

# **CSR perceptions and employee behaviour: Evidence from Bangladesh**

## **Abstract**

The influence of CSR on organisations' consumers has been studied extensively. However, there is lack of studies investigating the impact of employee CSR perception on their behaviour. Moreover, most of these studies have been conducted in the setting of developed economies, mainly western business contexts. Considering this two-fold lacuna, this study analyses to what extent CSR strategies applied by multinational organisations that operate in a non-western context, influence their employees' behaviour. Results of a study of 204 employees working in MNOs in Bangladesh reveal that perceived CSR association along with perceived prestige increase organisational identification. Here, perception of CSR shaped is used as an antecedent of perceived prestige and organisational identification. Organisational identification, in turn, affects employees' organisational commitment, which subsequently influences job satisfaction. Through integrating social identity theory and social exchange theory, this study shows a potential link between social identification and social exchange processes. In the case of CSR, exchange relationships improve when employees have identified themselves with the organisation. We also argue that CSR can enable MNOs to strengthen their relationships with employees.

**Key words:** Corporate social responsibility (CSR), Multinational organisations, perception of CSR, Organisational identification, Organisational commitment, Perceived prestige, Job satisfaction

## **Introduction**

The last few decades have witnessed considerable interest in Corporate Social Responsibility (CSR) research, largely exploring the macro perspective- the external effect of CSR e.g. how CSR influences consumers (e.g. Habel et al., 2016; Pérez and Del Bosque, 2015). However, the effectiveness of corporate social responsibility (CSR) activities on internal stakeholders- micro-organisational behaviour- has remained largely neglected (see Barakat et al., 2016; Chaudhary, 2020; Ditlev-Simonsen, 2015). Few studies have documented how CSR plays a special role in improving employees' relationships with the organisation in the form of higher commitment (Brammer et al., 2007; Mory et al., 2016), performance (Chaudhary, 2020), identification (Bhattacharya et al., 2008; Kim et al., 2010) and job satisfaction (Barakat et al., 2016; Bauman and Skitka, 2012). Kim et al. (2010) argue that existing studies and their results pertaining to CSR influences on employees' attitudes such as organisational commitment (OC) or organisational identification (OI) remain either fuzzy or limited. It is also important to note that the influence of CSR on employees is subject to how they perceive their organisation's CSR activities (Lee et al., 2013). However, very little is known about the relationship between employee CSR perception and its outcomes in relation to their behaviour (El-Kassar et al., 2017; Glavas and Kelley, 2014). Considering the importance of employees as stakeholders and the potential effects of CSR policies on them, further theoretical and empirical attention to the relationship between employee CSR perception and their behaviour is warranted.

Whilst explaining how employees respond to CSR, most of studies use either social exchange theory or social identity theory. Despite considerable attention given to these two theories, very few studies with the exception of Chaudhary (2020), Jones (2010) and Gond, El-Akreimi, Igalens and Swaen (2010) use both of these theories together in order to explain employee behaviour. Gond et al. (2017) and Aguinis and Glavas (2012) call for more empirical studies that utilize both social exchange and social identity theories to explain how various

underlying mechanisms mediate individual reactions to CSR. To respond this call, our paper is based on these two theories, examining to what extent CSR perception (PCSR) influences employees' behaviour, namely organisational identification (OI), which subsequently effects organisational commitment (OC) and job satisfaction (JS) of employees working in multinational organisations (MNOs) in Bangladesh.

The contribution of this paper to the extant literature is twofold. First, building on the existing evidence in the area, this research draws insights from social exchange theory (SET) and social identity theory (SIT) to decipher the complex dynamics of the association between CSR and employee behaviour. Previous research show that organisational identification may form specific forms of social exchange (Flynn, 2005; Lawler, 2001). Gond et al. state “individual levels of organisational identification may influence social exchange, and subsequent processes, triggered by CSR, may affect social exchange dynamics within organisations” (2010, p.6). Thus, we will postulate that employees engage in social exchange when they have already identified with their organisations. To evaluate different paths of improving OI, this study also adds perceived prestige (PP), which is a key predictor of OI (Smidts et al., 2001) and is influenced by PCSR (Kim et al., 2010). The second contribution is related to the context of the study. Most studies examining the impact of CSR on employees have been conducted mainly in western contexts (such as Brammer et al., 2007; Ditlev-Simonsen, 2015). It would be critically important to explore the impact of CSR perception on employees in other than western business contexts that may include specific cultural and institutional peculiarities that influence the application of such practices (Psychogios and Prouska, 2019). We choose Bangladesh as a research context which has witnessed continuous economic growth but suffered from widespread corruption (see Roy and Quazi, 2021) and high (5.3%) unemployment rate (The World Bank, 2021). Institutional voids resulted from lack of regulatory frameworks and limited local stakeholders' pressures enable organisations in

Bangladesh to prefer economic aspects to social aspects (Roy and Quazi, 2021). When an organisation focuses solely on economic responsibility, the interests of different stakeholders such as employees become inconsequential. Nasrullah and Rahim (2014) argue that organisations in Bangladesh can bring long term positive economic and social changes in the lives of employees through adopting the broader aspect of CSR i.e. social. Given the potent of CSR perception in shaping employees' behaviour, it is, therefore, worthy to examine the extent CSR perception influences employee behaviour in the context of Bangladesh where institutions are largely ineffective and organisations are not obliged to involve employees in managerial decision making processes.

The paper is structured as follows. First, this paper explains how social identification and social exchange together can explain the influence of CSR perception on employees, and introduces hypotheses. The next section discusses the sample, data and variable specifications. Then, the results of the analysis are presented. In a concluding section, the results, implications and limitations of this study are discussed.

## **Research background and hypotheses development**

### *Perception of CSR (PCSR)*

CSR entails a broader responsibility in which organisations engage in “voluntary and responsible corporate actions that focus on stakeholders' needs and stretch beyond an organisations' economic interests and legal obligations” (Edwards and Kudret, 2017, p.170). In this paper, we use the term CSR activities to refer to various social programmes and activities in which an organisation engages with charitable causes, local community and NGOs. Hence, this study defines employee CSR perception as ‘*the degree to which employees perceive a company supports the activities related to a social cause*’ (Lee et al., 2013, p.1717). In management literature, perception of CSR (PCSR) is also labelled as ‘CSR associations’ (Kim et al., 2010) and ‘perception of external CSR’ (Brammer et al., 2007). Previous studies

examining the effect of CSR on consumer behaviour label PCSR as ‘perceived corporate responsibility’ (Becker-Olsen et al., 2006) and ‘corporate social responsibility perception’ (Rivera et al., 2016). Understanding employee CSR perceptions is important because they can significantly influence workplace behaviour and performance. More recently, it has been suggested that employee perceptions of an organisation’s values, ethics and social responsiveness play a significant role in shaping an organisation’s identity attractiveness (Greening and Turban, 2000), organisational commitment (Brammer et al., 2007; Glavas and Kelley, 2014) and job satisfaction (Glavas and Kelley, 2014). When organisations communicate its ‘socially responsible’ identity to stakeholders including employees, they develop a good reputation, which subsequently improves perceived prestige (PP) and organisational identification (OI) (Kim et al., 2010). How PCSR influences employee behaviour has received contested views from researchers. For instance, Vlachos et al. (2013) find that employees’ subjective interpretations of CSR directly influence their job satisfaction; whereas, Valentine and Fleischman (2008) show how perceived CSR association mediates the relationship between ethics programs and job satisfaction. In this paper, we hypothesise that perception of CSR (PCSR) and perceived prestige (PP) have influence on organisational identification (Figure-1). It is further expected that perceived prestige and organisational identification have positive relationships with organisational commitment. Finally, it is suspected that organisational commitment has a positive influence on job satisfaction.

(Insert Figure 1 about here)

### *The influence of perception of CSR (PCSR) on perceived prestige (PP)*

Perceived prestige (PP) is an employee’s assessment of how outsiders such as customers, suppliers and competitors perceive his or her organisation (Smidts et al., 2001). In particular, an employee’s assessment and interpretation of the organisation’s prestige depends on

outsiders' views or the exposure to information about the organisation (Smidts et al., 2001). An organisation's prestige is constructed and deconstructed by outsiders based on the overall assessment of its current assets, future behaviour and present position (Fombrun and Shanley, 1990). Various related constructs are synonymously used by different researchers, such as 'organisational image' (Carmeli, 2005), 'constructed external prestige' (Dutton et al., 1994), 'organisational prestige' (Mael and Ashforth, 1992) or 'perceived organisational prestige' (Bhattacharya et al., 1995). Drawing upon studies by Hammond and Slocum Jr (1996), Fombrun and Shanley (1990) and Fryxell and Wang (1994), Carmeli (2005) categorizes PP into two forms: economic prestige and social prestige. Economic prestige covers long term investment, financial soundness and use of organisation assets, whereas social prestige includes quality of products/services, quality of management, community and environmental responsibility, innovativeness and the ability to attract, develop and retain talented people.

With few exceptions (such as Boğan and Dedeoğlu, 2020; Kim et al., 2010), very few studies examine the relationship between PCSR and PP. Employees form PP through outside information sources such as word of mouth, reference groups, external organisation-controlled information, and internal communication about how outsiders perceive the organisation (Smidts et al., 2001). Organisations undertaking CSR activities make employees aware of their CSR activities through communication and, subsequently, this awareness shapes how employees perceive CSR activities (Gond et al., 2010). It is argued that employees are exposed to information about the organisation to different extents, and they also assess and interpret this information differently, so PP is an individual-level variable rather than group-level variable (Smidts et al., 2001). Recent studies examining multinationals' CSR strategies in Bangladesh suggest that multinationals with their CSR activities tend to build reputation and image (Roy et al., 2020) and they use internal and external means to communicate these CSR activities (Roy and Quazi, 2021). It is further contended that PP is a reflection of reputation (Dutton et

al., 1994). With perceptions shaped by CSR activities, employees compare their organization's social and environmental contributions with other organizations to assess their PP. Therefore, the following hypothesis is proposed:

*H<sub>1</sub>: Perception of CSR (PCSR) has a positive relationship with perceived prestige (PP)*

### *The effect of perception of CSR (PCSR) on organisational identification (OI)*

In broader terms, OI is the degree of congruence between employees' values and self-concept with their organisations' values and other attributes. Although many definitions of OI have been proposed by different scholars (Pratt, 1998); all these definitions, however, share similar core attributes or concepts that delineate this construct as they imply that an individual

*'has linked his or her organisational membership to his or her self-concept, either cognitively (e.g., feeling a part of the organisation; internalizing organisational values), emotionally (pride in membership), or both' (Riketta, 2005, p.361).*

Due to this link, a psychological merging of self and organisation appears (i.e. using 'We' instead of 'I') (Tyler and Blader, 2000). Social identity theory is frequently used by researchers to explain such psychological links (such as Ashforth and Mael, 1989; Mael and Ashforth, 1992). According to social identity theory, people tend to classify themselves into various social categories based on factors such as religious affiliation, organisational membership or gender (Ashforth and Mael, 1989). An individual tends to associate or identify with any specific social category or categories partly to enhance their self-esteem (Hogg and Turner, 1985) or self-concept (Turban and Greening, 1997). This proposition also equally applies to employees, who tend to categorise themselves based on organisational membership, which enables them to enhance their self-concept.

When an organisation is perceived as socially responsible, employees are likely to believe that the organization has a distinctive identity that reflects their self-concept (Lichtenstein et al., 2004). Identity distinctiveness can lead to identity attractiveness (Bhattacharya and Sen, 2003). Employees' perceptions of an organization's social responsiveness plays a critical role in shaping that organization's identity attractiveness (Greening and Turban, 2000). Previous studies indicate that PCSR can increase OI, which in turn enhances job performance and job-satisfaction level (Jones, 2010). Kim et al. (2010), however, reveal that PCSR does not directly associate with OI, influencing OI through PP. In the presence of these contested empirical evidences, this study posits that employees strongly identify with organisations if they perceive organisations' CSR activities as a means of social development. Therefore, the logic above leads to the following hypothesis:

*H<sub>2</sub>: Perception of CSR (PCSR) has a positive relationship with organisational identification (OI)*

### *The influence of perceived prestige (PP) on organisational identification (OI)*

Existing studies suggest that CSR initiatives encourage employees to identify with the organisations if these initiatives overlap with employees' self-concept (i.e. high organisation-employee fit) (Lichtenstein et al., 2004) or enhance employees' self-esteem and self-enhancement (Bhattacharya et al., 2008; Chaudhary, 2020). Employees feel proud or rewarded to belong to an organization that is believed to have socially valued characteristics (Dutton et al., 1994). Such associations can enhance self-esteem, which will trigger a high degree of identification. Few studies identify PP as an antecedent of OI (Kim et al., 2010; Van Knippenberg and Sleebos, 2006). Other studies find a positive link between PP and OI (e.g. Bhattacharya et al., 1995; Kim et al., 2010; Mael and Ashforth, 1992). In an organisational setting, employees do not only seek financial incentives to fulfil their needs but also have an

aspiration to be a part of an organisation, which is highly well-regarded, respected, or valued. In order to satisfy the need of self-enhancement, employees tend to identify with organisations that have prestigious identities (Bhattacharya and Sen, 2004). Thus, the following hypothesis is set forth:

*H<sub>3</sub>: Perceived prestige (PP) has a positive relationship with organisational identification (OI)*

### *The impact of perceived prestige (PP) on organizational commitment (OC)*

Although some researchers use OI and OC synonymously in their work (Mathieu and Zajac, 1990), others view OI as a key antecedent of OC (e.g. Kim et al., 2010; Punjaisri et al., 2009; Wiener, 1982). Despite some commonalities, these two concepts are empirically and theoretically distinguishable (Ashforth and Mael, 1989; Mael and Tetrick, 1992; Punjaisri et al., 2009). The fundamental difference between OI and OC lies in the nature of the relationship. While identification refers to a convergence of self and the organisation, commitment implies a relationship in which an employee and the organisation are separate entities psychologically (Van Knippenberg and Sleebos, 2006). Thus, identification is more organisation specific than commitment (Mael and Ashforth, 1992).

Conceptually, OC can be characterized by three factors: extra effort on behalf of the organisation, acceptance of organisational values and goals, and desire to remain with the employer (Mowday et al., 2013, p.27). Through an attitudinal lens, OC can be conceptualized as a person's

*'positive attitude toward his/her organisation, wherein the person's sense of self and organisation remain separate entities'* (Sluss et al., 2012, p.952).

Unlike OI, the self and the organisation are perceived as independent entities for OC (Ashforth et al., 2008), thus it can be easily transferred to other organisations without any or with minimum psychological loss. In the literature, social exchange theory is often used to

explain the complex relationship between the organisation and its employees. According to social exchange theory's (SET) norms of reciprocity, employees' commitment depends on their perception of value and benefit that they are expecting from the organisation (Shore and Wayne, 1993).

According to social exchange theory, employees who perceive the organisation as caring for their well-being are more likely to reciprocate by developing a stronger sense of commitment. Scholars (such as Shore and Wayne, 1993) call this concept perceived organisational support (POS<sup>1</sup>). The idea of POS can be expanded by including an employee's perception of how other stakeholders are treated by the organisation. When employees perceive that their organisation is being fair to others, they like to respond positively towards their organisation. In other words, treating other stakeholders well signals to an employee that he/she will be treated fairly (Glavas and Kelley, 2014). Furthermore, employees develop high levels of commitment (OC) when outsiders appreciate or favourably evaluate the organisation (Carmeli, 2005). Since employees can augment their self-image via PP, they are likely to feel a sense of obligation to reciprocate. When organisations create social value and key stakeholders view these initiatives positively, employees feel an obligation that motivates them to demonstrate positive responses, i.e. commitment. Therefore, the following hypothesis is proposed:

*H<sub>4</sub>: Perceived prestige (PP) has a positive relationship with organisational commitment (OC)*

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<sup>1</sup> POS refers to "employees' global beliefs concerning the extent to which the organization values their contributions and cares about their wellbeing" (Shore and Wayne, 1993: p.774)

## *The influence of organisational identification (OI) on organisational commitment (OC)*

Turker (2009) claims that being a member of a reputed organisation can enhance identity, which will affect individuals' work attitudes. Similarly, when employees identify themselves with socially responsible organisations, they may like to give more support to attain organisational goals and objectives (both social and economic objectives) (Model et al., 2012). It is also argued that employees who are strongly committed to their organisations are also likely to identify themselves with their organisations (Mowday et al., 1982). In common with some previous studies (e.g. Kim et al., 2010; Wiener, 1982), this study argues that OI is a key antecedent of OC. Therefore, the following hypothesis is established:

*H<sub>5</sub>: Organisational identification (OI) has a positive relationship with organisational commitment (OC)*

## *The influence of organisational commitment (OC) and job satisfaction (JS)*

Job satisfaction is 'an individual's positive emotional orientation towards work' (Psychogios et al., 2017, p.9). It is associated with different factors: work, pay, promotion, supervisor and co-workers (Smith and Plant, 1982). Employees form attitudes depending on their expected benefits and received benefits, and their relationships with peer and supervisors. In other words, when employees' diverse needs are fulfilled by the organisations, they demonstrate positive feelings i.e., job-satisfaction.

It is claimed that employees in modern, technologically advanced societies are motivated by the higher order needs such as self-esteem, esteem of others, and self-actualization rather than lower order needs (Mathis and Jackson, 2005). It might not be the case for developing countries where many, if not most, employees find difficulty in fulfilling their lower order needs. Unlike developed countries, physiological, safety and social needs act as

key motivators in developing countries (Ranganayakulu, 2005). It is posited that employees working in MNOs are motivated when their lower-level and higher-level needs are fulfilled. CSR can fulfil a range of psychological needs while complementing other forms of non-financial incentives and it also contributes in creating positive influences on employees (Bauman and Skitka, 2012). It is also argued that CSR activities result in higher job satisfaction (Valentine and Fleischman, 2008). It also appears that CSR cannot directly influence job satisfaction, but it can provide indirect benefits to employees through influencing OC (Song et al., 2015). Interestingly, present studies provide inconsistent evidences on the nature of relationships between OC and JS. For instance, Mahanta (2012) and Testa (2001) identify job satisfaction is a key antecedent to OC; whereas other studies (e.g., Song et al., 2015; Vandenberg and Lance, 1992) suggest that OC leads to higher job satisfaction. In our study, we posit that CSR with its capacity can fullfil employees' range of desired needs in Bangladesh (see Nasrullah and Rahim, 2014). When their needs are fulfilled, they like to reciprocate throug higher commitment, which leads to job satisfaction. Hence, in agreement with (Song et al., 2015; Vandenberg and Lance, 1992), the following hypothesis is set forth:

*H<sub>6</sub>: Organisational commitment (OC) has a positive relationship with job satisfaction (JS)*

### *The influence of organisational identification (OI) and job satisfaction (JS)*

Carmeli and Freund (2009) reveal that membership in a prestigious organisation is a key driving source of employee satisfaction. Hence, employees tend to derive more satisfaction from their membership in an organisation with a strong image than from being a part of an organisation with a negative image or less well-regarded. More importantly, employees who experience a moderate level of meaningfulness and belonging at work are more satisfied compared to employees who have a lack of belonging and meaningfulness (Bauman and

Skitka, 2012). It is further suggested that external recognition shaped by CSR activities plays a role in augmenting employee satisfaction level (Lee and Chang, 2008). In a study conducted by Knippenberg and Schie (2000), OI is found as a key cause of job satisfaction. Therefore, the following hypothesis is established:

*H<sub>7</sub>: Organisational identification (OI) has a positive relationship with job satisfaction (JS)*

## **Methodology**

For this study, a self-administered survey was employed to assess the relationship between CSR and employees' behaviour. Data were collected from 3 leading MNOs operating in Bangladesh (See Table 1). This study selected multinationals, which arguably practise CSR more than the local organisations in Bangladesh (Azim et al., 2009; Naeem and Welford, 2009). Many MNOs have also been severely criticized for their irresponsible and unethical business practices in developing countries such as Bangladesh, India and China (e.g. Nike for using child labour in developing countries, Nestle for promoting breast milk substitutes in Africa or GlaxoSmithKline for bribing doctors and hospitals in China). The selection of a MNOs was influenced by the following key issues: the degree of accessibility, the number of gate keepers and some form of documented CSR involvement (e.g. annual reports or websites).

The main criteria for inclusion in the survey were: a) employees from various departments such as marketing, sales, finance, Human Resource (HR), logistics, admin and accounting, b) mid and entry level employees from Bangladesh and c) at least 1 year of work experience. Data mostly collected from employees working in Dhaka; however, some employees from regional offices such as Chittagong, Bogra and Rajshahi participated in the study. It is important to note that no incentives were offered to any participants. Snowball (non-possibility) sampling rather than random sampling was adopted, as random sampling initially

failed to produce the expected number of responses from the potential respondents. Previous researchers also outlined difficulties in conducting research in developing countries including methodological issues, data gathering complications and weak links between the research community and business sectors (Sidani and Jamali, 2010). Researchers (such as Psychogios et al., 2017; Segers et al., 2011) support the use of snowball sampling for the collection of data from the targeted population. Following the previous studies (e.g. Barnes and Vidgen, 2012; Faul et al., 2007), G\*Power 3.0 was utilized to determine the sample size for the survey. G\*Power 3.0 shows that the required sample size for detecting moderate effect sizes with .80 statistical power at the 5% level of significance is 77 ( $f^2=0.15$ ,  $\alpha=0.05$ ,  $1-\beta=0.80$ ). Drawing from Cohen's (1992) statistical power analysis, Hair Jr et al. (2013), on the other hand, show that no fewer than 41 observations are required to detect minimum  $f^2$  values of .25 with .80 statistical power at the 5% level of significance if the maximum number of independent variables in the measurement and structural models is 4. The sample size (i.e. 204) for the research in this study is well above the proposed sample size threshold.

Data revealed that 42% of respondents were from MNO2 and 29% of respondents were from each of MNO1 and MNO3. Out of 204 respondents, 79.9% of respondents were male and 21.1% of respondents were female. Most respondents (50.5%) held a bachelor's degree, 2.9% of respondents had a college/ associate degree/diploma, and 46.6% of respondents had a post-graduate degree. The data for the distribution of age illustrates that the majority of respondents (79.4%) were aged between 26 and 40 years. The second highest age grouping was below 25 years with 18.6%, followed by 2% for those aged between 41 and 55 years.

Following the data screening, Partial Least Squares (PLS), the second generation statistical structural equation modelling (SEM), was used to analyse the hypothesized model. SEM enables incorporation of unobservable variables measured indirectly by indicator variables, and errors in observed or latent variables (Chin, 1998; Hair Jr et al., 2013). As the

data for all the model variables collected from single respondents in a one-time survey, we followed the method proposed by Kock (2015) and Kock & Lynn (2012) to test common method bias.

### *Measures*

For measuring all the proposed variables with one exception (i.e. awareness level), a 7-point Likert-type scale (“7”= “Strongly agree” to “1”= “Strongly disagree”) was employed with neutral as the midpoint (Appendix).

**Perception of CSR** Five items were used to measure the degree to which an organisation’s CSR related activities are viewed as a socially responsible behaviour from an employee perspective. These items, refined from Lichtenstein et al. (2004), were used to measure this construct (See Appendix). Previous studies report a coefficient alpha ( $\alpha$ ) of 0.88 (Kim et al., 2010) and 0.90 (Lichtenstein et al., 2004) for their study.

**Organisational identification (OI)** For this study, organisational identification (OI) was measured with Mael’s (1988) six item scale. Initially, Mael (1988) developed these items to measure OI and then they were adopted by other scholars (such as Bergami and Bagozzi, 2000; Mael and Ashforth, 1992) (See Appendix). Previous studies report a coefficient alpha ( $\alpha$ ) of 0.81(Mael, 1988), 0.87 (Mael and Ashforth, 1992) and 0.86 (Kreiner and Ashforth, 2004) for these items.

**Perceived prestige (PP)** PP was measured based on two constructs: perceived external social prestige and perceived external economic prestige. These two forms of PP were theoretically drawn from Hammond and Slocum Jr (1996) and Fryxell and Wang (1994). In this study, eight items (5 items for perceived external social prestige and 3 items for perceived external economic prestige) were borrowed to assess PP (See Appendix). In a prior study, the Cronbach's alpha ( $\alpha$ ) for the measure was 0.86 (Carmeli and Freund, 2009).

**Organisational commitment (OC)** OC is measured using a nine item scale adapted from the organisational commitment questionnaire (OCQ), as detailed by Mowday et al. (1982) (See Appendix). For this measure, prior studies have found a high Cronbach's alpha value ( e.g.  $\alpha=0.89$  (Huselid and Day, 1991) and  $\alpha=0.91$  (Turker, 2009)).

**Job satisfaction** Job satisfaction was measured with a five item scale, which consists of five dimensions (job, co-workers, supervision, promotional opportunities and remuneration), borrowed from Wright and Cropanzano (1998) (See Appendix). In prior studies, the Cronbach's alpha ( $\alpha$ ) for the measure was 0.75 (Wright and Cropanzano, 1998) and 0.80 (Su et al., 2009).

### *Statistical analysis*

A path analysis using Partial Least Squares (PLS) and more specifically SmartPLS 3.0 was used to test the research model. In SmartPLS, latent constructs can be modelled as either reflective and formative constructs (Hair Jr et al., 2013). Our measurement model included four first-order-reflective-constructs i.e. PCSR (Perception of CSR), OI (Organisational Identification), OC (Organisational Commitment), JS (Job Satisfaction), one second-order-formative construct PP (Perceived prestige) and two first-order-formative constructs for PP, i.e. Perceived external social prestige (PEP\_S) and Perceived external economic prestige (PEP\_E). As the measurement model comprises both formative and reflective indicators, different techniques were used to assess validity and reliability of these distinctive indicators.

### **Assessing reflective measurement model**

*Convergent Validity* In this study, convergent validity was gauged by using factor loading, average variance extracted (AVE) and composite reliability (CR) (see Table 2). The outer loading should be 0.708 or higher; although indicators with outer loading between 0.40 and

0.70 should be considered for removal only when deleting the indicator leads to an increase in the AVE or composite reliability above the suggested threshold level (Abdullah et al., 2012). Considering this guideline, a systematic process of examining the loading and excluding indicators with loading below .70 was followed. Four indicators (i.e. PCSR\_5, OI\_3, OC\_3 and JS\_2) were excluded due to low loading and their removal, in turn, increased the score of AVE and CR. Data from Table 2 also show that AVE values for all constructs are satisfactory, with no values below .50; furthermore, confirmatory factor analysis finds good overall reliability, with CR ranging between 0.818 and 0.914.

(Insert Table 2 about here)

*Discriminant validity* Here, discriminant validity was assessed both at the indicator level and at the construct level as suggested by Jayawardhena et al. (2005). For gauging discriminant validity at indicator level, cross loading was checked (see Table 3). The table for cross-loading reveals that all indicators are loading at their highest with their corresponding construct, while all cross-loadings with other constructs are considerably lower (see Agle et al., 1999).

At the construct level, the comparison between the square root of the AVE and the correlations suggests (See Table 4) that there is sufficient discriminant validity (Abdullah et al., 2012; Henseler et al., 2009).

(Insert Table 3 and 4 about here)

### **Assessing Formative Measurement Model**

Unlike reflective indicators, the weights of formative indicators were considered in assessing the measurement model (Ahearne and Bhattacharya, 2005). While no minimum threshold values for indicator weights are established, the statistical significance of the weights were considered to determine the importance of the indicators in constructing a latent formative construct (Ahlstrom, 2010). Table 5 shows that all indicators except PEP\_S\_2 (weight=0.087; t=0.584) are statistically significant. However, PEP\_S\_2 has been retained as its outer loading

(0.722) is significant (Wong, 2013). Hair Jr et al. (2012) also suggest retaining the indicators in the formative constructs, even if their outer weights are not significant.

Variance inflation factor (VIF) and tolerance values generated from the multiple regression analysis were used to check collinearity. All of the indicators' (see Table 5) VIF values were lower than 5 and their tolerance values were higher than .02 and these results indicated the absence of multicollinearity (Wong, 2013). Furthermore, VIFs resulting from a full collinearity test were lower than 3.3, indicating that the model was free from common method bias (Kock, 2015; Kock and Lynn, 2012).

(Insert Table 5 about here)

### **Evaluation of the structural model**

For investigating the quality of the structural model, a key criterion, the target constructs' percentage of variance explained ( $R^2$ )<sup>2</sup>, was used (Anderson and Gerbing, 1988). Chin (2005) further argues that the model's explanatory power can be assessed by observing the endogenous constructs'  $R^2$ . The overall model explains 52% of the variance in employees' job satisfaction (Table 6). Here, the  $R^2$  value of 0.47 for the endogenous latent variable (job satisfaction) in the structural model is described as moderate by Chin (1998). In addition, the model explains 15%, 26% and 59% respectively of the variance in perceived prestige, organisational identification and organisational commitment.

Additionally,  $Q^2$  is measured with the aim of making a stronger case for model predictive capabilities (Chin, 1998; Henseler et al., 2009). All  $Q^2$  values are considerably above zero, indicating the model's predictive relevance (Abdullah et al., 2012). Therefore, an interpretation of the conceptual model's causal relationships is possible.

(Insert Table 6 about here)

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<sup>2</sup>  $R^2$  values of 0.67, 0.33, and 0.19 in PLS path models are considered as substantial, moderate, and weak, respectively (Chin, 1998b).

## Results and discussion

The hypotheses were assessed by investigating path coefficients, and the associated T-values as well as their significance level. Table 7 presents the results of hypothesis testing using 5000 bootstrap re-samples and 5000 permutations. Results from Table 7 indicate that all paths, with the exception of  $OI > JS$ , are significant at the  $p < 0.01$  level of confidence. The hypothesized relations between latent constructs are strong, positive and significant, which means that PCSR is an important antecedent of PP and OI. Subsequently, PP and OI influence other latent constructs such as OC; but OI influences JS via OC.

(Insert Table 7 about here)

The findings indicate that perception of CSR (PCSR) and perceived prestige (PP) have significant positive influences on organisational identification (OI) ( $H_2$ : path coefficient 0.237,  $p < 0.01$ ,  $H_3$ : path coefficient 0.364,  $p < 0.01$ ). These are important findings, since a prior study has shown surprisingly a non-significant and indirect relationship between PCSR and OI (Kim et al., 2010). With CSR, MNOs in Bangladesh tend to influence stakeholders' perception and build their reputation (Roy et al., 2020), which shape or reshapes PP. Our findings indicate that positive perceptions informed by CSR activities not only enable employees to compare their organization's social and environmental contributions with other organizations to assess and improve their PP ( $H_1$ : path coefficient 0.387,  $p < 0.01$ ) but also facilitate organisations to establish and reinforce a sense of belongingness and identification. Employees in Bangladesh like to work for an organisation which is positively viewed by outsiders (Abdullah et al., 2011; Abdullah et al., 2012). According to social identity theory, people seek to be a part of an organisation with a positive reputation or image in order to enhance their self-esteem or status (El-Kassar et al., 2017; Mael and Tetrick, 1992). Hence, the reputation or brand shaped or reshaped by CSR affects employees. Unlike western countries where employees show negative attitudes towards the instrumental drivers (such as improving reputation or image) of CSR (see

Becker-Olsen et al., 2006), employees' attitudes in Bangladesh towards their organisation are less likely to be diminished if CSR is employed to attain business benefits. This calls for cautious refinement of the theoretical understanding of how CSR shapes attitudes of employees in developing countries.

The findings further demonstrate that identification and perceived external prestige reinforce commitment (H<sub>4</sub>: path coefficient 0.451,  $p < 0.01$  and H<sub>5</sub>: path coefficient 0.452,  $p < 0.01$ ), which fosters job satisfaction. In other words, CSR affects commitment and job satisfaction through identification and perceived external prestige. These results corroborate the findings of a great deal of the previous work (e.g. Valentine and Fleischman, 2008). However, this finding does not fully support the findings of Mollik, Talukder and Quazi (Mollik et al., 2011) who argue that financial incentives such as higher salaries, wages or gratuities are instrumental in boosting employee satisfaction in Bangladesh. A possible explanation for this finding might be that employees from MNOs in Bangladesh seek both financial and non-financial benefits. In Bangladesh where unemployment is high and employees are often victims of irresponsible business practices, CSR can provide different benefits spanning from higher social recognition or status to safe working environment. By adopting CSR, MNOs tend to fulfil employees' higher-order needs (e.g. self-esteem) along with other basic needs (e.g. physiological or safety needs) in Bangladesh. When employees' needs are fulfilled, they like to identify with the organisation, and they further like to reciprocate through higher commitment, which leads to job satisfaction.

By satisfying diverse needs, CSR perception sets a foundation for exchange that inspires employees to reciprocate in the form of higher commitment and job satisfaction. Synthesis between social identity theory and social exchange theory can explain this behaviour. Organisational identification triggered by CSR develops a sense of obligation, which is demonstrated via higher OC (H<sub>6</sub>: path coefficient 0.689,  $p < 0.01$ ). Put differently, favourable

outcomes, generated by CSR, create an obligation to “repay the favour” in terms of OC. If employees perceive that the organisation cares about society, they are more likely to identify with their organisations and subsequently be committed and satisfied. The present findings seem to be consistent with Gond et al. (2010), who argue that unless employees strongly identify themselves with organisational values, employees will not engage in social exchange with the organisation. However, it appears in our study that OI is unable to exert a strong influence on JS (H7: path coefficient 0.026,  $p < 0.01$ ). This finding is consistent with the finding of Van Dick et al. (2004) who suggest that being highly identified does not always lead to job satisfaction. It is argued that OC is more contingent on perceptions of the quality of the exchange relationship between the organisation and employees than OI is (Van Knippenberg and Sleebos, 2006); therefore, OC is more closely aligned with job satisfaction than OI.

## **Conclusion: Contributions, limitations and future research**

### *Contributions*

This study endeavours to respond to the calls of Gond et al. (2017) and Aguinis and Glavas (2012) who demand for more empirical studies on micro-CSR by utilizing both social exchange theory and social identity theory. Whilst exploring the fuzzy link between CSR perception and employee behaviour, this paper offers a scope to extend earlier analysis of synthesizing both social identity and social exchange theory in micro-CSR literature. In Bangladesh, CSR often fulfils diverse needs that create an obligation among employees, who then reciprocate in the form of higher commitment. This reciprocal exchange between an organization and its employees builds strong relationships (Cropanzano and Mitchell, 2005). This finding contributes to the current literature by investigating data from Bangladesh that has not been studied as in-depth as other developed economies. Our study showcases how CSR perception shapes the behaviour of critical stakeholders such as employees. In addition, the relationship

between an organization and its employees is not adequately explained by social exchange theory; the aspects of social identity theory (self-definition and self-categorization) address this limitation (Van Knippenberg and Sleebos, 2006). The findings clarify the link between the process of social exchange and social identification. According to this study, organizational identification and social exchange interact to generate an obligation to “repay the favour”. This study also postulates that when employees identify with their organizations, they are more likely to exchange in social exchange. Beyond employees, this theoretical synthesis provides a new understanding to explain relationships between the organization and its other stakeholders.

### *Implications for HR practices*

The results have significant implications for the implementation of CSR strategies within companies in non-western contexts. First, although prior studies suggest that organisations should invest in CSR to improve financial performances or shape customer response, our study reveals that external CSR activities can pay off internally. A positive CSR perception can trigger attachment through organisational identification, which subsequently affects organisational commitment and job satisfaction. Both local and multinational organisations in Bangladesh where social recognition is a critical factor of selecting an employer (Abdullah et al., 2011; Abdullah et al., 2012) could make use of these findings as a tool for talent attraction and retention. Second, the internal communication approach can play a key role in forming CSR perception, which have subsequent impact on employees’ behaviour. For CSR to have meaningful and desirable impacts on employees, their knowledge of the organisation’s CSR initiatives is pivotal. Thus, it is important to communicate CSR policies and in particular external CSR policies such as corporate community policies to employees in order to heighten their CSR awareness and gain appreciation. Finally, organisations should integrate CSR with HR policies for enhancing employees’ performances, rather than using it as a sole property of

marketing and public relations. Through innovative HR policies (e.g. recognizing employees' CSR contributions or providing release time for CSR activities), companies can encourage employees to engage in different CSR activities. Employee participation in CSR (e.g. employee volunteering) not only creates a positive perception but also has a strong influence on employee identification (Kim et al., 2010). Similarly, Gond et al. (2011) suggest that the more HR supports employees' involvement in CSR practices the more likely a responsible leadership culture to be developed within organisations.

### *Limitations*

Nevertheless, several limitations of this study are important to note. First, this study included organisational identification and organisational commitment for understanding the impact of CSR perception on employees' behaviour; but other key factors such as organisational citizenship behaviour or organisational trust have been excluded. Future research could include this wide range of employees' behaviour and examine the impact of various moderating variables such as gender, age or education (e.g. HRM, marketing or finance) on this existing model. Second, the quantitative analysis excludes key antecedents of PCSR such as E-O fit, perceived CSR motivation, awareness level i.e., CSR communication and individual beliefs in CSR. Hence, future research could be undertaken to develop measures of these antecedents in the context of developing countries and then evaluate the relationships between these antecedents and employees' CSR perceptions. Third, this study used snowball sampling which has some weaknesses such as the sample can be restricted to a rather small network of acquaintances (Profetto-McGrath et al., 2010). Fourth, data were only collected from MNOs who practise CSR more than the local organisations. Future studies could focus on both local and MNOs and use random sampling, which will improve the generalisability of the findings and enable researchers to compare the findings emerged from this study (non-random

sampling) and future research (random sampling). Finally, the lack of ability to deal with bidirectional relationships is traditionally considered a major drawback of PLS-SEM (see Hair Jr et al., 2013). Future studies can examine the proposed model via CB-based SEM such as Mplus, which can manage both reflective and formative indicators, and bidirectional relationships (e.g. OC↔JS).

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