mediator, Organisational Identification

- Indirect effect through 2 mediators serially (Organisational Trust and Organisational Identification)

These indirect effects are analysed in the Hayes Process Macro 3, Model 6 with 95 percent bootstrap confidence intervals based on 5000 samples.

The findings of mediation hypothesis testing relating to ‘**CSR to Social & Non-Social stakeholders’ and Affective Organisational Commitment** are given below:

- Employees’ perception of CSR to Social & Non-Social stakeholders fosters the Organisational Trust in the mind of employees, which in turn enhances the Affective Organisational Commitment of the employees, independent of Organisational Identification.
- Employees’ perception of CSR to Social & Non-Social stakeholders augments the Organisational Identification of the employees, which in turn enhances the Affective Organisational Commitment of the employees, independent of Organisational Trust.
- Employees’ perception of CSR to Social & Non-Social stakeholders increases the Organisational Trust of the employees, and this increased Organisational Trust will, in turn, augment the Organisational Identification which in turn enhances the Affective Organisational Commitment of the employees.
- In the case of CSR to Social & Non-Social stakeholders, the analysis reveals that mediation through Organisational Trust is statistically different from the serial mediation while there is no statistically

significant difference between the mediation through Organisational Trust and mediation through Organisational Identification. The study also reveals that there is no statistically significant difference between mediation through Organisational Identification and serial mediation (Table 4.17).

The findings of mediation hypothesis testing relating to **CSR to customers and Affective Organisational Commitment** are given below:

- Employees' perception of CSR to customers fosters the Organisational Trust in the mind of employees, which in turn enhances the Affective Organisational Commitment of the employees, independent of Organisational Identification.
- Employees' perception of CSR to customers augments the Organisational Identification of the employees which, in turn enhances the Affective Organisational Commitment of the employees, independent of Organisational Trust.
- Employees' perception of CSR to customers fosters the Organisational Trust of the employees, and this fostered Organisational Trust will, in turn, augments the Organisational Identification which, in turn enhances the Affective Organisational Commitment of the employees.
- In the case of CSR to customers also, the analysis reveals that mediation through Organisational Trust is statistically different from the serial mediation, while there is no statistically significant difference between the mediation through Organisational Trust and mediation through Organisational Identification. The study also reveals that there is no statistically significant difference between mediation through Organisational Identification and serial mediation (Table 4.18).

The findings of mediation hypothesis testing relating to **CSR to employees and Affective Organisational Commitment** are given below:

- Employees' perception of CSR to employees fosters the Organisational Trust in the mind of employees, which in turn enhances the Affective Organisational Commitment of the employees, independent of Organisational Identification.
- Employees' perception of CSR to employees augments the Organisational Identification of the employees, which in turn enhances the Affective Organisational Commitment of the employees, independent of Organisational Trust.
- Employees' perception of CSR to employees increases the Organisational Trust of the employees, and this increased Organisational Trust will, in turn, augments the Organisational Identification which in turn enhances the Affective Organisational Commitment of the employees.
- In the case of CSR to employees also, the analysis reveals that mediation through Organisational Trust is statistically different from the serial mediation, while there is no statistically significant difference between the mediation through Organisational Trust and mediation through Organisational Identification. The study also reveals that there is no statistically significant difference between mediation through Organisational Identification and serial mediation (Table 4.19).
- All the hypothesised indirect relationships between the variables in the study are found significant (Table 4.20).

5.2.3 Findings with respect to Moderated Mediation.

The study examined the employees' attitude towards the Importance of CSR (ICSR), which moderates the indirect effects of CSR on AOC. These moderated mediation effects are analysed through the Hayes (2018) PROCESS macro 3, Model 84 with 95 percent bootstrap confidence intervals based on 5000 samples. Index of moderated mediation, along with the Bootstrap Confidence Interval, is used to test whether the mediation is moderated or not.

- The study reveals that ICSR does not moderate the indirect effects of CSR perceptions (CSR to Social & Non-Social stakeholders, customers and employees) on Affective Organisational Commitment solely through Organisational Identification.
- ICSR moderates the indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust alone. The further probing using Spiller et al. (2013) Spotlight approach reveals that the indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust is stronger for employees with high ICSR value when compared to those who are low in ICSR.
- ICSR moderates the indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust and Organisational Identification in serial. The further probing using Spiller et al. (2013) Spotlight approach reveals that the indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust and Organisational Identification is stronger for employees with high ICSR value when compared to those who are low in ICSR.

- ICSR moderates the indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust alone. The further probing using Spiller et al. (2013) Spotlight approach reveals that the moderated mediation effect is not significant at low ICSR but is significant at moderate and high CSR. The indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust is stronger for employees with high ICSR value.
- ICSR moderates the indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust and Organisational Identification in serial. The further probing using Spiller et al. (2013) Spotlight approach reveals that the moderated mediation effect is not significant at low ICSR but is significant at moderate and high CSR. The indirect effect of CSR to employees on Affective Organisational Commitment through both Organisational Trust and Organisational Identification is stronger for employees with high ICSR value.

5.3 DISCUSSION ON FINDINGS

This study sheds lights on how Perceived CSR activities enhance the Affective Organisational Commitment (AOC) of the employees. Even though there is rich literature linking the direct relationship between CSR and Organisational Commitment, the mechanisms through which this relationship happens are less studied. The findings of the current study reveal that the employees' perception of CSR practices helps in nurturing Affective Organisational Commitment through Organisational Trust and Organisational Identification. The study also makes an attempt to examine whether the indirect effect of CSR perceptions of employees depends on their attitude

towards the Importance of CSR (ICSR). The findings reveal that ICSR moderates the indirect effect of CSR to customers and employees, on Affective Organisational Commitment.

5.3.1 CSR and Organisational Trust

The present study establishes a positive link between Perceived CSR and Organisational Trust. The study shows that employees who perceive CSR activities as favourable, sense more trust towards the organisation. Though the relationship between perceived CSR and Organisational Trust is not extensively addressed in the literature, there are a few studies available to support this finding (Yu & Choi, 2014; De Roeck & Delobbe, 2012; Farooq et al., 2014b; Hansen et al., 2011; Lin, 2010). Also, the studies with stakeholder-based CSR perceptions (Turker, 2009a) on Organisational Trust are much less studied in the literature (Farooq et al., 2014b). Stakeholder dimensions of CSR help to identify how the CSR activities extended to various stakeholders (Social & Non-Social stakeholders, customers and employees) influence the Organisational Trust of the employees. The present study finds a positive effect of Perceived CSR to various stakeholders on Organisational Trust. From Table 4.15, it is found that the CSR activities to the Social & Non-Social stakeholders, customers as well as employees generate Organisational Trust in employees. The result reveals that CSR to customers represents the strongest predictor of Organisational Trust, followed by CSR to employees and CSR to Social & Non-Social stakeholders. The study highlights the importance of responsibility to customers in an organisation, which is in line with the proposition of legendary management guru, Peter F Drucker (1954) who stated that the primary purpose of the business is to create and retain a customer. The basic objective of the company is customer satisfaction by providing quality goods and services as per the requirements of customers and

provide awareness about the efficient usage of the product. In reality, profit is earned as the result of customer satisfaction (Watson, 2002), which enables the company to spend for community-related CSR program. If the company is spending on community-related CSR activity without giving importance for customer satisfaction, it will negatively impact the Organisational Trust of the employees, and they will consider such CSR activities as ‘Greenwash’ of the companies. As ‘The Customer is King’ of business, the responsibility of the company towards the customers occupies a prominent role in creating the Organisational Trust as substantiated by this study. The priority of customers is also supported by the KPMG survey conducted among the Australian directors which revealed that customers and then employees are given priority ahead of other stakeholders and issues (KPMG, 2019). The positive influence of CSR to employees on Organisational Trust implies that CSR initiatives reflect the organisation’s character, as an entity that is benevolent and concerned with its employees. According to social exchange theory, employees’ perceptions that their organisation is fair, benevolent, and concerned about their employees induce them to reciprocate, which results in Organisational Trust (Molm, 2000). The CSR activities towards external stakeholders, namely customers and Social & Non-Social stakeholders, generate trust as a result of generalised social exchange mechanism (Molm, Collett, & Schaefer, 2007). When employees perceive that their organisation is fair, benevolent and concerned about the external stakeholders, namely customers and Social & Non-Social stakeholders, it reflects the organisation’s ethical character, and they believe the organisation will behave ethically towards them also, and thus Organisational Trust is formed (Rupp et al., 2006).

5.3.2 CSR and Organisational Identification

The link between Perceived CSR and Organisational Identification is examined in the present study. The analysis reveals that the employees' perception of CSR activities of the organisation significantly and positively influences the Organisational Identification of the employees. The above finding is in line with other findings in the existing literature (Alfaro-Barrantes, 2012; Bouraoui et al., 2018; De Roeck & Delobbe, 2012; Farooq et al., 2014b; Kim, Lee, & Kim, 2010). Among the three dimensions of CSR, CSR to customers is found to be the strongest predictor of Organisational Identification, followed by CSR to employees and CSR to Social & Non-Social stakeholders. Positive organisational perception among the customers fortifies the self worth of the employees and develop stronger Organisational Identification (Korschun et al., 2014). When customers are fully satisfied with the company's product and services, they will share their positive experience with their friends and relatives and thereby creates a positive image of the company in society. When employees perceive that the external stakeholders have a positive image about their own organisation, the employees feel identified and proud to be the part of such a reputed organisation (Kim et al., 2010), and it is substantiated by the current findings. CSR to customers signals prestige-related actions directed at enhancing the firm's external image (Farooq et al., 2014b). Employees also feel identified with an organisation when they feel their organisation fulfils its responsibility towards its internal stakeholders, i.e. employees, along with its responsibility towards the external stakeholders. When employees perceive that their organisation provides a good working environment for the well-being and productivity of their own employees, they feel more identified with their organisation. Good internal environment adds value to the firm's external image, thereby inducing the

feeling of oneness with the organisation. CSR to employees encourage respect based identity (Farooq et al., 2014b) and it is substantiated by the present research. The positive impact of CSR to Social & Non-Social stakeholders on Organisational Identification implies that the firm's community investments have a strong impact on its corporate reputation, which leads to positive reactions among employees. The company's CSR towards the natural environment, future generations and charity create a positive image in society. The employee who perceives the generosity of the company towards the community feels more identified with the company as a result of self-evaluation by the employees, as well as reflective evaluation by the community about the company (Collier & Esteban, 2007).

Among the three dimensions of CSR, namely CSR to Social & Non-Social stakeholders, customers and employees, CSR to customers represent the strongest predictor of both Organisational Identification and Trust, followed by CSR to employees and then by CSR to Social & Non-Social stakeholders. The study conducted in Pakistan (Farooq et al., 2014b) contradicts the above findings, explaining and validating CSR to employees as the strongest predictor of Organisational Trust and Organisational Identification followed by CSR towards community and CSR towards customers. The contextual difference between India and Pakistan shall be considered as the basis of these contradictory findings, which is to be further analysed. As a result of the new Companies Act 2013, CSR towards the community (Social & Non-Social stakeholders) has become a mandatory clause. This new regulation invariably influences the findings of the study. Therefore the employees might have perceived CSR to Social & Non-Social stakeholders as mandatory, so as to be complied by the company to fulfil its

legal obligation. Secondly, the employees might not be well communicated by the top management regarding CSR to Social & Non-Social stakeholders which include, environmental CSR activities, sustainable development or future generation, and charity shall cause the difference in the findings. Farooq et al. (2014b) in his study, found that environment CSR has no significant effect on Organisational Trust and Organisational Identification. Contrary to that finding, CSR towards the environment which comes under the Social & Non-Social stakeholders group in the present study is found to have a significant effect on Organisational Trust and Organisational Identification which is in line with the findings of De Roeck & Delobbe (2012).

5.3.3 Organisational Trust and Organisational Identification

The current study examines the indirect effect of Perceived CSR on Affective Organisational Commitment through the serial mediation of Organisational Trust and Organisational Identification. The study finds a positive relationship between Organisational Trust and Organisational Identification, which is much less explored in the CSR literature. This finding which proved that Organisational Trust is a significant predictor of Organisational Identification supports the study of De Roeck & Delobbe (2012) who found that Organisational Trust acts as a mediator between perceived CSR and Organisational Identification. The findings show that when employees perceive CSR activities of the organisation, it enhances the Organisational Trust of the employees which in turn increases the Organisational Identification of the employees by self-evaluation mechanism (Collier & Esteban, 2007). The present finding supports the study of Keh & Xie (2009), who found the positive influence of customer trust on customer identification.

5.3.4 Organisational Trust and AOC

The link between Organisational Trust and Affective Organisational Commitment is examined in this study. The analysis reveals that employees' Organisational Trust significantly and positively influences the Affective Organisational Commitment of the employees. The present finding is in line with other findings in the existing literature (Aryee, Budhwar, & Chen, 2002; Farooq et al., 2014b; Gaudencio, Coelho, & Ribeiro, 2017; Hansen et al., 2011). The study proves that when employees have faith in the trustworthiness of an organisation or the administrators of that organisation, this trust will increase their Affective Organisational Commitment (Liou, 1995; Burke & Stets, 1999). The Organisational Commitment of employees is likely to be boosted if they are confident that action will be carried out by the organisation that is beneficial or at least not harmful to them (Yilmaz, 2008).

5.3.5 Organisational Identification and AOC

The current study examines the association between Organisational Identification and Affective Organisational Commitment. The analysis reveals that both Organisational Identification and Affective Organisational Commitment are different constructs (Van Knippenberg & Sleebos, 2006; Riketta, 2005; Stinglhamber, Marique, Caesens & Desmette, 2015) and Organisational Identification is a strong predictor of Affective Organisational Commitment. The above finding is in line with other findings in the existing literature (Bouraoui et al., 2018; Farooq et al., 2014b; W.Lam & Liu, 2014; Zafar & Ali, 2016). The study reveals that the more the employees feel identified with their organisation, the deeper their commitment towards their organisation will be (Gupta, 2017). When the identity of employees is built around an organisation, and they feel that their fate is intertwined with it

psychologically, they are more likely to commit voluntarily themselves to that organisation (W.Lam & Liu, 2014). Ellemers et al. (1997) demonstrated that members who identify more strongly with the group would stick together when the status of the group is under threat and therefore, less likely to switch to another organisation. The current study also supports the findings of Johnson and Chang (2006) that individuals with collective self-identity exhibit higher Affective Commitment to organisations.

5.3.6 Mediation through Organisational Trust

The mediation role of Organisational Trust explained by the social exchange mechanism is also examined to explore the underlying mechanism in association with CSR perceptions and AOC. The study reveals that each dimension of CSR perceptions (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees) has an indirect effect on AOC through Organisational Trust. Though there is a shortage of literature examining the indirect effect of CSR on AOC through Organisational Trust, the research findings got support from a few studies conducted outside India (Farooq et al., 2014b; Gaudencio et al., 2017). The significant mediation of Organisational Trust supports the notion that CSR activities extended to Social & Non-Social stakeholders, customers and employees are perceived positively by the employees and formed an image in their mind that their company is very caring, benevolent and has high integrity in their association with the stakeholders. Hence the employees believe that their company, which is ethical towards society, will not take such actions that are detrimental to the interest of the employees. The Organisational Trust, formed as a consequence of reciprocal exchange via employees-related CSR and generalised social exchange via Customer and Social & Non-Social stakeholders-related CSR (Molm, 2010), will make employees more committed to their company.

Though the findings are in line with the findings of Farooq et al. (2014b) in the Pakistan context, with regard to customers and employees, some contradictions could be witnessed in the case of Social & Non-Social stakeholders. The current research found the significant positive indirect relationship of CSR to Social and Non-Social stakeholders on AOC through Organisational Trust while Farooq et al. (2014b) revealed the insignificant indirect effect of environmental CSR on AOC through Organisational Trust. The insignificant indirect effect of environmental CSR might be due to the fact that employees in South Asia are less concerned about or sensitive to the environmental impacts of corporate operations (Farooq et al., 2014b). The findings of the current research reveals that environmental protection and sustainability is an important concern for Indian employees. The difference in the dimensional classifications of CSR to Social & Non-Social stakeholders may be concluded as the reason for the contradictory results of both studies conducted in different contexts.

5.3.7 Mediation through Organisational Identification

The present study also examines the mediating role of Organisational Identification in the relationship between Perceived CSR and Affective Organisational Commitment. It is found that Organisational Identification mediates the above relationships. The results reveal that CSR practices influence Affective Organisational Commitment indirectly through Organisational Identification. Del Rosario (2016) also supported the indirect effect of different stakeholder-based CSR perceptions on Organisational Commitment through Organisational Identification in the US context. This research finding is in line with the findings conducted in other countries (Bouraoui et al., 2018; Farooq et al., 2014b; Mattila, Hanks, & Kim, 2010).

While Bouraoui et al. (2018) examined the indirect effect of unidimensional CSR, Del Rosario (2016) and Farooq et al. (2014b) examined the indirect effect of multidimensional, namely stakeholder-based CSR perceptions on AOC. The indirect effect of CSR association and CSR participation on AOC through Organisational Identification was examined and found significant in the study of Kim et al. (2010). The present study examines the mediating role of Organisational Identification between each stakeholder dimension of CSR (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees) and Affective Organisational Commitment. The significant positive mediation reveals that CSR extended to external stakeholders (Social & Non-Social stakeholders, and customers) and Internal stakeholders (employees) make the employees feel increasingly proud to identify with the prestigious firm which in turn enhances the Affective Organisational Commitment because their identification upholds their external prestige and internal respect (Farooq et al., 2014b).

5.3.8 Serial Mediation through Organisational Trust and Organisational Identification

The current study also explores the serial mediation mechanism underlying the effect of CSR perceptions on AOC, which is not extensively examined in the previous literature. The study reveals a significant positive relationship between Organisational Trust and Organisational Identification. This relationship is rarely studied in CSR literature and is in line with the few previous studies (De Roeck & Delobbe, 2012; Islam et al., 2018). Multidimensional CSR in such relationship was not considered in earlier studies which suggest further research for the same. This study is an attempt to fill the gap that exists now in the previous research that discussed the serial indirect effect of CSR perceptions (CSR to Social & Non-Social stakeholders,

CSR to customers and CSR to employees) on AOC through Organisational Trust and Organisational Identification. The serial mediation in each dimension of CSR is found significant in the present research. The study indicates that CSR initiatives towards various stakeholders (CSR to Social & Non-Social stakeholders, CSR to customers and CSR to employees) influence their Affective Organisational Commitment not only through the individual mediation of Organisational Trust and Organisational Identification but also through both mediators together in serial. When the employees perceive the CSR activities of their company, it develops trust in their organisation due to the social exchange mechanism, and employees feel more identified with the prestigious and trustworthy organisation which consequently enhances the Affective Organisational Commitment of the employees. Those people who are involved in creating, supporting, and sustaining CSR programs also derive a sense of accomplishment, learn skills, and encounter other like-minded individuals. This association is highly beneficial to the stakeholder and fosters a sense of identification with and trust of the company (Bhattacharya, Korschun & Sen, 2009).

5.3.9 Moderating role of ICSR

There is an increasing attention to Corporate Social Responsibility (CSR) in the management literature. However, little is known about the mechanisms and boundary conditions explaining employees' responses to CSR (De Roeck, El Akremi & Swaen, 2016). The previous studies focus on the direct impacts of CSR on employees' related outcomes and pay little attention to the conditions that can influence the relationship between CSR and employees-related outcomes. In addition, these studies did not distinguish between CSR initiatives targeted towards different stakeholder groups. Most of the studies

discussed include only external CSR actions of the company. They neither theorized nor examined the differential effects of different kinds of CSR actions on employee-related outcomes. Also, some employees might be positive towards the CSR program implementation, and others might be indifferent or opposed to it (Rodrigo and Arenas, 2008). On the basis of the above facts and to fill the gap in the previous literature, this study examines the moderating role of Importance of CSR (ICSR) in the mediated relationships of the study through Organisational Trust and Organisational Identification.

The study examines the moderating role of Importance of CSR (ICSR) among the mediation relationships in the current study. In the study, it is found that ICSR does not moderate the indirect effects of CSR (CSR to Social & Non-Social stakeholders, customers and employees) on Affective Organisational Commitment through Organisational Identification alone. It indicates that the strength of the relationship between CSR and Affective Organisational Commitment through Organisational Identification does not vary based on the degree to which employees value CSR and belief in its importance for the organisations. This again indicates that employees are influenced equally by the CSR activities of the organisation irrespective of their personal preferences for CSR (Chaudhary, 2018). Alfaro-Barrantes (2012) found an insignificant moderating effect of employees' attitude to CSR between CSR and Organisational Identification. Findings of the current study can be substantiated by the findings of Alfaro-Barrantes (2012) and Chaudhary (2018), but against the findings of Korschun et al. (2014), who suggested that as CSR importance increases, CSR becomes a stronger driver of Organisational Identification. In congruence with Korschun et al. (2014), Bhattacharya et al. (2008) stated that employees with higher importance for

CSR are also more likely to fulfil identity-related needs through CSR. El-Kassar, Yunis, & El-Khalil (2017) found the moderating effect of ICSR in the relationship between CSR perceptions and Organisational Identification, which ultimately relates to normative commitment. Insignificant moderation in the mediation mechanism through Organisational Identification in the current study could be due to the fact that employees perceive CSR as a fundamental requirement for organisational survival and success especially after the enactment of CSR rule 2014 which made CSR spending mandatory (Chaudhary, 2018).

Employees with certain values, personalities, and individual differences might make them more attuned to corporate ethical initiatives or more likely to trust in CSR-engaging organisations than others (Hansen et al., 2011). Individual factors, more specifically, the individual preferences and sensibilities, could moderate the effect of perceived CSR on stakeholders' outcomes. De Roeck & Delobbe (2012) suggested future research to further explore these contingency factors to understand better the circumstances under which CSR initiatives maximize employees' support for their organisation's objectives and performance. On the basis of above facts, the study examined the moderating role of employees' attitude towards ICSR in the indirect effect of perceived CSR on AOC through Organisational Trust.

The study reveals that ICSR moderated the indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust. The finding is in line with Hansen et al. (2011) recommendation that employees' individual differences in values can influence their Organisational Trust. The study further finds through probing that the indirect effect of CSR to customers on Affective Organisational Commitment through

Organisational Trust is stronger for employees with high ICSR value when compared to those who are low in ICSR. Those employees who believe in the Importance of CSR feel more trust towards the organisation when they perceive more CSR activities were being initiated by their organisation. Satisfied customers are the target of the companies through whom the business maximises profit. But for the purpose of making a profit, the customers should not be exploited in the form of low-quality products. Imparting proper awareness regarding the products before its usage and redressal of grievances after the sale are the fundamental social responsibility of the company. It makes the customers satisfied and feel attached to the organisation. When employees perceive that their company is ethical and carries out its responsibility towards the customers, those who have ethics and consider CSR as important feel more trust towards the organisation which ultimately leads to Affective Organisational commitment. It is in accordance by Person-Organisation Fit Approach (Schneider, 1987) which states that individuals are more attractive to the work opportunities that synchronize their personal values.

The study also examines the moderating role of ICSR in serial mediation through Organisational Trust and Organisational Identification together. The moderated mediation is found significant which indicates that indirect effect of CSR to customers on Affective Organisational Commitment through Organisational Trust and Organisational Identification is stronger for employees with high ICSR value when compared to those who are low in ICSR. Even though the moderation is found insignificant in the indirect effect of CSR towards customers on AOC through Organisational Identification alone, when organisation trust is modelled as the predictor of Organisational Identification, the moderation effect in serial mediation is found significant. It

indicates ICSR has a moderating effect on Organisational Trust than Organisational Identification in explaining the relationship between CSR to customers and AOC.

ICSR moderates the indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust alone. But while probing into the moderation effect, it is found that the moderated mediation effect is not significant at low ICSR but is significant at moderate and high ICSR. The results supported the proposed hypothesis that CSR to employees has an indirect effect on AOC, through the Organisational Trust, when the perceived CSR scores are above the 50th percentile. It indicates that ICSR does not moderate the mediation relationship through Organisational Trust in those employees who have less belief, i.e., score less than the 50th percentile (Table 4.26) in the importance of CSR when they perceive more CSR activities being organised by their organisation. While those employees who have average and above average belief in the Importance of CSR feel more trust towards the organisation when perceiving more CSR activities being organised by their organisation. The employees feel more committed and are willing to remain in an organisation, when their ethical values are congruent with those of the organisation (Ambrose, Arnaud & Schminke, 2008).

The study also examines the moderating role of ICSR in serial mediation through Organisational Trust and Organisational Identification together. The moderated mediation is found significant which indicates that indirect effect of CSR to employees on Affective Organisational Commitment through Organisational Trust and Organisational Identification is stronger for employees with high ICSR value when compared to those who are low in

ICSR. But on further probe into the condition, it is found that the moderated mediation effect is not significant at low ICSR but significant at moderate and high ICSR. More specifically, the results support the proposed hypothesis that CSR to employees has an indirect effect on AOC, through the mediators, when the perceived CSR scores are above the 50th percentile (Table 4.27). It indicates that ICSR does not moderate the mediation relationship through Organisational Trust and Organisational Identification serially in those employees who have less belief (i.e., score less than 50th percentile) in Importance of CSR. While those employees who have average and above-average belief in the Importance of CSR feel more trust towards the organisation when perceiving more CSR activities being organised by their organisation which in turn will influence the Organisational Identification and Affective Organisational Commitment respectively. The findings state that when the employees perceive the organisation as caring and giving due respect to employees, and providing a good working environment, it creates more Organisational Trust in those employees who strongly believe that CSR is important in every organisation. The findings further authenticated that the fit between a person's values and organisational values is associated with behavioral and attitudinal outcomes (O'Reilly et al., 1991).

In contrary to other stakeholders of this study, it is revealed that ICSR does not moderate the indirect effect of CSR to Social & Non-Social Stakeholders on AOC. It indicates that employees are influenced equally by the CSR to Social & Non-Social stakeholders of the organisation irrespective of their personal preference for CSR activities. Hence the individual difference in the attitude towards the ICSR does not have any influence on the effect of CSR to Social & Non-Social stakeholders on employees' AOC through Organisational Trust and Organisational Identification. The insignificant

moderation could be the result of new mandatory CSR rule which brings spending towards the community, sustainable development and environmental protection (components of CSR to Social & Non-Social stakeholders) under legal obligation. Therefore, the employees might perceive that such CSR activities are carried out to fulfil the legal obligation for the existence of the company. Hence the interactional effect becomes insignificant. The result supports the findings of Alfaro-Barrantes (2012) who found insignificant interactional effect between CSR and identification. The findings are in line with Nejati & Ghasemi (2013) who found insignificant moderation of ICSR in the CSR- Organisational Commitment (OC) link, but challenge the findings of Turker (2009b) who found significant moderation of ICSR in the relationship between CSR to Social & Non Social stakeholders and OC. Chaudhary (2018) also found the insignificant moderating influence of ICSR in the relationship between CSR to Social & Non- Social stakeholders and employee performance.

5.4 THEORETICAL IMPLICATIONS

The focus of the study is to provide a richer and deeper understanding of the underlying mechanisms between Corporate Social Responsibility (CSR) practices and employees' Affective Organisational Commitment (AOC). The results reveal that employees' perception of CSR practices influences Affective Organisational Commitment through three specific indirect paths, i.e., through Organisational Trust, Organisational Identification and serial mediation of Organisational Trust and Organisational Identification. At a broad level, this study contributes to the strategic HRM literature by throwing light on the process through which employees' perceptions of CSR activities are linked to their Affective Organisational Commitment. Although previous

research established a direct relationship between CSR and Organisational Commitment (Turker, 2009b; Mueller et al., 2012), very few studies have explored the underlying mechanism explaining the relationship between CSR perceptions of employees and Affective Organisational Commitment (Bouraoui et al., 2018; Farooq et al., 2014b). Therefore the main novelty of this research consists of shedding light on the conditional indirect effect of CSR perceptions on AOC, which is an aspect that has been overlooked in previous research. Consequently, the current research contributes to the literature by opening the new vistas in the CSR - Commitment relationship.

The present study also addresses the relative shortage of literature on psychological outcomes of CSR perceptions (Bhattacharya et al., 2009) of employees in the Indian context by examining the effect of CSR on Organisational Trust, Organisational Identification and Affective Organisational Commitment. The boundary condition, i.e., the moderating role of ICSR is also examined in this study, which adds to the intensive knowledge of the underlying mechanisms by which CSR can influence the organisational commitment of the employees.

Another contribution of the study is the exploration of mediating and moderating effects concomitantly in the model. Most of the previous studies examined the effect of each mediator and moderators separately. The present research is carried out in response to the call of Glavas (2016) who proposed that “models with multiple mediators and moderators are needed in order to create more comprehensive models and avoid false positive findings of more simplistic models”. The present study includes multiple mediators along with a moderator, which is rarely studied in CSR at the individual level (Aguinis & Glavas, 2012). Moderating influence of ICSR is analysed through moderated

mediation which addresses the need for exploring the moderators of CSR-Employee outcome relationship (Rupp et al., 2013).

Glavas (2016), through his study on review of the literature in the field of CSR, revealed that among the 181 articles reviewed, only 13 articles (7 percent) examined the intervening mechanisms in the CSR - Outcome relationship. Moreover, when scholars adopt the micro-level approach in the analysis of CSR, which focuses on the influence of CSR on individuals' attitudes and behaviours, this number is sharply reduced to only eight articles (4 percent). This knowledge - gap of research in understanding the processes and the underlying mechanism through which CSR actions lead to particular outcomes at the individual level of analysis is addressed in the current study. The study reveals that the CSR initiatives towards each stakeholder, namely Social & Non-Social stakeholders, customers and employees, can enhance AOC of employees through Organisational Trust and Organisational Identification.

The individual employee's reactions to their firm's CSR initiatives may be influenced by their own individual values (Glavas, 2016). This research examines whether the employees' attitude towards the Importance of CSR activities (ICSR) in an organisation has an influence on the indirect effect of CSR on AOC. The present study contributes to the CSR literature by exploring the moderating role of ICSR to explain the conditions under which the mediated relationship between CSR and its attitudinal outcomes change. Moreover, the study responded to De Roeck & Delobbe (2012) call to explore the contingency factors such as individual preferences and sensibilities regarding CSR issues to understand the circumstances under which CSR initiatives maximise employees' support for their organisation's objectives and performance.

The existing studies examined the moderating role of Importance of CSR (ICSR) in the direct relationship between CSR and Organisational Commitment, under stakeholder perspective of CSR. Some studies found the significant moderating effect of ICSR in the direct relationship between CSR and Organisational Commitment (Peterson, 2004; Turker, 2009b) while other studies found the moderation effect to be insignificant (Nejati & Ghasemi, 2013). Alfaro-Barrantes (2012) examined the moderating role of ICSR in the indirect relationship of CSR on AOC through Organisational Identification but found them insignificant. The inconsistent results of the influence of ICSR in different cultural contexts call for additional studies in the area (Nejati & Ghasemi, 2013). The present research also supports the findings of Alfaro-Barrantes (2012) that the influence of CSR on AOC through Organisational Identification does not vary according to employees who have differential views regarding the importance of CSR (ICSR) in business. The interactional effect of ICSR is found to be insignificant in all mediation path through Organisational Identification.

The moderating role of ICSR in the mediated relationship between CSR and AOC through Organisational Trust is examined in the current study, which is unexplored or not found in any literature. This study is carried out in response to the future research suggestions provided by previous studies to examine the boundary conditions explaining the employee's response to CSR initiatives (De Roeck & Delobbe, 2012; De Roeck & Maon, 2018; Hansen et al., 2011; Rupp et al., 2006). The research reveals a significant moderating effect of ICSR in the relationship between CSR targeted to customers and employees' AOC through Organisational Trust. The significant moderating effect of ICSR is also found in the mediated relationship between CSR to

employees and AOC through Organisational Trust. In contrast to the above results, no significant moderating role of ICSR is found in the relationship between CSR to Social & Non-Social stakeholders and AOC through Organisational Trust.

The moderating role of ICSR in the indirect effect of CSR on AOC through the Organisational Trust and Organisational Identification serially is also examined in the present study which is unique as far as literature is concerned, to the best of researcher's knowledge. The study finds a significant conditional indirect effect of CSR to customers and employees on AOC while no interaction (moderation) effect is found related to CSR to Social & Non-Social stakeholders. These findings explain the boundary conditions, which helps to understand the circumstances under which the CSR initiatives can influence the employees' attitudinal outcomes. The present study is an addition to the CSR literature to understand the moderated mediation mechanism underlying the CSR and attitudinal outcomes, which is not much explored.

The study also examines the validity of the integrated model, excluding moderator in AMOS 24 and found a good model fit. The combined indirect effect of different types of CSR on AOC through Organisational Trust and Organisational Identification, both individually and in serial mediation, is found significant at $p < 0.05$. This integrated model including serial mediation has not examined before as per the researcher's knowledge, and thus it is expected to be an addition to the CSR literature. All direct hypotheses are found significant at $p < 0.05$.

Very few causal studies related to CSR are conducted in India (Aryee et al., 2002; Gupta, 2017; Kundu & Gahlawat, 2015; Saxena & Kohli, 2012). Majority of the studies are conceptual studies mostly dealing with the benefits of CSR for business (Tandon, 2016; Gatti et al., 2018; Hadfield-hill, 2014; Kaur, 2015; Rohini & Mahadevappa, 2010; Sarkar & Sarkar, 2015). Some studies which examined the influence of CSR perceptions of employees on Organisational commitment established the positive direct relationship between CSR and Organisational Commitment. But the underlying mediating and moderating mechanisms between the relationship between CSR and AOC in the Indian context is not much explored. Hence this study contributes to the CSR literature in the Indian context by examining the social identity and social exchange mechanism as a mediating mechanism in the relationship between CSR and AOC. Even though the moderating role of ICSR in the direct relationship is established in some study (Ulhas, 2013), the moderating role in the mediated relationship is not much explored. This study shows that the CSR initiatives targeted to different shareholders influence the Organisational Trust and Organisational Identification of the employees, which consequently enhance AOC.

The present research surveys the employees' perceptions of CSR in the manufacturing firms which has been neglected in previous research (Stites & Michael, 2011) and focused predominantly on employees in service-oriented companies such as financial institutions. A study in manufacturing concerns seems important since their operations have a high potential for negative and environmental impacts compared to service-oriented companies (Stites & Michael, 2011).

Thus the current research enhances the understanding of the micro-foundations of CSR by theorising and empirically testing the underlying mechanisms through which perceived CSR affect AOC and a boundary condition which can influence them.

5.5 PRACTICAL/ MANAGERIAL IMPLICATIONS

1. The results reveal that CSR initiatives enhance the Affective Organisational Commitment of the employees, either through Organisational Trust or Organisational Identification or through both together in serial. The organisational commitment of the employees, specifically, Affective Organisational Commitment is the emotional attachment of an employee towards the organisation, which is essential for the success of any business. In order to increase employee's Organisational Trust and Organisational Identification and subsequently Affective Organisational Commitment as presented by the study, the organisations are recommended to indulge in more CSR activities towards Social & Non-Social stakeholders, customers and employees.
2. Employees perceive CSR initiatives differently, and misalignment may occur between employees' perceptions of CSR and what the company is actual doing. In order to improve the employee's perceptions of the company, the organisation should effectively communicate about the company's involvement in CSR initiatives to the employees through internal reports, meetings, training, in-house magazines and other communication media.
3. To have an in-depth knowledge of CSR activities of the companies and to understand the socially responsible attitudes of the company, the organisation should involve the employees in the enactment, promotion

and execution of CSR activities. The study found lesser involvement of respondents in CSR activities of the company (Table 4.3). Employee engagement in CSR activities of the organisation foster the perceptions of the organisational morality through CSR actions (De Roeck & Delobbe, 2012) which consequently enhance the Affective Commitment of the company through Organisational Trust and Organisational Identification.

4. In order to enhance the Organisational Identification through CSR initiatives, the organisation should invest in highly visible CSR initiatives and should apply for official CSR awards and labels that publicly recognize the organisation's effort in the social sphere which in turn would increase the organisation's external prestige and employees' pride in their organisational membership (De Roeck & Maon, 2018). The study reveals that the CSR initiatives targeted to different stakeholders, namely Social & Non-Social stakeholders, customers and employees, enhance the Organisational Identification of the company. Hence the organisation can strategically plan its CSR program so as to give due importance to all stakeholders under study.
5. There is a significant relation between a corporate image and the ethics that the company professes in all its domains of operations. According to the study, Organisational Trust is enhanced through CSR perceptions. The CSR activities of a company are seen as an act of honesty and genuineness. Therefore, CSR is not just a tool to fulfil its mandatory obligations to spend for the community, but a tool capable of winning the "hearts and minds" of employees as well (Hansen et al., 2011). Hence the organisation should be ethical, honest and credible while performing CSR activities towards both external as well as internal stakeholders to

- enhance the Organisational Trust of employees, which consequently contributes to Affective Commitment.
6. The CSR to customers is the strongest predictor of Organisational Trust, and Organisational Identification followed by CSR to employees and CSR to Social & Non-Social stakeholders, as revealed in the study. Hence, if the customer satisfaction is given high priority and customers are treated well by providing both good quality products at fair prices and accurate information about a product, employees may feel that organisational justice prevails and trust that their organisation will behave fairly to employees also. Further, it creates a good impression of the organisation among employees, thereby enhancing Organisational Identification (Chaudhary, 2018). All stakeholders, especially the customers, should, therefore, be given due importance while forming the CSR strategy.
 7. The study reveals that the Organisational Trust generated by the perceptions of CSR initiatives varies with the degree of belief of the employees in the importance of CSR (ICSR) in an organisation. The top management, therefore, has a vital role to consider the individual differences in their attitudes towards the importance of CSR in an organisation while forming CSR strategies and take measures to build up socially responsible attitudes among employees.
 8. The management should carry out CSR awareness programs to make the employees feel the importance of CSR activities in an organisation and inculcate a broad awareness of social life and its impacts on each organisation. Such awareness enables more employees to voluntarily participate in such activities thereby, increasing trust, identification and commitment towards the organisation.

9. The organisation can also provide some off days or some free time from their routine jobs to the employees to enable them to participate in the CSR activities extended to the community that refreshes their minds and make them feel more identified with the organisation.

5.6 LIMITATIONS

The results of this study need to be interpreted in the context of these limitations.

1. The cross-sectional research design using latent constructs to capture the perception of employees at a specific point in time would limit the ability to infer causality.
2. Another potential limitation is that all the data are obtained from a single source, presenting a potential problem of common method bias. In order to minimize the possibility of common method bias, screening was conducted in the process of data collection and analysis. The study followed various recommendations for minimizing this bias, such as ensuring the confidentiality of respondents, providing a cover letter that explains the purpose of the study, and measuring predictors and dependent variables separately (Podsakoff et al., 2003) In order to check for the adverse effect of self-reporting, statistical tests were applied to rule out common method variance.
3. Respondents were not willing to answer certain demographic questions such as salary and years of experience which delimits our intensive study.

5.7 SCOPE FOR FURTHER STUDY

The current study provides a framework for understanding the psychological process underlying CSR – Commitment relationships. The study clearly indicates that CSR is an important variable regarding Affective Organisational Commitment and the ICSR is an important moderator which can influence this relationship through mediators. Future research is encouraged to replicate the moderated mediation model developed in this study, as applicable to other countries and regions for better generalisation. The current study examines the mediating role of Organisational Trust and Organisational Identification in the CSR- AOC relationship. Future studies may employ other mediating variables (e.g., organisational justice, social capital) to gain a more comprehensive understanding of the influence of CSR on employees' AOC. The data analysis doesn't consider control variables in the present research. The future research can accommodate the control variables such as age, education, positions, departments and experience in the CSR- AOC relationship. The respondent's attitude towards the importance of CSR in an organisation (ICSR) is found to moderate the indirect effect of CSR on AOC. Future studies are encouraged to include other moderators (e.g., communication, employee engagement, experience) in the model, which can influence the CSR perception of employees.

The sample is based on firms in the manufacturing industry. Future studies may extend this study across several companies in varying industries to be more generalised. The study examines only the Indian sample whose culture will be different from other countries. Future studies may account individual differences among employees and different cultural context in the model, which may alter the employees' response towards CSR initiatives of

the organisation. The current study employs a cross-sectional research design which precludes the inference of causality. A longitudinal research design is required to further justify the causal effect of CSR on Affective Organisational Commitment. Such a longitudinal design might provide more robust evidence of the mechanisms involved in the CSR–Commitment relationships.

5.8 CONCLUSION

The psychological impact of CSR has attracted a wide range of appreciation in the recent CSR literature. CSR perceptions of employees in the manufacturing industry are identified in this study, as to enhance the Affective Organisational Commitment of the employees through Organisational Trust and Organisational Identification. Based on the social exchange theory, CSR towards external stakeholders (Social & Non-Social stakeholders and customers) creates Organisational Trust via generalised exchange mechanism and consequently, enhances Affective Organisational Commitment. On the other hand, CSR to employees generates Organisational Trust via reciprocal exchange mechanism (Molm et al., 2007). The social identity theory (Tajfel & Turner, 1985) lays the foundation for the relationship between CSR and AOC through Organisational Identification. According to the theory, the employees feel identified towards the organisation which undertakes CSR activities. Thereby it will enhance the affective commitment of the employees. The Organisational Identification is generated through self-evaluation as well as reflective evaluation mechanisms (Collier & Esteban, 2007). The serial mediation in this study significantly indicates that CSR enhances Organisational Trust, which in turn augments Organisational Identification and consequently, enhances AOC.

The employees' responses to the CSR perceptions vary according to the attitude of employees towards the importance of CSR (ICSR). The indirect effect of CSR on AOC through Organisational Trust depends on the employees' belief in the importance of CSR in an organisation. Also, the employees' attitude to the importance of CSR (ICSR) moderates the influence of CSR on AOC through Organisational Trust and Organisational Identification in serial. The findings are in line with Person-Organisation Fit approach (Schneider, 1987), according to which, attitudes of CSR oriented employees will be affected more by CSR programs of the organisation (Chaudhary, 2018). However, the indirect effect of CSR to Social & Non-Social stakeholders on AOC is not contingent on ICSR. The conditional indirect effect of CSR on AOC through Organisational Identification is also found to be insignificant in the study.

CSR plays an important role in forming positive attitudes among employees. CSR can function as an active investment in strengthening the employee-company relationships, beyond the view that CSR is merely a cost to the company.



References

- Aberson, C. L., Healy, M., & Romero, V. (2000). Ingroup bias and self-esteem: A meta-analysis. *Personality and social psychology review*, 4(2), 157-173.
- Ackerman, R.W. and Bauer, R.A. (1976), *Corporate Social Responsiveness*, Reston Publishing, Reston, VA.
- Adeyanju, O. D. (2012). An assessment of the impact of corporate social responsibility on Nigerian society: The examples of banking and communication industries. *Universal Journal of Marketing and Business Research*, 1(1), 17-43.
- Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S Back in Corporate Social Responsibility: A Multilevel Theory of Social Change in Organisations. *Academy of Management Review*, 32(3), 836–863. <https://doi.org/10.5465/AMR.2007.25275678>
- Aguinis, H. (2011). Organisational responsibility: Doing good and doing well. In S. Zedeck (Ed.), *APA handbook of industrial and organisational psychology* (Vol. 3, pp. 855–879). Washington, DC: American Psychological Association
- Aguinis, H., & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, 38(4), 932–968. <https://doi.org/10.1177/0149206311436079>
- Albinger, H. S., & Freeman, S. J. (2000). Corporate Social Performance and Attractiveness as an Employer to Different Job Seeking Populations. *Journal of Business Ethics*, 28(3), 243–253. <https://doi.org/10.1023/A:1006289817941>
- Alfaro-Barrantes, P. (2012). Examining the Relationship Between Employees' Perceptions of and Attitudes Toward Corporate Social Responsibility and Organisational Identification.

- Ali, I., Rehman, K. U., Ali, S. I., Yousaf, J., & Zia, M. (2010). Corporate social responsibility influences, employee commitment and organisational performance. *African journal of Business management*, 4(13), 2796-2801.
- Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organisation. *Journal of Occupational Psychology*, 63(1), 1–18. <https://doi.org/10.1111/j.2044-8325.1990.tb00506.x>
- Ambrose, M. L., Arnaud, A., & Schminke, M. (2008). Individual moral development and ethical climate: The influence of person–organization fit on job attitudes. *Journal of Business Ethics*, 77(3), 323-333.
- Araña, J. E., & León, C. J. (2013). Dynamic hypothetical bias in discrete choice experiments: Evidence from measuring the impact of corporate social responsibility on consumers demand. *Ecological Economics*, 87, 53-61. <https://doi.org/10.1016/j.ecolecon.2012.12.005>
- Arevalo, J. A., & Aravind, D. (2011). Corporate social responsibility practices in India: Approach, drivers, and barriers. *Corporate Governance*, 11(4), 399–414. <https://doi.org/10.1108/14720701111159244>
- Arora, B., & Puranik, R. (2004). A review of corporate social responsibility in India. *Development*, 47(3), 93–100. <https://doi.org/10.1057/palgrave.development.1100057>.
- Aryee, S., Budhwar, P. S., & Chen, Z. X. (2002). Trust is a mediator of the relationship between organisational justice and work outcomes. *Journal of Organisational Behavior*, 23(3), 267–285. <https://doi.org/10.1016/B978-1-4557-4815-0.00018-0>
- Ashforth, B. E., & Mael, F. (1989). Social identity theory and the organisation. *Academy of management review*, 14(1), 20-39.
- Ashforth, B. E., Harrison, S. H., & Corley, K. G. (2008). Identification in organisations: An examination of four fundamental questions. *Journal of Management*, 34(3), 325–374.

- Asma'Musa, U., & Rahman, A. A. (2015). Employee perception of CSR activities, job attachment and organisational commitment. *Pertanika Journal of Social Sciences & Humanities*, 23, 1-16.
- Atkinson, S., & Butcher, D. (2003). Trust in managerial relationships. *Journal of Managerial Psychology*, 18(4), 282–304. <https://doi.org/10.1108/02683940310473064>
- Awang, Z. (2015). *SEM made simple: A gentle approach to learning Structural Equation Modeling*. MPWS Rich Publication.
- Azim, M. T. (2016). Corporate Social Responsibility and employee behavior: mediating role of organisational commitment. *Review of Business Management*, 18(60), 207–225. <https://doi.org/10.7819/rbgn.v18i60.2319>
- Backhaus, K. B., Stone, B. A., & Heiner, K. (2002). Exploring the Relationship between Corporate Social Performance and Employer Attractiveness. *Business & Society*, 41(3), 292–318. <https://doi.org/10.1177/0007650302041003003>
- Bagozzi, R. P., & Yi, Y. (2012). Specification, evaluation, and interpretation of structural equation models. *Journal of the academy of marketing science*, 40(1), 8-34.
- Balasubramanian, N. K., Kimber, D., & Siemensma, F. (2005). Emerging opportunities or traditions reinforced? An analysis of the attitudes towards CSR, and trends of thinking about CSR, in India. *Journal of Corporate Citizenship*, (17), 79-92.
- Barakat, S. R., Isabella, G., Boaventura, J. M. G., & Mazzon, J. A. (2016). The influence of corporate social responsibility on employee satisfaction. *Management Decision*, 54(9), 2325–2339. <https://doi.org/10.1108/MD-05-2016-0308>
- Bauman, C. W., & Skitka, L. J. (2012). Corporate social responsibility as a source of employee satisfaction. *Research in Organisational Behavior*, 32, 63–86. <https://doi.org/10.1016/j.riob.2012.11.002>

- Bello, S.M. (2012), "Impact of ethical leadership on employee job performance", *International Journal of Business and Social Science*, 3(11), 228-236.
- Bentler, P. M. (1990). Comparative fit indexes in structural models. *Psychological Bulletin*, 107, 238–246.
- Bentler, P. M., & Bonett, D. G. (1980). Significance tests and goodness of fit in the analysis of covariance structures. *Psychological Bulletin*, 88, 588–606.
- Bergami, M., & Bagozzi, R. P. (2000). Self-categorization, affective commitment and group self-esteem as distinct aspects of social identity in organisations. *British Journal of Social Psychology*, 39, 555–577.
- Berger, I. E., Cunningham, P., & Drumwright, M. E. (2007). Mainstreaming corporate social responsibility: Developing markets for virtue. *California Management Review*, 49(4), 132–157.
- Bhattacharya, C. B., & Sen, S. (2003). Consumer–company identification: A framework for understanding consumers' relationships with companies. *Journal of marketing*, 67(2), 76-88.
- Bhattacharya, C. B., Korschun, D., & Sen, S. (2009). Strengthening stakeholder–company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business ethics*, 85(2), 257-272. <https://doi.org/10.1007/s10551-008-9730-3>
- Bhattacharya, C., Sen, S., & Korschun, D. (2008). Using corporate social responsibility to win the war for talent. *MIT Sloan Management Review*, 49(2), 37–44. <https://doi.org/10.1007/s10551-008-9812-2>
- Bland, J. M., & Altman, D. G. (1997). Statistics notes: Cronbach's alpha. *Bmj*, 314(7080), 572.
- Blau, P.M. (1964). Exchange and power in social life. New York: John Wiley.
- Bollen, K. A. (1986). Sample size and Bentler and Bonett's nonnormed fit index. *Psychometrika*, 51, 375–377.

- Bouraoui, K., Bensemmane, S., Ohana, M., & Russo, M. (2018). Corporate social responsibility and employees' affective commitment: A multiple mediation model. *Management Decision*, 57(1), 152-167. <https://doi.org/10.1108/MD-10-2017-1015>
- Bowen, H.R. (1953), *Social Responsibilities of the Businessman*, Harper & Row, New York, NY.
- Brammer, S., Millington, A., & Rayton, B. (2007). The contribution of corporate social responsibility to organisational commitment. *The International Journal of Human Resource Management*, 18(10), 1701-1719.
- Browne MW, Cudeck R. 1993. Alternative ways of assessing model fit. In *Testing Structural Equation Models* (pp. 136–162), Bollen KA, Long JS (eds). Sage: Newbury Park, CA.
- Buchan, N. R., Croson, R. T. A., & Dawes, R. M. (2002). Swift neighbors and persistent strangers: A cross-cultural investigation of trust and reciprocity in social exchange. *American Journal of Sociology*, 108(1), 168–206.
- Burke, P. J., & Stets, J. E. (1999). Trust and commitment through self-verification. *Social Psychology Quarterly*, 62(4), 347-366.
- Byrne, B.M. (2010), *Structural Equation Modeling with AMOS: Basic Concepts, Applications, and Programming (2nd ed.)*. Routledge, New York, NY.
- Cable, D. M., & Judge, T. A. (1996). Person–organisation fit, job choice decisions, and organisational entry. *Organisational behavior and human decision processes*, 67(3), 294-311.
- Cacioppe, R., Forster, N., & Fox, M. (2008). A survey of managers' perceptions of corporate ethics and social responsibility and actions that may affect companies' success. *Journal of business ethics*, 82(3), 681.

- Carmeli, A., Gilat, G., & Waldman, D. A. (2007). The role of perceived organisational performance in organisational identification, adjustment and job performance. *Journal of Management Studies*, 44(6), 972-992. <https://doi.org/10.1111/j.1467-6486.2007.00691.x>
- Carmines, E. G., & Zeller, R. A. (1979). *Reliability and validity assessment* (Vol. 17). Sage publications.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, 4(4), 497-505. <https://doi.org/10.5465/AMR.1979.4498296>
- Carroll, A. B. (2008). A history of corporate social responsibility: Concepts and practices. *The Oxford handbook of corporate social responsibility*, 19-46. <https://doi.org/10.1093/oxfordhb/9780199211593.003.0002>
- Carroll, Archie B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organisational stakeholders. *Business Horizons*, 34(4), 39–48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Chapman, D. S., Uggerslev, K. L., Carroll, S. A., Piasentin, K. A., & Jones, D. A. (2005). Applicant attraction to organisations and job choice: A meta-analytic review of the correlates of recruiting outcomes. *Journal of Applied Psychology*, 90(5), 928–944. <https://doi.org/10.1037/0021-9010.90.5.928>
- Charkham, J. (1994). *Keeping Good Company: A Study of Corporate Governance in Five Countries* (Clarendon, Oxford).
- Charles Nwaneri, E. (2015). The Impact of Corporate Social Responsibility (CSR) on Organisation Profitability. *International Journal of Business and Management*, 10(9), 60–67. <https://doi.org/10.5539/ijbm.v10n9p60>
- Chatman, J. A. (1989). Improving Interactional Organisational Research: A Model of Person-Organisation Fit. *Academy of Management Review*, 14(3), 333–349. <https://doi.org/10.5465/amr.1989.4279063>

- Chaudhary, R. (2018). Corporate social responsibility and employee performance: a study among Indian business executives. *The International Journal of Human Resource Management*, 1-24. <https://doi.org/10.1080/09585192.2018.1469159>
- Clarkson, M. (1994, April). A risk based model of stakeholder theory. In *Proceedings of the second Toronto conference on stakeholder theory* (pp. 18-19).
- Clarkson, M. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of management review*, 20(1), 92-117.
- Collier, J., & Esteban, R. (2007). Corporate social responsibility and employee commitment. *Business ethics: A European review*, 16(1), 19-33.
- Colquitt, J. A., Wesson, M. J., Porter, C. O. L. H., Conlon, D. E., & Ng, K. Y. (2001). Justice at the millennium: A meta-analytic review of 25 years of organisational justice research. *Journal of Applied Psychology*, 86(3), 425-445.
- Conway, J. M., & Lance, C. E. (2010). What reviewers should expect from authors regarding common method bias in organisational research. *Journal of Business and Psychology*, 25(3), 325-334. <https://doi.org/10.1007/s10869-010-9181-6>
- Cook, J., & Wall, T. (1980). New work attitude measures of trust, organisational commitment and personal need non-fulfilment. *Journal of Occupational Psychology*, 53(1), 39-52. <https://doi.org/10.1111/j.2044-8325.1980.tb00005.x>
- Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika*, 16(3), 297-334.
- Cropanzano, R., Byrne, Z. S., Bobocel, D. R., & Rupp, D. E. (2001). Moral virtues, fairness heuristics, social entities, and other denizens of organisational justice. *Journal of Vocational Behavior*, 58, 164-209.

- D'Aprile, G., & Talò, C. (2015). How corporate social responsibility influences organisational commitment: A psychosocial process mediated by organisational sense of community. *Employee Responsibilities and Rights Journal*, 27(4), 241-269.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1–13.
- Das, T. K., & Teng, B. S. (2002). Alliance constellations: A social exchange perspective. *Academy of Management Review*, 27(3), 445–456
- Davis, K. (1960). Can Business Afford to Ignore Social Responsibilities? *California Management Review*, 2(3), 70–76. <https://doi.org/10.2307/41166246>
- Davis, K. (1973). The case for and against business assumption of social responsibilities. *Academy of Management journal*, 16(2), 312-322.
- De Roeck, K., & Delobbe, N. (2012). Do environmental CSR initiatives serve organisations' legitimacy in the oil industry? Exploring employees' reactions through organisational identification theory. *Journal of business ethics*, 110(4), 397-412.
- De Roeck, K., & Maon, F. (2018). Building the theoretical puzzle of employees' reactions to corporate social responsibility: An integrative conceptual framework and research agenda. *Journal of Business Ethics*, 149(3), 609-625.
- De Roeck, K., El Akremi, A., & Swaen, V. (2016). Consistency matters! How and when does corporate social responsibility affect employees' organisational identification?. *Journal of Management Studies*, 53(7), 1141-1168.
- De Roeck, K., Marique, G., Stinglhamber, F., & Swaen, V. (2014). Understanding employees' responses to corporate social responsibility: mediating roles of overall justice and organisational identification. *The International Journal of Human Resource Management*, 25(1), 91-112.

- Del Rosario, O. (2016). *Assessment of the mediating effect of organisational identification on corporate social responsibility and organisational commitment of Fortune 500 employees* (Doctoral dissertation, Capella University).
- DeVellis, R. F. (2016). *Scale development: Theory and applications* (Vol. 26). Sage publications.
- Dhanesh, G. S. (2014). CSR as Organisation-Employee Relationship Management Strategy: A Case Study of Socially Responsible Information Technology Companies in India. *Management Communication Quarterly*, 28(1), 130–149.
- Dirks, K. T., & Ferrin, D. L. (2002). Trust in leadership: Meta-analytic findings and implications for research and practice. *Journal of applied psychology*, 87(4), 611.
- Ditlev-Simonsen, C. D. (2015). The relationship between Norwegian and Swedish employees' perception of corporate social responsibility and affective commitment. *Business & Society*, 54(2), 229-253.
- Drucker, P. (1954). *The principles of management*. New York.
- Dutton, J. E., & Dukerich, J. M. (1991). Keeping an eye on the mirror: Image and identity in organisational adaptation. *Academy of management journal*, 34(3), 517-554.
- Dutton, J. E., Dukerich, J. M., & Harquail, C. V. (1994). Organisational images and member identification. *Administrative science quarterly*, 239-263.
- Edwards, J. R., & Lambert, L. S. (2007). Methods for integrating moderation and mediation: A general analytical framework using moderated path analysis. *Psychological Methods*, 12(1), 1–22. <https://doi.org/10.1037/1082-989X.12.1.1>
- Eels, Richard. (1956). *Corporate Giving in a Free Society*. New York: Harper

- Ehrhart, K. H., & Ziegert, J. C. (2005). Why are individuals attracted to organisations? *Journal of Management*, 31(6), 901–919. <https://doi.org/10.1177/0149206305279759>
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of management review*, 14(1), 57-74.
- El-Garaihy, W. H., Mohamed Mobarak, A.-K., & Albahussain, S. A. (2014). Measuring the impact of corporate social responsibility practices on competitive advantage: A mediation role of reputation and customer satisfaction. *International Journal of Business and Management*, 9(5), 109–124. <https://doi.org/10.5539/ijbm.v9n5p109>
- El-Kassar, A. N., Yunis, M., & El-Khalil, R. (2017). The Mediating Effects of Employee-Company Identification on the Relationship between Ethics, Corporate Social Responsibility, and Organisational Citizenship Behavior. *Journal of Promotion Management*, 23(3), 419–436. <https://doi.org/10.1080/10496491.2017.1294872>
- Ellemers, N., Spears, R., & Doosje, B. (1997). Sticking together or falling apart: In-group identification as a psychological determinant of group commitment versus individual mobility. *Journal of Personality and Social Psychology*, 72(3), 617–626. <https://doi.org/10.1037/0022-3514.72.3.617>
- Ertürk, A. (2010). Exploring predictors of organisational identification: Moderating role of trust on the associations between empowerment, organisational support, and identification. *European journal of work and organisational psychology*, 19(4), 409-441.
- Etheredge, J. M. (1999). The perceived role of ethics and social responsibility: An alternative scale structure. *Journal of Business Ethics*, 18(1), 51-64.
- European Commission. (2001). Green Paper. Promoting a European framework for corporate social responsibility. Brussels: European Commission

- Fard, P. G., & Karimi, F. (2015). The Relationship between Organisational Trust and Organisational Silence with Job Satisfaction and Organisational Commitment of the Employees of University. *International Education Studies*, 8(11), 219-227.
- Farndale, E., Hope-Hailey, V., & Kelliher, C. (2011). High commitment performance management: The roles of justice and trust. *Personnel Review*, 40(1), 5–23.
- Farooq, M., Farooq, O., & Jasimuddin, S. M. (2014a). “Employees response to corporate social responsibility: Exploring the role of employees’ collectivist orientation’. *European Management Journal*, 32(6), 916–927. <https://doi.org/10.1016/j.emj.2014.03.002>
- Farooq, O., Payaud, M., Merunka, D., & Valette-Florence, P. (2014b). The impact of corporate social responsibility on organisational commitment: Exploring multiple mediation mechanisms. *Journal of Business Ethics*, 125(4), 563-580. <https://doi.org/10.1007/s10551-013-1928-3>
- Farooq, O., Rupp, D. E., & Farooq, M. (2017). The multiple pathways through which internal and external corporate social responsibility influence organisational identification and multifoci outcomes: The moderating role of cultural and social orientations. *Academy of Management Journal*, 60(3), 954-985.
- Field, A. (2005). *Discovering statistics using SPSS*. Thousand Oaks, CA, US.
- Forester, B. E. (2009). *The social impact of corporate social responsibility: A case study*. Florida State University.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of marketing research*, 18(1), 39-50.
- Frederick, W. C., Davis, K., & Post, J.E. (1988). *Business and society: Corporate strategy, public policy, ethics*. McGraw-Hill Companies.

- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach* (Pitman Press, Boston)
- Friedman, M. (1970). The social responsibility of business is to maximise its profits. *New York Times Magazine*, September, 13, 33.
- Fukukawa, K., Balmer, J. M. T., & Gray, E. R. (2007). Mapping the interface between corporate identity, ethics and corporate social responsibility. *Journal of Business Ethics*, 76(1), 1–5.
- Ganesan, S., & Hess, R. (1997). Dimensions and levels of trust: Implications for commitment to a relationship. *Marketing Letters*, 8(4), 439–448.
- Gaskin, J. (2016). Exploratory factor analysis (EFA). Retrieved June, 10, 2016.
- Gatti, L., Vishwanath, B., Seele, P., & Cottier, B. (2018). Are we moving beyond voluntary CSR? Exploring theoretical and managerial implications of mandatory CSR resulting from the New Indian Companies Act. *Journal of Business Ethics*, 1-12.
- Gaudencio, P., Coelho, A., & Ribeiro, N. (2017). The role of trust in corporate social responsibility and worker relationships. *Journal of Management Development*, 36(4), 478–492. <https://doi.org/10.1108/JMD-02-2016-0026>
- Gautam, R., & Singh, A. (2010). Corporate social responsibility practices in India: A study of top 500 companies. *Global Business and Management Research: An International Journal*, 2(1), 41-56.
- Gautam, T., Van Dick, R., & Wagner, U. (2004). Organisational identification and organisational commitment: Distinct aspects of two related concepts. *Asian Journal of Social Psychology*, 7(3), 301-315.
- Gergen, K. J. (1969). *The psychology of behavior exchange*. Reading, MA: Addison Wesley Publishing Company.
- Glavas, A. (2016). Corporate social responsibility and organisational psychology: An integrative review. *Frontiers in psychology*, 7, 144.

- Glavas, A., & Godwin, L. N. (2013). Is the Perception of “Goodness” Good Enough? Exploring the Relationship between Perceived Corporate Social Responsibility and Employee Organisational Identification. *Journal of Business Ethics*, *114*(1), 15–27. <https://doi.org/10.1007/s10551-012-1323-5>
- Glavas, A., & Kelley, K. (2014). The effects of perceived corporate social responsibility on employee attitudes. *Business Ethics Quarterly*, *24*(2), 165-202.
- Goodboy, A. K., Martin, M. M., & Brown, E. (2016). Bullying on the school bus: deleterious effects on public school bus drivers. *Journal of Applied Communication Research*, *44*(4), 434–452. <https://doi.org/10.1080/00909882.2016.1225161>
- Greening, D. W., & Turban, D. B. (2000). Corporate social performance as a competitive advantage in attracting a quality workforce. *Business & Society*, *39*(3), 254-280.
- Gully, S. M., Phillips, J. M., Castellano, W. G., Han, K., & Kim, A. (2013). A mediated moderation model of recruiting socially and environmentally responsible job applicants. *Personnel Psychology*, *66*(4), 935–973. <https://doi.org/10.1111/peps.12033>
- Gupta, M. (2017). Corporate Social Responsibility, Employee–Company Identification, and Organisational Commitment: Mediation by Employee Engagement. *Current Psychology*, *36*(1), 101–109. <https://doi.org/10.1007/s12144-015-9389-8>
- Gupta, M., & Hodges, N. (2012). Corporate social responsibility in the apparel industry: An exploration of Indian consumers’ perceptions and expectations. *Journal of Fashion Marketing and Management: An International Journal*, *16*(2), 216-233.
- Hadfield-Hill, S. (2014). CSR in India: reflections from the banking sector. *Social Responsibility Journal*, *10*(1), 21-37.

- Hair Jr, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis. Vectors*, 7th Editio.
- Hair, J. F., Anderson, R. E., Tatham, R. L., & Black, W. C. (1995). *Multivariate date analysis with readings. Englewood Cliff, NJ: Prentce.*
- Halim, L., Rahayu, S., & Rahayu, M. (2016). The Effect of Employee's Perceptions on Corporate Social Responsibility Activities on Organisational Commitment, Mediated by Organisational Trust. *International Journal of Business and Management Invention*, 5(4), 43-49.
- Hameed, I., Riaz, Z., Arain, G. A., & Farooq, O. (2016). How do internal and external CSR affect employees' organisational identification? A perspective from the group engagement model. *Frontiers in psychology*, 7, 788.
- Handelman, J. M., & Arnold, S. J. (1999). The role of marketing actions with a social dimension: Appeals to the institutional environment. *The Journal of Marketing*, 63(3), 33–48.
- Hansen, S. D., Dunford, B. B., Boss, A. D., Boss, R. W., & Angermeier, I. (2011). Corporate Social Responsibility and the Benefits of Employee Trust: A Cross-Disciplinary Perspective. *Journal of Business Ethics*, 102(1), 29–45. <https://doi.org/10.1007/s10551-011-0903-0>
- Harris, J., & Wicks, A. (2010). 'Public trust' and trust in particular firm-stakeholder interactions. *Corporate Reputation Review*, 13(2), 142.
- Haslam, S. A. (2001). *Psychology in Organisations: The Social Identity Approach*. London: Sage.
- Hay, R., & Gray, E. (1974). Social responsibilities of business managers. *Academy of Management Journal*, 17(1), 135-143.
- Hayes, A. F. (2013). *Introduction to mediation, moderation, and conditional process analysis: A regression-based approach*. 2013. New York: Guilford, 1609182308.

- Hayes, A. F. (2015). An Index and Test of Linear Moderated Mediation. *Multivariate Behavioral Research, 50*(1). <https://doi.org/10.1080/00273171.2014.962683>
- Hayes, A. F. (2018). *Introduction to mediation, moderation, and conditional process analysis*. (2nd Ed.). New York: The Guilford Press. (J, 2018)
- Heald (1970). The Social Responsibilities of Business: Company and Community, 1900–1960.
- Heald, M. (1957). Management's responsibility to society: The growth of an idea. *Business History Review, 31*(4), 375-384.
- Helm, S. (2011). Employees' awareness of their impact on corporate reputation. *Journal of Business Research, 64*(7), 657-663.
- Henri Tajfel. (1982). Social Psychology of Intergroup Relations. *Annual Review of Psychology, 33*(1), 1–39. <https://doi.org/http://dx.doi.org/10.1146/annurev.ps.33.020182.000245>
- Hofman, P. S., & Newman, A. (2014). The impact of perceived corporate social responsibility on organisational commitment and the moderating role of collectivism and masculinity: Evidence from China. *The International Journal of Human Resource Management, 25*(5), 631-652.
- Hogg, M. A., & Terry, D. I. (2000). Social identity and self-categorization processes in organisational contexts. *Academy of management review, 25*(1), 121-140.
- Holmes, S. L. (1976). Executive perceptions of corporate social responsibility. *Business horizons, 19*(3), 34-40.
- Homans, George C. 1961. *Social Behavior: Its Elementary Forms*. New York: Harcourt, Brace, and World.
- Hox, J. J., & Bechger, T. M. (1998). An introduction to structural equation modeling.

- Hsieh, Y. H., & Chan, J. Y. (2012). Corporate social responsibility: A concern among employees. *Human Systems Management*, 31(3–4), 219–230. <https://doi.org/10.3233/HSM-2012-0770>
- Hu, L. T., & Bentler, P. M. (1999). Cutoff criteria for fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. *Structural equation modeling: a multidisciplinary journal*, 6(1), 1-55.
- Hu, L.-T., & Bentler, P. M. (1995). Evaluating model fit. In R. H. Hoyle (Ed.), *Structural equation modeling: Concepts, issues, and applications* (pp. 76-99). Thousand Oaks, CA, US: Sage Publications, Inc.
- Huang, C. F., & Lien, H. C. (2012). An empirical analysis of the influences of corporate social responsibility on organisational performance of Taiwan's construction industry: Using corporate image as a mediator. *Construction Management and Economics*, 30(4), 263–275. <https://doi.org/10.1080/01446193.2012.668620>
- Hur, W. M., Moon, T. W., & Ko, S. H. (2018). How employees' perceptions of CSR increase employee creativity: Mediating mechanisms of compassion at work and intrinsic motivation. *Journal of Business Ethics*, 153(3), 629-644.
- Hutcheson, G. D., & Sofroniou, N. (1999). *The multivariate social scientist: Introductory statistics using generalized linear models*. Sage.
- Islam, T., Ali, G., Niazi, A.A.K., Ramzan, M., & Yousaf, U. (2018). Employees' Response to CSR: Role of Organisational Identification and Organisational Trust. *Pakistan Journal of Commerce and Social Sciences*, 12(1), 153–166. <https://doi.org/10.1111/j.0001-6349.2005.00765.x>
- Jamali, D., & Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Reviews*, 20(1), 32-61.
- Johnson, B. K., Slater, M. D., Silver, N. A., & Ewoldsen, D. R. (2016). Entertainment and Expanding Boundaries of the Self: Relief from the

- Constraints of the Everyday. *Journal of Communication*, 66(3), 386–408. <https://doi.org/10.1111/jcom.12228>
- Johnson, R. E., & Chang, C. H. (2006). “I” is to continuance as “We” is to affective: the relevance of the self-concept for organisational commitment. *Journal of Organisational Behavior: The International Journal of Industrial, Occupational and Organisational Psychology and Behavior*, 27(5), 549-570.
- Jones, D. A. (2010). Does serving the community also serve the company? Using organisational identification and social exchange theories to understand employee responses to a volunteerism programme. *Journal of Occupational and Organisational Psychology*, 83(4), 857–878. <https://doi.org/10.1348/096317909X477495>
- Jones, D. A., Willness, C. R., & Madey, S. (2014). Why are job seekers attracted by corporate social performance? Experimental and field tests of three signal-based mechanisms. *Academy of Management Journal*, 57(2), 383-404.
- Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California management review*, 22(3), 59-67.
- Jöreskog, K. G., & Sörbom, D. (1989). LISREL 7 user’s reference guide. Chicago: Scientific Software.
- Judge, T. A., & Bretz, R. D. (1992). Effects of work values on job choice decisions. *Journal of applied psychology*, 77(3), 261.
- K. P. M. G. & ASSOCHAM (2008). *Corporate Social Responsibility–Towards a Sustainable Future. A White Paper*, 64.
- Kaiser, H. F. (1974). An index of factorial simplicity. *Psychometrika*, 39(1), 31-36.
- Kanji, R., & Agrawal, R. (2016). Models of Corporate Social Responsibility: Comparison, Evolution and Convergence. *IIM Kozhikode Society & Management Review*, 5(2), 141–155. <https://doi.org/10.1177/2277975216634478>

- Katz, D., & Kahn, R. L. (1978). *The social psychology of organisations* (Vol. 2, p. 528). New York: Wiley.
- Kaur, P. (2015). Corporate Social Responsibility: Present Scenario in India. *Journal of Commerce and Management Thought*, 6(3), 496.
- Keh, H. T., & Xie, Y. (2009). Corporate reputation and customer behavioral intentions: The roles of trust, identification and commitment. *Industrial Marketing Management*, 38(7), 732–742. <https://doi.org/10.1016/j.indmarman.2008.02.005>
- Khan, A. F., & Atkinson, A. (1987). Managerial attitudes to social responsibility: A comparative study in India and Britain. *Journal of Business Ethics*, 6(6), 419–432. <https://doi.org/10.1007/BF00383284>
- Kim, B. J., Nurunnabi, M., Kim, T. H., & Jung, S. Y. (2018). The influence of corporate social responsibility on organisational commitment: The sequential mediating effect of meaningfulness of work and perceived organisational support. *Sustainability*, 10(7), 2208.
- Kim, H. R., Lee, M., Lee, H. T., & Kim, N. M. (2010). Corporate social responsibility and employee–company identification. *Journal of Business Ethics*, 95(4), 557-569.
- Kollock, P. (1994). The emergence of exchange structures: An experimental study of uncertainty, commitment, and trust. *American Journal of sociology*, 100(2), 313-345.
- Korschun, D., Bhattacharya, C. B., & Swain, S. D. (2014). Corporate social responsibility, customer orientation, and the job performance of frontline employees. *Journal of Marketing*, 78(3), 20-37.
- Kotler, P., & Lee, N. (2005). *Corporate social responsibility: Doing the most good for your company and your cause*. John Wiley & Sons.
- KPMG. (2019). *Customers and employees top priorities for directors*. Australia: KPMG.

- Kristof, A. L. (1996). Person-organisation fit: An integrative review of its conceptualizations, measurement, and implications. *Personnel psychology*, 49(1), 1-49.
- Krot, K. and Lewicka, D. (2012). The importance of trust in manager-employee relationships”, *International Journal of Electronic Business Management*, 10 (3), 224-233.
- Kundu, S. C., & Gahlawat, N. (2015). Effects of CSR Focused HRM on Employees Satisfaction: A Study of Indian Organisations. *Journal of Strategic Human Resource Management*, 4(2). <https://doi.org/10.21863/jshrm/2015.4.2.007>
- Kwon, I. W. G., & Suh, T. (2004). Factors affecting the level of trust and commitment in supply chain relationships. *Journal of Supply Chain Management*, 40(2), 4–14.
- Lacey, R., & Kennett-Hensel, P. A. (2010). Longitudinal effects of corporate social responsibility on customer relationships. *Journal of Business Ethics*, 97(4), 581-597.
- Lee, C. K., Song, H. J., Lee, H. M., Lee, S., & Bernhard, B. J. (2013). The impact of CSR on casino employees’ organisational trust, job satisfaction, and customer orientation: An empirical examination of responsible gambling strategies. *International Journal of Hospitality Management*, 33, 406-415.
- Lee, E. M., Park, S. Y., & Lee, H. J. (2013). Employee perception of CSR activities: Its antecedents and consequences. *Journal of Business Research*, 66(10), 1716–1724. <https://doi.org/10.1016/j.jbusres.2012.11.008>
- Lee, H.J. (2004). The role of competence-based trust and organisational identification in continuous improvement. *Journal of Managerial Psychology*, 19(6), 623.

- Lee, S. H., Lee, T. W., & Lum, C. F. (2008). The effects of employee services on organisational commitment and intentions to quit. *Personnel Review*, 37(2), 222-237.
- Lewicka, D., & Krot, K. (2015). The model of HRM-trust commitment relationships. *Industrial Management and Data Systems*, 115(8), 1457–1480. <https://doi.org/10.1108/IMDS-12-2014-0388>
- Lin, C. P. (2010). Modeling corporate citizenship, organisational trust, and work engagement based on attachment theory. *Journal of Business Ethics*, 94(4), 517-531.
- Lin, C.H., Yang, H.-L., & Liou, D.-Y. (2009). The impact of corporate social responsibility on financial performance: Evidence from business in Taiwan. *Technology in Society*, 31(1), 56–63. <https://doi.org/10.1016/j.techsoc.2008.10.004>
- Liou, K. T. (1995). Understanding employee commitment in the public organisation: A study of the juvenile detention center. *International journal of public administration*, 18(8), 1269-1295.
- Macky, K., & Boxall, P. (2007). The relationship between ‘high- performance work practices’ and employee attitudes: an investigation of additive and interaction effects. *The International Journal of Human Resource Management*, 18(4), 537–567.
- Mael, F. A., & Tetrick, L. E. (1992). Identifying organizational identification. *Educational and Psychological Measurement*, 52, 813–824.
- Mael, F., & Ashforth, B. E. (1992). Alumni and their alma mater: A partial test of the reformulated model of organisational identification. *Journal of organisational Behavior*, 13(2), 103-123.
- Maignan, I., Ferrell, O. C., & Hult, G. T. M. (1999). Corporate citizenship: Cultural antecedents and business benefits. *Journal of the Academy of Marketing Science*, 27(4), 455-469.
- Marsh, H. W., & Hocevar, D. (1985). Application of confirmatory factor analysis to the study of self-concept: First-and higher order factor

- models and their invariance across groups. *Psychological bulletin*, 97(3), 562.
- Mattila, A. S., Hanks, L., & Kim, E. E. K. (2010). The impact of company type and corporate social responsibility messaging on consumer perceptions. *Journal of Financial Services Marketing*, 15(2), 126–135. <https://doi.org/10.1057/fsm.2010.10>
- Mayer, R. C., Davis, J. H., & Schoorman, F. D. (1995). An integrative model of organisational trust. *Academy of management review*, 20(3), 709–734.
- MCA, 2009, Corporate Social Responsibility Voluntary Guidelines in 2009 by the Ministry of Corporate Affairs, Government of India.
- MCA, 2011, The National Voluntary Guidelines on Socio Economic and Environmental Responsibilities of Business, Ministry of Corporate Affairs, Government of India, New Delhi.
- MCA, 2013, Companies Act, 2013, Ministry of Corporate Affairs, Government of India, New Delhi. <http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
- MCA, 2014a, CSR Rules, 2014, Ministry of Corporate Affairs, Government of India, New Delhi. http://www.mca.gov.in/Ministry/pdf/CompaniesActNotification2_2014.pdf
- MCA, 2014b, CSR Circular, 2014, Ministry of Corporate Affairs, Government of India, New Delhi. http://www.mca.gov.in/Ministry/pdf/General_Circular_21_2014.pdf
- McGuire, J. W.(1963). *Business and society*. McGraw-Hill New York. Retrieved from <http://www.getcited.org/pub/101202759>.
- Meehan, J., Meehan, K., & Richards, A. (2006). Corporate social responsibility: the 3C-SR model. *International journal of social economics*, 33(5/6), 386-398.

- Mensah, H. K., Agyapong, A., & Nuerter, D. (2017). The effect of corporate social responsibility on organisational commitment of employees of rural and community banks in Ghana. *Cogent Business & Management*, 4(1), 1280895.
- Meyer, J. P., & Allen, N. J. (1991). A Three - component conceptualization of Organisational Commitment. *Human Resource Management Review*, 1(1), 61–89.
- Meyer, J. P., & Herscovitch, L. (2001). Commitment in the workplace: Toward a general model. *Human Resource Management Review*, 11(3), 299–326. [https://doi.org/10.1016/S1053-4822\(00\)00053-X](https://doi.org/10.1016/S1053-4822(00)00053-X)
- Meyer, J. P., Allen, N. J., & Smith, C. A. (1993). Commitment to organisations and occupations: Extension and test of a three-component conceptualization. *Journal of applied psychology*, 78(4), 538.
- Meyer, J. P., Stanley, D. J., Herscovitch, L., & Topolnytsky, L. (2002). Affective, continuance, and normative commitment to the organisation: A meta-analysis of antecedents, correlates, and consequences. *Journal of Vocational Behavior*, 61(1), 20–52. <https://doi.org/10.1006/jvbe.2001.1842>
- Molm, L. D. (2010). The structure of reciprocity. *Social Psychology Quarterly*, 73(2), 119–131. <https://doi.org/10.1177/0190272510369079>
- Molm, L. D., Collett, J. L., & Schaefer, D. R. (2007). Building Solidarity through Generalised Exchange: A Theory of Reciprocity. *American Journal of Sociology*, 113(1), 205–242. <https://doi.org/10.1086/517900>
- Montani, F., Courcy, F., & Vandenberghe, C. (2017). Innovating under stress: The role of commitment and leader-member exchange. *Journal of Business Research*, 77, 1-13.
- Mory, L., Wirtz, B. W., & Göttel, V. (2016). Factors of internal corporate social responsibility and the effect on organisational commitment. *The*

- International Journal of Human Resource Management*, 27(13), 1393–1425. <https://doi.org/10.1080/09585192.2015.1072103>
- Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organisational commitment. *Journal of Vocational Behavior*, 14(2), 224–247. [https://doi.org/10.1016/0001-8791\(79\)90072-1](https://doi.org/10.1016/0001-8791(79)90072-1)
- Mueller, K., Hattrup, K., Spiess, S. O., & Lin-Hi, N. (2012). The effects of corporate social responsibility on employees' affective commitment: A cross-cultural investigation. *Journal of Applied Psychology*, 97(6), 1186–1200. <https://doi.org/10.1037/a0030204>
- Muller, D., Judd, C. M., & Yzerbyt, V. Y. (2005). When moderation is mediated and mediation is moderated. *Journal of Personality and Social Psychology*, 89(6), 852–863. <https://doi.org/10.1037/0022-3514.89.6.852>
- Murphy, P. E. (1978). An evolution: Corporate social responsiveness. *University of Michigan Business Review*, 6(30), 19-25.
- Narwal, M., & Sharma, T. (2008). Perceptions of corporate social responsibility in India: an empirical study. *Journal of Knowledge Globalization*, 1(1), 61–79.
- Nejati, M., & Ghasemi, S. (2012). Corporate social responsibility in Iran from the perspective of employees. *Social Responsibility Journal*, 8(4), 578-588.
- Nejati, M., & Ghasemi, S. (2013). Corporate social responsibility and organisational commitment: Empirical findings from a developing country. *Journal of Global Responsibility*, 4(2), 263-275.
- Normann, R., & Ramirez, R. (1993). From value chain to value constellation: Designing interactive strategy. *Harvard business review*, 71(4), 65-77.
- Nunnally, J. C. (1978). *Psychometric Theory*, New York: McGraw-Hill
- Nunnally, J. C. & Bernstein, I. C. (1994). *Psychometric theory*, (3rd ed.). New York: McGraw-Hill

- Nwaneri, C. (2015). The impact of corporate social responsibility (CSR) on organization profitability. *International Journal of Business and Management, 10*(9), 60.
- Okeudo, G. N. (2012). Effect of Corporate Social Responsibility on the Society (Using Shell Petroleum Development Company as a Case study). *British Journal of Science, 3*(1), 156-163.
- O'Reilly III, C. A., Chatman, J., & Caldwell, D. F. (1991). People and organizational culture: A profile comparison approach to assessing person-organization fit. *Academy of management journal, 34*(3), 487-516.
- Park, C. W., MacInnis, D. J., & Priester, J. (2006). Beyond attitudes: attachment and consumer behavior. *Seoul Journal of Business, 12*(2), 3–35.
- Park, J., Lee, H., & Kim, C. (2014). Corporate social responsibilities, consumer trust and corporate reputation: South Korean consumers' perspectives. *Journal of Business Research, 67*(3), 295–302. <https://doi.org/10.1016/j.jbusres.2013.05.016>
- Peterson, D. K. (2004). The Relationship between Perceptions of Corporate Citizenship and Organisational Commitment. *Business & Society, 43*(3), 296–319. <https://doi.org/10.1177/0007650304268065>
- Pivato, S., Misani, N., & Tencati, A. (2008). The impact of corporate social responsibility on consumer trust: the case of organic food. *Business ethics: A European review, 17*(1), 3-12.
- Podsakoff, P. M., & Organ, D. W. (1986). Self-reports in organisational research: Problems and prospects. *Journal of management, 12*(4), 531-544.
- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & 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), 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>

- Porter, L. W., Mowday, R. T., & Steers, R. M. (1979). The measurement of organisational commitment. *Journal of Vocational Behavior*, 14(2), 224–247. [https://doi.org/10.1016/0001-8791\(79\)90072-1](https://doi.org/10.1016/0001-8791(79)90072-1)
- Postmes, T., Tanis, M., & de Wit, B. (2001). Communication and commitment in organisations: A social identity approach. *Group Processes Intergroup Relations*, 4(3), 227–246. <https://doi.org/10.1177/1368430201004003004>
- Pradhan, S., & Ranjan, A. (2010). Corporate social responsibility in rural development sector: evidences from India. *School of Doctoral Studies (European Union) Journal*, 2, 139-147.
- Preacher, K. J., Rucker, D. D., & Hayes, A. F. (2007). Addressing moderated mediation hypotheses: Theory, methods, and prescriptions. *Multivariate Behavioral Research*, 42(1), 185–227. <https://doi.org/10.1080/00273170701341316>
- Preston, Lee E. and Post, James E. (1975). *Private Management and Public Policy: The Principle of Public Responsibility*. Englewood Cliffs, NJ: Prentice-Hall.
- Prutina, Ž. (2016). The effect of corporate social responsibility on organizational commitment. *Management: journal of contemporary management issues*, 21(Special issue), 227-248.
- Pugh, S. D., Skarlicki, D. P., & Passell, B. S. (2003). After the fall: Layoff victims' trust and cynicism in re-employment. *Journal of Occupational and Organisational Psychology*, 76(2), 201–212. <https://doi.org/10.1348/096317903765913704>
- Rahman, S., Haski-Leventhal, D., & Pournader, M. (2016). The effect of employee CSR attitudes on job satisfaction and organisational commitment: Evidence from the Bangladeshi banking industry. *Social Responsibility Journal*, 12(2). <https://doi.org/10.1108/SRJ-10-2014-0139>

- Raman, S. R. (2006). Corporate Social Reporting in India—A View from the Top. *Global Business Review*, 7(2), 313–324. <https://doi.org/10.1177/097215090600700208>
- Randall, D. M. (1990). The consequences of organisational commitment: Methodological investigation. *Journal of Organisational Behavior*, 11(5), 361–378. <https://doi.org/10.1002/job.4030110504>
- Reed, Americus (2004). Activating the Self-Importance of Consumer Selves: Exploring Identity Salience Effects on Judgments. *Journal of Consumer Research*, 31(2), 286–95.
- Rego, A., & Pinheiro Cunha, M. (2008). Workplace spirituality and organisational commitment: an empirical study. *Journal of Organisational Change Management*, 21(1), 53–75. <https://doi.org/10.1108/09534810810847039>
- Rettab, B., Brik, A. B., & Mellahi, K. (2009). A study of management perceptions of the impact of corporate social responsibility on organisational performance in emerging economies: the case of Dubai. *Journal of Business Ethics*, 89(3), 371-390.
- Richard, E., & Walton Clarence, C. (1974). *Conceptual Foundations of Business*.
- Riketta, M. (2002). Attitudinal organisational commitment and job performance: a meta-analysis. *Journal of Organisational Behavior: The International Journal of Industrial, Occupational and Organisational Psychology and Behavior*, 23(3), 257-266.
- Riketta, M. (2005). Organisational identification: A meta-analysis. *Journal of vocational behavior*, 66(2), 358-384.
- Riketta, M., & Van Dick, R. (2012). Commitment's place in the literature. In *Commitment in Organisations* (pp. 92-118). Routledge.
- Riordan, C. M., Gatewood, R. D., & Bill, J. B. (1997). Corporate image: Employee reactions and implications for managing corporate social performance. *Journal of Business ethics*, 16(4), 401-412.

- Robinson, S. L. (1996). Trust and Breach of the Psychological Contract. *Administrative Science Quarterly, SAGE, 41*(4), 574–599.
- Robinson, S. L., & Morrison, E. W. (1995). Psychological contracts and OCB: The effect of unfulfilled obligations on civic virtue behavior. *Journal of Organisational Behavior, 16*(3), 289–298.
- Robinson, S. L., & Rousseau, D. M. (1994). Violating the Psychological Contract : Not the Exception but the Norm. *Journal of Organisational Behavior, 15*(3), 245–259.
- Rodrigo and Arenas. (2008). Do Employees Care About CSR Programs? A Typology of Employees According to their Attitudes. *Journal of Business Ethics, 83*(2), 265–283. <https://doi.org/10.1007/s10551-007-9618-7>.
- Rohini, R., & Mahadevappa, B. (2010). Social responsibility of hospitals: an Indian context. *Social Responsibility Journal, 6*(2), 268-285.
- Rudito, B. (2014). The improvement of community economy as impact of corporate social responsibility program: A case study in Pengalengan, Bandung, West Java, Indonesia. *Procedia-Social and Behavioral Sciences, 164*, 471-476.
- Rupp, D. E., Ganapathi, J., Aguilera, R. V., & Williams, C. A. (2006). Employee reactions to corporate social responsibility: An organisational justice framework. *Journal of Organisational Behavior: The International Journal of Industrial, Occupational and Organisational Psychology and Behavior, 27*(4), 537-543.
- Rupp, D. E., Shao, R., Thornton, M. A., & Skarlicki, D. P. (2013). Applicants' and employees' reactions to corporate social responsibility: The moderating effects of first-party justice perceptions and moral identity. *Personnel Psychology, 66*(4), 895–933. <https://doi.org/10.1111/peps.12030>

- Ruppel, C. P., & Harrington, S. J. (2000). The relationship of communication, ethical work climate, and trust to commitment and innovation. *Journal of Business Ethics*, 25(4), 313–328.
- Sarkar, J., & Sarkar, S. (2015). Corporate Social Responsibility in India—An Effort to Bridge the Welfare Gap. *Review of Market Integration*, 7(1), 1–36. <https://doi.org/10.1177/0974929215593876>
- Saxena, M., & Kohli, A. S. (2012). Impact of Corporate Social Responsibility on Corporate Sustainability: A Study of the Indian Banking Industry. *IUP Journal of Corporate Governance*, 11(4).
- Schneider, B. (1987). The people make the place. *Personnel psychology*, 40(3), 437-453.
- Schwartz, M. S., & Carroll, A. B. (2003). Corporate social responsibility: A three-domain approach. *Business ethics quarterly*, 13(4), 503-530.
- Selekman, B. (1959). *A Moral Philosophy for Business*. New York: McGraw-Hill.
- Servaes, H., & Tamayo, A. (2013). The Impact of Corporate Social Responsibility on Firm Value: The Role of Customer Awareness. *Management Science*, 59(5), 1045–1061. <https://doi.org/10.1287/mnsc.1120.1630>
- Sethi, S. P. (1975). Dimensions of corporate social performance: An analytical framework. *California management review*, 17(3), 58-64.
- Shahnawaz, M. G., & Goswami, K. (2011). Effect of Psychological Contract Violation on Organisational Commitment, Trust and Turnover Intention in Private and Public Sector Indian Organisations. *Vision: The Journal of Business Perspective*, 15(3), 209–217. <https://doi.org/10.1177/097226291101500301>
- Shaw, J. D., Duffy, M. K., Johnson, J. L., & Lockhart, D. E. (2005). Turnover, social capital losses, and performance. *Academy of Management Journal*, 48(4), 594–606.

- Singhapakdi, A., Vitell, S. J., Rallapalli, K. C., & Kraft, K. L. (1996). The Perceived Role of Ethics and Social Responsibility: A Scale Development. *Journal of Business Ethics*, 15(11), 1131–1140.
- Sood, A., & Arora, B. (2006). The political economy of corporate responsibility in India. UNRISD.
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87 (3). *MIT Press, August*, 355, 374.
- Spiller, S. A., Fitzsimons, G. J., Lynch, J. G., & McClelland, G. H. (2013). Spotlights, Floodlights, and the Magic Number Zero: Simple Effects Tests in Moderated Regression. *Journal of Marketing Research*, 50(2), 277–288. <https://doi.org/10.1509/jmr.12.0420>
- Sposito, V. A., Hand, M. L., & Skarpness, B. (1983). On the efficiency of using the sample kurtosis in selecting optimal lp estimators. *Communications in Statistics-simulation and Computation*, 12(3), 265-272.
- Steiner, George A. 1971. *Business and Society*. New York: Random House.
- Stinglhamber, F., Marique, G., Caesens, G., Desmette, D., Hansez, I., Hanin, D., & Bertrand, F. (2015). Employees' organisational identification and affective organisational commitment: An integrative approach. *PloS one*, 10(4), e0123955.
- Stites, J. P., & Michael, J. H. (2011). Organisational commitment in manufacturing employees: Relationships with corporate social performance. *Business and Society*, 50(1), 50–70.
- Subba, D. (2016). Measuring the Effects of CSR on Compassion at Workplace: An Empirical Study in North East Region of India. *A Journal of Management Ethics and Spirituality*, 9(1), 26–42.
- Suh, Y. J. (2016). The Role of Relational Social Capital and Communication in the Relationship between CSR and Employee Attitudes: A Multilevel Analysis. *Journal of Leadership and Organisational Studies*, 23(4), 410–423. <https://doi.org/10.1177/1548051816637564>

- Sweeney, L. (2009). A study of current practice of corporate social responsibility (CSR) and an examination of the relationship between CSR and financial performance using structural equation modelling (SEM).
- Tahlil Azim, M. (2016). Corporate Social Responsibility and employee behavior: mediating role of organisational commitment. *Review of Business Management*, 18(60), 207–225. <https://doi.org/10.7819/rbgn.v18i60.2319>
- Tajfel, H. (1982). Social psychology of intergroup relations. *Annual review of psychology*, 33(1), 1-39.
- Tajfel, H., and Turner, J. C. (1985). The Social identity theory of group behavior. *Psychology of Intergroup Relations*, ed H. Tajfel (Cambridge: Cambridge University Press). 15–40.
- Tajfel, H., Turner, J. C., Austin, W. G., & Worchel, S. (1979). An integrative theory of intergroup conflict. *Organizational identity: A reader*, 56-65.
- Tan, H.H. and Tan, C.S.F. (2000). Toward the differentiation of trust in supervisor and trust in organisation. *Genetic, Social, and General Psychology Monographs*, 126(2), 241–260.
- Tanaka, J. S., & Huba, G. J. (1985). A fit index for covariance structure models under arbitrary GLS estimation. *British Journal of Mathematical and Statistical Psychology*, 38(2), 197-201.
- Tandon, D. (2016). Corporate Social Responsibility in India: Present Status and Challenges, *International Journal of Multidisciplinary Advanced Research Trends*, 1(1), 36–43.
- Ter Hoeven, C. L., & Verhoeven, J. W. (2013). “Sharing is caring” Corporate social responsibility awareness explaining the relationship of information flow with affective commitment. *Corporate Communications: An International Journal*, 18(2), 264-279.
- Thibaut, John W. and Harold H. Kelley. (1959). *The Social Psychology of Groups*. New York: Wiley.

- Tingchi Liu, M., Anthony Wong, I., Shi, G., Chu, R., & L. Brock, J. (2014). The impact of corporate social responsibility (CSR) performance and perceived brand quality on customer-based brand preference. *Journal of Services Marketing*, 28(3), 181-194.
- Tingchi Liu, M., Anthony Wong, I., Shi, G., Chu, R., & L. Brock, J. (2014). The impact of corporate social responsibility (CSR) performance and perceived brand quality on customer-based brand preference. *Journal of Services Marketing*, 28(3), 181-194.
- Tolman, E. C. (1943). Identification and the postwar world. *The journal of abnormal and social psychology*, 38(2), 141.
- Turban, D. B., & Greening, D. W. (1997). Corporate social performance and organizational attractiveness to prospective employees. *Academy of management journal*, 40(3), 658-672.
- Turker, D. (2009a). How corporate social responsibility influences organisational commitment. *Journal of Business ethics*, 89(2), 189.
- Turker, D. (2009b). Measuring corporate social responsibility: A scale development study. *Journal of business ethics*, 85(4), 411-427. <https://doi.org/10.1007/s10551-008-9780-6>
- Turner, J. C. (1985). 'Social categorization and the self-concept'. In: Lawler, E. J. (Ed.) *Advances in Group Processes*, Vol. 2, JAI Press, Greenwich, Connecticut.
- Turner, J. C., Hogg, M. A., Oakes, P. J., Reicher, S. D., & Wetherell, M. S. (1987). *Rediscovering the social group: A self-categorization theory*. Basil Blackwell.
- Tuzzolino, F., & Armandi, B. R. (1981). A need-hierarchy framework for assessing corporate social responsibility. *Academy of management review*, 6(1), 21-28.
- Tyagi, R., & Sharma, A. K. (2013). Corporate Social Performance and Corporate Financial Performance: A Link for the Indian Firms. *Issues*

- in Social and Environmental Accounting*, 7(1), 4–29. <https://doi.org/10.22164/isea.v7i1.73>
- Tyler, T. R. (1999). Why people cooperate with organizations: An identity-based perspective. *Research in Organizational Behavior*, 21, 201–246
- Tyler, T. R., & Blader, S. L. (2000). Cooperation in groups: Procedural justice, social identity, and behavioral engagement. Philadelphia, PA: Psychology Press.
- Ulhas, L. N. (2013). A study of corporate social responsibility and its influence on employee commitment in organisations.
- Valmohammadi, C. (2014). Impact of corporate social responsibility practices on organisational performance: An ISO 26000 perspective. *Social Responsibility Journal*, 10(3), 455–479. <https://doi.org/10.1108/SRJ-02-2013-0021>
- Van Knippenberg, D. (2000). Work motivation and performance: A social identity perspective. *Applied psychology*, 49(3), 357-371.
- Van Knippenberg, D., & Sleebos, E. (2006). Organisational identification versus organisational commitment: self-definition, social exchange, and job attitudes. *Journal of Organisational Behavior: The International Journal of Industrial, Occupational and Organisational Psychology and Behavior*, 27(5), 571-584.
- Verdeyen, V., Put, J., & van Buggenhout, B. (2004). A social stakeholder model. *International Journal of Social Welfare*, 13(4), 325-331.
- Verma, A., & Kumar, C. V. (2014). An analysis of CSR expenditure by Indian companies. *Indian Journal of Corporate Governance*, 7(2), 82–94. <https://doi.org/10.1177/0974686220140201>
- Viswesvaran, C., Deshpande, S. P., & Milman, C. (1998). The effect of corporate social responsibility on employee counterproductive behavior. *Cross Cultural Management: An International Journal*, 5(4), 5-12.

- W. Lam, L., & Liu, Y. (2014). The identity-based explanation of affective commitment. *Journal of Managerial Psychology*, 29(3), 321-340.
- W. Lam, L., & Liu, Y. (2014). The identity-based explanation of affective commitment. *Journal of Managerial Psychology*, 29(3), 321-340.
- Walton, C. C. (1967). *Corporate social responsibilities*. Wadsworth Publishing Company.
- Wang, Y., Tsai, Y., & Lin, C. (2013). Modeling the relationship between perceived corporate citizenship and organisational commitment considering organisational trust as a moderator. *Business Ethics: A European Review*, 22(2), 218–233. <https://doi.org/10.1111/beer.12019>
- Wartick, S. L., & Cochran, P. L. (1985). The evolution of the corporate social performance model. *Academy of management review*, 10(4), 758-769.
- Watson, G. H. (2002). Peter F. Drucker: Delivering value to customers. *Quality Progress*, 35(5), 55-61.
- West, S. G., Finch, J. F., & Curran, P. J. (1995). Structural equation models with nonnormal variables: Problems and remedies.
- Wheaton, B., Muthen, B., Alwin, D. F., & Summers, G. F. (1977). Assessing reliability and stability in panel models. *Sociological methodology*, 8, 84-136.
- Wheeler, D., & Sillanpaa, M. (1998). Including the stakeholders: The business case. *Long Range Planning*, 31(2), 201-210.
- Wheeler, D., & Sillanpaa, M. (1997). *The Stakeholder Corporation: A Blueprint for Maximizing Stakeholder Value* (Pitman, London).
- Wherther, W. B., & Chandler, D. (2006). Responsibility: stakeholders in a global environment.
- White, A. L. (2006). Business brief: Intangibles and CSR. *Business for social responsibility*, 6, 1-10.

- Whitener, E. M., Brodt, S. E., Korsgaard, M. A., & Werner, J. M. (1998). Managers as initiators of trust: An exchange relationship framework for understanding managerial trustworthy behavior. *Academy of management review*, 23(3), 513-530.
- William B. Werther, & Chandler, D. (2006). Strategic corporate social responsibility: Stakeholders in a global environment. Sage publications.
- Wong, I. A., & Gao, J. H. (2014). Exploring the direct and indirect effects of CSR on organisational commitment The mediating role of corporate culture. *International Journal of Contemporary Hospitality Management*, 26(4), 500–525. <https://doi.org/10.1108/ijchm-05-2013-0225>
- World Business Council for Sustainable Development. (1999). *Corporate social responsibility: Meeting changing expectations*. World Business Council for Sustainable Development.
- World Business Council for Sustainable Development. (2000). Corporate social responsibility: making good business sense.
- Wu, M. W., & Shen, C. H. (2013). Corporate social responsibility in the banking industry: Motives and financial performance. *Journal of Banking & Finance*, 37(9), 3529-3547.
- Yilmaz, K. (2008). The Relationship between Organisational Trust and Organisational Commitment in Turkish Primary Schools. *Journal of Applied Sciences*, 8(12), 2293–2299.
- Youn, H., Lee, K., & Lee, S. (2018). Effects of corporate social responsibility on employees in the casino industry. *Tourism Management*, 68, 328-335.
- Yu, Y. and Choi, Y. (2014), "Corporate social responsibility and firm performance through the mediating effect of organizational trust in Chinese firms", *Chinese Management Studies*, Vol. 8 No. 4, pp. 577-592. <https://doi.org/10.1108/CMS-10-2013-0196>

- Yusof, J. M., Manan, H. A., Karim, N. A., & Kassim, N. A. M. (2015). Customer's Loyalty effects of CSR Initiatives. *Procedia-Social and Behavioral Sciences*, 170, 109-119.
- Zafar, M., & Ali, I. (2016). The Influence of Corporate Social Responsibility on Employee Commitment: The Mediating Role of Employee Company Identification. *Asian Social Science*, 12(12), 262. <https://doi.org/10.5539/ass.v12n12p262>
- Zhu, Q., Hang, Y., Liu, J., & Lai, K. hung. (2014). How is employee perception of organisational efforts in corporate social responsibility related to their satisfaction and loyalty towards developing harmonious society in Chinese enterprises? *Corporate Social Responsibility and Environmental Management*, 21(1), 28–40.



Appendices

Appendix 1

Questionnaire

Dear Madam/Sir,

Greetings!

The survey is conducted as part of my Doctoral Programme in Management at School of Management Studies, Cochin University of Science and Technology. The objective of the Research is to examine the perceptions of the Managerial Staff towards the various Corporate Social Responsibility (CSR) activities of their respective Organisation and its consequent impact. Your responses will be extremely valuable for the completion of my Research. Your answers will be kept strictly confidential and the Research Data will be used strictly for academic purposes only. The identity and the responses will not be shared with anybody under any circumstances. I would be grateful if you could spare a few minutes to fill up the questionnaire sincerely.

Thank you very much for your time and support.

Nimmy A. George

Research Scholar, SMS, CUSAT;

Assistant Professor, Dept. of Commerce,

Bharata Mata College, Thrikkakara

Mob: 9895373212 Email: nimmygeorge86@gmail.com

Please Note:

- 1. There are no right and wrong answers to the following questions. Researcher is only interested in knowing your perception of the CSR activities of your organisation.**
- 2. Please read carefully and kindly fill all the questions, eventhough several questions may look similar. Incomplete questionnaire can't be used for our research. (if you have any doubts regarding any questions, please contact me)**
- 3. Your responses and identity will be kept strictly confidential.**

1. Are you aware that Corporate Social Responsibility (CSR) is made mandatory in India?

- (a) Yes (b) No

2. Does your company/organisation have separate allocation of funds for CSR Implementation?

- (a) Yes (b) No

3. Please state CSR activities of your organisation relating to the following by putting tick [✓]

- | | | | |
|--------------------------------------|--------------------------|--------------------------------|--------------------------|
| (a) Environmental Care | <input type="checkbox"/> | (b) Education | <input type="checkbox"/> |
| (c) Healthcare | <input type="checkbox"/> | (d) Rural Development Projects | <input type="checkbox"/> |
| (e) Housing | <input type="checkbox"/> | (f) Village adoption | <input type="checkbox"/> |
| (g) Community Involvement | <input type="checkbox"/> | (h) Rural Sports | <input type="checkbox"/> |
| (j) Women empowerment | <input type="checkbox"/> | (k) Employment & Employability | <input type="checkbox"/> |
| (l) Any Others (Pls. specify): _____ | | | |

4. Please tick (whichever applicable) the mechanism you have for CSR implementation in your organisation/company:

- (a) A Separate CSR Department
- (b) Through Not-for-profit Organisation
- (c) Registered Trust/Society
- (d) Collaboration with other organisation
- (e) HR Department
- (f) Any others (Pls. specify) _____

5. Do you personally involve in any CSR activities of your company?

Yes No If yes, Pls. specify

6. Does your Company/Organisation got any award for CSR activities?

Yes No

7. Please tick the various tools through which CSR activities of your company are communicated to its Employees.

- a) News bulletins
- b) Annual Reports
- c) Magazine
- d) News papers
- e) Websites
- (f) Email
- g) Others (pls. specify) _____

Directions: CSR in this study refers to the responsibility of the company towards various stakeholders which include Social and Non-social stakeholders (i.e. community, natural environment, future generation and NGOs), customers, government and employees. Kindly indicate your level of agreement/ disagreement with the following statements concerning your organisation by putting a tick (✓) mark in the appropriate box.

	Statement	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly Disagree
CR1	Our company contributes to campaigns and projects that promote the well-being of the society.					
CR2	Our company implements special programs to minimize its negative impact on the natural environment.					
CR3	Our company participates in activities which aim to protect and improve the quality of the natural environment.					
CR4	Our company targets sustainable growth which considers future generations.					
CR5	Our company makes investment to create a better life for future generations.					
CR6	Our company supports nongovernmental organisations working in problematic areas.					

CR7	Our company provides full and accurate information about its products to its customers.					
CR8	Our company respects consumer rights beyond the legal requirements.					
CR9	Customer satisfaction is highly important for our company.					
CR10	Our company encourages its employees to participate to the voluntarily activities.					
CR11	Our company policies encourage the employees to develop their skills and careers.					
CR12	The management of our company is primarily concerned with employees' needs and wants.					
CR13	Our company implements flexible policies to provide a good work & life balance for its employees.					
CR14	The managerial decisions related with the employees are usually fair.					
CR15	Our company supports employees who want to acquire additional education.					

Directions: Please rate your level of agreement/ disagreement with the following statements concerning your organisation by putting a tick (✓) mark in the appropriate box.

	Statement	Strongly Agree	Agree	Neither agree nor disagree	Disagree	Strongly Disagree
ID 1	When someone criticizes my organisation, it feels like a personal insult to me.					
ID 2	I am very interested in what others think about my organisation.					
ID 3	When I talk about this organisation, I usually say 'we' rather than 'they'.					
ID 4	This organisation's successes are my successes.					
ID 5	When someone praises this organisation, it feels like a personal compliment to me.					
ID 6	If a story in the media criticized the organisation, I would feel embarrassed.					

Directions: Kindly express your opinion with the following statements by putting a tick (✓) mark in the appropriate box.

	Statement	Strongly Agree	Agree	Neither agree nor disagree	Disagree	Strongly Disagree
OT1	I am not sure I fully trust my employer.					
OT2	My employer is open and upfront with me.					
OT3	I believe my employer has high integrity					
OT4	I can always expect my employer to treat me in a consistent and predictable fashion					
OT5	My employer is not always honest and truthful.					
	My employer teats me fairely					
OT7	In general, I believe my employer's motives and intentions are good.					

Directions: Please indicate your opinion towards the following statements by putting a tick(✓) mark in the appropriate box						
	Statement	Strongly Agree	Agree	Neither agree nor disagree	Disagree	Strongly Disagree
ICR1	Being ethical and socially responsible is the most important thing a firm can do.					
ICR2	The ethics and social responsibility of a firm is essential to its long-term profitability.					
ICR3	The overall effectiveness of a business depends on the degree to which it is ethical and socially responsible.					
ICR4	Business ethics and social responsibility are critical to the survival of a business enterprise					
ICR5	Business has a social responsibility beyond making a profit.					

Directions: Kindly express your experience in the organisation with the following statements by putting a tick (√) mark in the appropriate box.						
	Statement	Strongly Agree	Agree	Neither agree nor disagree	Disagree	Strong Disagree
AC1	I would be very happy to spend the rest of my career with this organisation					
AC2	I enjoy discussing my organisation with people outside it					
AC3	I really feel as if this organisation's problems are my own					
AC4	I do not feel like 'part of the family' at my organisation					
AC5	I think that I could easily become attached to another organisation as I am to the present organisation.					
AC6	I do not feel 'emotionally attached' to this organisation					
AC7	This organisation has a great deal of personal meaning for me					
AC8	I do not feel a strong sense of belonging to my organisation					

Directions: Kindly respond to the following items in order to provide the background information for the researcher.

1. Gender: Male Female
2. Age : 20-30 31-40 41-50 above 50 years
3. Education: Graduation Post Graduation Ph.D
Professional Graduate Others, please specify _____
4. Marital Status: Married Unmarried
5. Name of the Company: _____
6. Years of experience in this organisation: _____
7. Have you worked in any other organisations before :
Yes No
8. Total years of experience in various organisations (other than the present company): _____
9. Designation : _____
10. Name of functional Department: _____
11. Annual Salary :
Upto Rs 5,00,000 Rs 5,00,001 – Rs 15,00,000
Rs 15,00,000 – Rs 30,00,000 More than 30,00,000
12. Place of residence :
Urban Semi-urban Rural
13. Name of the respondent (optional) : _____

Thank you very much for your kind co-operation



Appendix 2 : Final EFA after the deletion of the low loading items.

Rotated Component Matrix ^a							
	Component						
	1	2	3	4	5	6	7
Employer is open and upfront with me	0.808						
High integrity	0.792						
Treat me in consistent and predictable fashion	0.734						
Employer is honest and truthful	0.666						
Trust my employer	0.637						
Motives and intentions are good	0.604						
Supports employees to acquire additional education		0.772					
Encourage employees to develop their skills		0.759					
Implements flexible policies to provide a good work and life balance		0.747					
Mgmt concerned with employees' needs and wants		0.730					
Decisions related with employees are usually fair		0.641					
Encourage employees to participate in voluntarily activities		0.610					
I feel emotionally attached to this organisation			0.806				
I feel strong sense of belonging to my organisation			0.803				

I feel part of the family at my organisation			0.783				
This organisation has great deal of personal meaning to me			0.660				
Happy to spend the rest of my career with this organisation			0.640				
I enjoy discussing my organisation with people outside it			0.532				
Criticizes my organisation, it feels like a personal insult				0.744			
Praises my organisation, it feels like personal compliment				0.724			
If media criticized, the organisation, i would feel embarassed				0.711			
Interested in what others think about my organisation				0.659			
Organisation success are my own				0.565			
Say we rather than they				0.516			
Overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible					0.775		
Ethical and SR is the most imp thing a firm can do					0.755		
Ethics and SR essential to its long term profitability					0.749		
business Ethics and SR are critical for survival of business					0.694		
Business has SR beyond making a profit					0.616		

Special programs to minimise its negative impact on the natural environment						0.701	
Sustainable growth						0.700	
Invest-better life for future generations						0.700	
Contributes to campaign						0.654	
Protect and improve quality of environment						0.637	
Customer -full and accurate information							0.683
Customer satisfaction							0.630
Consumer rights beyond legal requirements							0.621

Appendix 3: Harman's Single Factor Test

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	13.904	37.579	37.579	13.904	37.579	37.579
2	2.545	6.878	44.457			
3	2.251	6.085	50.542			
4	1.938	5.237	55.779			
5	1.404	3.795	59.575			
6	1.278	3.455	63.029			
7	1.090	2.946	65.976			
8	0.902	2.437	68.413			
9	0.825	2.229	70.642			
10	0.741	2.004	72.646			
11	0.637	1.721	74.367			
12	0.611	1.652	76.019			
13	0.582	1.573	77.592			
14	0.554	1.498	79.090			
15	0.543	1.467	80.557			
16	0.525	1.418	81.975			
17	0.481	1.300	83.275			
18	0.447	1.208	84.482			
19	0.431	1.166	85.648			
20	0.416	1.124	86.772			
21	0.408	1.103	87.874			

22	0.389	1.053	88.927			
23	0.383	1.035	89.962			
24	0.379	1.025	90.988			
25	0.337	0.910	91.897			
26	0.328	0.886	92.783			
27	0.316	0.855	93.639			
28	0.303	0.819	94.457			
29	0.299	0.808	95.266			
30	0.274	0.741	96.006			
31	0.250	0.677	96.683			
32	0.246	0.665	97.348			
33	0.222	0.601	97.949			
34	0.207	0.561	98.509			
35	0.193	0.520	99.030			
36	0.186	0.502	99.531			
37	0.173	0.469	100.000			

Extraction Method: Principal Component Analysis.

Appendix 4: Hayes (2018) PROCESS Output

```

***** PROCESS Procedure for SPSS Version 3.00 *****
                Written by Andrew F. Hayes, Ph.D.      www.afhayes.com
                Documentation available in Hayes (2018). www.guilford.com/p/hayes3

*****
Model   : 6
  Y     : AOC
  X     : SocCSR
  M1    : OT
  M2    : OID

Covariates:
  CusCSR EmpCSR

Sample
Size: 519

*****
OUTCOME VARIABLE:
  OT

Model Summary
      R      R-sq      MSE      F      df1      df2      p
      .6227   .3877   .2788  108.7102   3.0000  515.0000   .0000

Model
      coeff      se      t      p      LLCI      ULCI
constant   .8989   .1931   4.6562   .0000   .5196   1.2781
SocCSR     .2103   .0539   3.8985   .0001   .1043   .3163
CusCSR     .3206   .0457   7.0166   .0000   .2308   .4104
EmpCSR     .2346   .0394   5.9505   .0000   .1571   .3120

*****
OUTCOME VARIABLE:
  OID

Model Summary
      R      R-sq      MSE      F      df1      df2      p
      .6370   .4058   .2055   87.7405   4.0000  514.0000   .0000

Model
      coeff      se      t      p      LLCI      ULCI
constant   1.4029   .1692   8.2920   .0000   1.0706   1.7353
SocCSR     .1443   .0470   3.0705   .0022   .0520   .2366
OT         .2285   .0378   6.0396   .0000   .1542   .3028
CusCSR     .1616   .0411   3.9359   .0001   .0809   .2423
EmpCSR     .1608   .0350   4.5971   .0000   .0921   .2296

*****

```

OUTCOME VARIABLE:
AOC

Model Summary							
	R	R-sq	MSE	F	df1	df2	p
	.7321	.5360	.2527	118.5000	5.0000	513.0000	.0000

Model						
	coeff	se	t	p	LLCI	ULCI
constant	-.2029	.1998	-1.0159	.3102	-.5954	.1895
SocCSR	.0209	.0526	.3977	.6910	-.0824	.1242
OT	.3568	.0434	8.2196	.0000	.2716	.4421
OID	.4593	.0489	9.3915	.0000	.3633	.5554
CusCSR	.0333	.0462	.7201	.4718	-.0575	.1241
EmpCSR	.1369	.0396	3.4574	.0006	.0591	.2146

Note: Values in Figures 4.5, 4.6 and 4.7 are obtained from PROCESS output. Model 6 has run for each independent variable, keeping other 2 as covariates. The values obtained in the direct relationship between the variables are same in all 3 situations. Separate Mediation analysis output is shown in Table 4.17, 4.18 and 4.19.

List of Publications & Presentations

Publications

1. Co-authored journal article titled “Sustainable Development through Corporate Social Responsibility: A case study of Cochin Shipyard Ltd.” in the journal titled “International Journal of Research” Vol.8, Issue 1, 2019, page: 604-617, ISSN: 2231- 6124.
2. Co-authored journal article titled “The Role of Corporate Social Responsibility in Employees’ Organizational Commitment” in the journal titled “International Journal of Management, Technology and Engineering” Vol.9, Issue 5, 2019, page: 3071-3079, ISSN: 2249-7544.
3. Co-authored journal article titled “CSR in Practice: A Case Study” in the journal titled “B SCAN” Vol.2, Issue 2, 2017, page: 69-78, ISSN: 2581-5237; published by Viswajyothi College of Engineering and Technology, Kerala.
4. Co-authored journal article titled “Corporate Social Responsibility (CSR) as a strategy for inclusive development - Learning from Oil Companies in India” in the journal titled “Maha Journal of Education” Vol. 1, Issue 1, 2014 page: 22-30, ISSN No: 2348- 8840, The Kongu Regional Educational and Research Foundation, Salem.
5. “Strategic Corporate Social Responsibility – A potential platform for the company” in the proceedings of UGC sponsored National Conference on Sustainable Solutions for E- Waste Management organised by MES College, Marampally, ISBN -978-81- 923985-6-3 – 2014.

Paper Presentations

1. Presented a paper on “CSR as a strategy for sustainable business” in the Seminar on ‘Corporate Governance – Myths and Realities’ at Albertian Institute of Management on 22nd July 2013.
2. Presented a paper on “Strategic CSR: A Golden Opportunity for the company” in National Seminar on CSR in the emerging Scenario: Issues and Challenges at Bharata Mata College, Thrikkakara on 5th February 2014.
3. Presented a paper entitled “Strategic Corporate Social Responsibility – A potential platform for the company” in the UGC sponsored National Conference on Sustainable Solutions for E- Waste Management, at MES College Marampally, Aluva on 19-20 November 2014.
4. Presented a paper on “A Study on CSR initiatives of Federal Bank Ltd” in the two day International Conference on “Triple Bottom Line for Sustainability: The Roles of Government, Corporate and Non Profit Sectors organised jointly by School of Management, De Paul Institute of Science and Technology Angamaly and the School of Public Service, De Paul University, Chicago on 19th and 20th December 2016.
5. Presented a paper on ‘Financial Inclusion in Banking Industry: A Strategic CSR initiative’ in the International Conference on Financial Inclusion organized by SCMS School of Technology and Management , Cochin on 21st November 2017.

