

Exploring the Role of CSR on Organizational Commitment and Job Satisfaction: A Study of Banking Sector

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ABSTRACT

During the past few decades stakeholders' expectation for businesses and organizations to behave ethically and to act responsible towards their society has grown vastly. Corporate Social responsibility (CSR) is an important concept that can help companies to create long-term value for all stakeholders. Thus, this research focuses on banking employees in India, with the purpose of identifying the relationship between employee CSR attitudes and positive workplace outcomes like organizational commitment (OC) and job satisfaction (JS). Standard questionnaires were used to collect data from 150 professionals working in banking sector in India. The CSR scale was validated using exploratory factor analysis (EFA). The data was analysed using the SPSS Version 26. Reliability analysis, correlation and regression analysis were conducted to attain the objectives of the study. The study confirmed the impact of CSR on organizational commitment and job satisfaction.

Keywords: CSR, Organizational Commitment, Job Satisfaction, Banking, India

INTRODUCTION

In the last two decades, corporate social responsibility (CSR) has emerged as a strategic imperative for an organization's sustainability (González-Masip et al., 2019; Gangi et al., 2019; Chen, & Hung-Baesecke, 2014). It reflects the company's responsibility toward primary social stakeholders, secondary social stakeholders, primary non-social stakeholders, and secondary non-social stakeholders (Turker, 2009; Chaurasia et al., 2020; Pfeffer, 2010).

Customers, investors, and employees increasingly expect businesses, including banks, to be socially and environmentally responsible (Chowdary, Das, & Sahoo, 2011). Meeting these expectations is crucial for maintaining a positive reputation and attracting and retaining stakeholders (Mai et al. 2021). This endorses that financial institutes including banks are critical in the sustainable development of the India (Chowdary, Das, & Sahoo, 2011). India is the first country in the world to recognize CSR through company law for specified companies (Palai & Subudhi, 2021). According to Burianová and Paulík (2014), the act of executing CSR and moral

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standards in the banking industry prompts for social duty and ethics which has become an appropriate marketing apparatus to communicate with the stakeholders.

CSR practices can help banks identify and mitigate risks related to environmental, social, and governance (ESG) factors. By taking proactive measures to address these risks, banks can reduce potential liabilities and reputational damage (Mai et al. 2021). CSR activities demonstrate a bank's commitment to ethical practices and its concern for the welfare of stakeholders, including customers, employees, and communities. This fosters trust and strong relationships with stakeholders, leading to long-term support and engagement. Many countries have integrated CSR principles into their legal and regulatory frameworks. Adhering to CSR standards and reporting requirements helps banks ensure compliance with relevant regulations (Chowdary, Das, & Sahoo, 2011).

Most studies on CSR effects have mainly focused on external stakeholders such as consumers and organizations in general, while CSR effects on internal stakeholders such as employees have been relatively neglected (Collier & Esteban, 2007; Yasin, 2021). In fact only 4% of the research papers (from a sample of 17 CSR reviews) examine perceptions of CSR at the individual level of analysis (Aguinis and Glavas, 2012). Employees are one of the most pivotal stakeholders of an organization because they can influence and can be influenced by their organizational activities, thus playing an essential role on organizational effectiveness (Azim, 2016). Since employees play important roles in an organization as a stakeholder group, studies have recently tried to identify the impact of CSR on employees (Zhu et al., 2012; Del Giudice et al., 2019; Shen & Zhang, 2019). However such studies are fewer in number.

Most of the studies assessing the role of CSR on employee attitudes have been done in developed countries (Peterson, 2004, Dabic et al., 2016) with a few exceptions where such context is a developing economy like Bangladesh (Rahman, Haski-Leventhal, & Pournader, 2016), Iran (Nejati & Ghasemi, 2013) or Turkey (Turker, 2009b). Our study investigated the consequences of CSR directed on employees working in an emerging economy like India with a culture characterized by high power distance. By explicitly concentrating on stakeholder theory and investigating the CSR activities of the banking firms, our study explores organizational commitment and job satisfaction as a consequence of individual perception of organizational CSR.

OBJECTIVES OF THE STUDY

This research is being carried out on employee working in financial sector in India. The survey is being conducted with a sample size of 150 participants. Following are the key objectives of the present research:

- To study the impact of CSR on Job satisfaction.
- To assess the impact of CSR on Organizational Commitment.

REVIEW OF LITERATURE

Corporate Social Responsibility

The term "corporate social responsibility" (CSR) refers to a company's obligation to conduct its business in a morally and environmentally responsible way. The concept has long evolved from being merely a "nice but optional" activity to virtually mandatory for many companies, and as such, these companies nowadays exercise increased willingness to act responsible towards key social, ethical, and environmental issues (Sanusi & Johl, 2020).

Reputation, brand image, ethical consideration, economic considerations, increased shareholder value, improved relationship with suppliers and government, and risk management are amongst many reasons for companies actively integrating CSR with their business plan (KPMG, 2011). In light with such gained popularity of CSR, many studies have explored the effects of CSR on various aspect of organizations such as public relations and advertising, competitive contexts (Chaurasia et al., 2020), relationships with external and internal stakeholders (Snider, Hill and Martin, 2003), and financial performance (Brammer and Millington, 2008; Chaurasia et al., 2020).

Job Satisfaction

Job satisfaction is a critical aspect of the work experience that influences employees' attitudes, motivation, and overall well-being within an organization (Locke, 1976). Robbins (1998) defines job satisfaction as "the sum of an employee's positive feelings about his or her employment and workplace." It also includes the pleasure that workers get from their jobs and working lives (Bateman & Organ, 1983).

Research on job satisfaction has been extensive and covers various areas, including its determinants, consequences, and measurement methods. It encompasses various

aspects such as work environment, job role, recognition, compensation, opportunities for growth (Sani et al., 2018) and the alignment of personal values with the organization's mission (Burns, 2007).

Organizational Commitment

Organizational commitment (OC) is the psychological attachment and identification that employees have towards their organization (Mowday, et al., 1979, Aguinis et al., 2013). Mowday et al. (1979) discussed OC across two trends, namely commitment-related behaviours and attitudinal commitment. According to the authors, the former is concerned with the employees' behaviours that exceed normal expectations of commitment to the organization. The latter represents a scenario whereby identify and goals of an individual becomes strongly integrated with identify and goals of the organization.

Sheldon (1971) defined commitment to organization as: “an attitude or an orientation toward the organization which links or attaches the identity of the person to the organization.” A high level of organizational commitment leads to employees actively supporting the organization's goals, being loyal, and going the extra mile in their work. The added value of such employees is that they tend to be more determined in their work, show relatively high productivity and are more proactive in offering their support (Greenberg & Baron, 2008; Gond, et al., 2013).

CSR and Job Satisfaction

Social exchange theory (SET) governs the exchanges between employees in organizations including obligations that are unspecified and implicit (Blau, 1964; Wu & Lee, 2017). Many researchers suggests that employees react positively to what they perceive as beneficial treatment and conversely they will behave negatively toward detrimental handling by the management according to the norms of reciprocity (Blau, 1964). CSR initiatives can positively impact the work environment and employees' day-to-day experiences. For instance, sustainability efforts may lead to a healthier and more environmentally conscious workplace. Philanthropic activities can create a sense of purpose and pride among employees. Such improvements in the work environment can contribute to increased job satisfaction. Accordingly, we propose that when employees perceive a fair treatment by their organizations they will behave positively in return (Bhatti et al., 2020) and thus satisfaction of employees will increase with higher perceived CSR.

The studies that investigate the relationship between JS and different aspects of CSR (Vitell and Davis, 1990; Mozes et al., 2011; Zhu et al., 2014) more or less confirm the positive relationship between CSR practices and employee JS, primarily in developed countries. We are proposing the similar relationship in banking sector in Indian context.

Hence we can hypothesize that:

H1: There is a positive relationship between employee CSR attitudes and JC.

CSR and Organizational Commitment

According to the stakeholder theory employees are a key stakeholder group to consider when evaluating a company's social responsibility (Maignan et al., 1999; Yadav, 2020). Socially responsible organizations play a crucial part in enhancing employees' retention and satisfaction and commitment (Hofman, & Newman, 2014; Ardito et al., 2018). Gond (2013) in his study examine the role of corporate social responsibilities on employee attitudes. Rupp et al. (2013) in her study suggests that employees' perceptions of CSR may be classified into four categories: altruistic, legal, ethical, and economic. The organization's financial performance and effect on stakeholders, including employees, suppliers, and shareholders, are both considered in economic CSR.

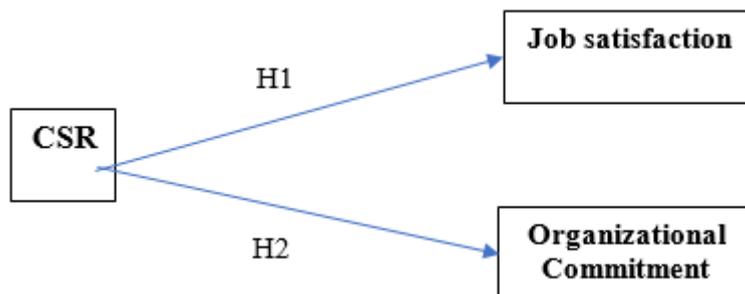
Employee pride in the firm, loyalty, and readiness to go above and beyond the call of duty can all rise if they believe that their employer is committed to ethical and sustainable business practises. For workers who feel they are making a difference in a bigger social or environmental cause, it can also provide them a sense of fulfilment and purpose (Brammer et al. 2012; Glavas, 2014). According Nazira (2020), employees' CSR participation improves their feeling of purpose and perceived meaningfulness, which in turn improves employee attitude such as commitment and employee engagement.

CSR initiatives often address social and environmental issues that are important to employees and society. When employees see their company taking steps to make a difference, it signals that the organization cares about more than just profits. This can strengthen the emotional bond between employees and the organization, leading to higher organizational commitment Koch, (2019). Hence we can hypothesize that:

H2: There is a positive relationship between employee CSR attitudes and OC.

The following is the proposed model for the study:

Figure 1: Proposed Model for the Study



METHODOLOGY

The study adopted a non-probability purposive sampling approach (Leedy & Ormrod, 2005). The present study uses a quantitative methods for data collection. Total of 250 Employees from the different MSME in Mumbai were approached out of which 150 responses were received leading to a response rate was 60%.

MEASURES

The questionnaire used in the survey consisted of two sections. Section A measures the demographic profile of the respondents while section B captures the CSR and Organizational Commitment of the employees.

Standardized scales were used to capture CSR (Tucker, 2009), Job Satisfaction ((Hackman & Oldham, 1975) and Organizational Commitment (Allen, Meyer, 2002). Respondents were asked to rate their level of agreement on each statement from “1” as “strongly disagree” to “7” as “strongly agree”.

The Quantitative data was analysed using the SPSS-26 Version. Quantitative research seeks the causes of social phenomena without involving the ‘outsider’ perspective and is outcome oriented (Oakley 1999, p.156) and involves large and representative sets of data (Blaxter, Hughes & Tight, 2008, p.64). The questionnaire was tested for its reliability. Later Correlation and Regressions Analysis was conducted to attain the objectives of the present research.

DATA ANALYSIS

Table 1 represents the demographic representation of the sample under study.

Table 1: Demographic distribution

Demographic Variable	Groups	Frequency	Percentage
Gender	Male	109	72.7
	Female	41	27.3
Marital Status	Married	67	44.7
	Unmarried	83	55.3
Hierarchy	Junior	78	52.0
	Middle	53	35.3
	Top	19	12.7

Figure 2 (a), 2 (b), 2 (c) Demographic Distribution of the sample

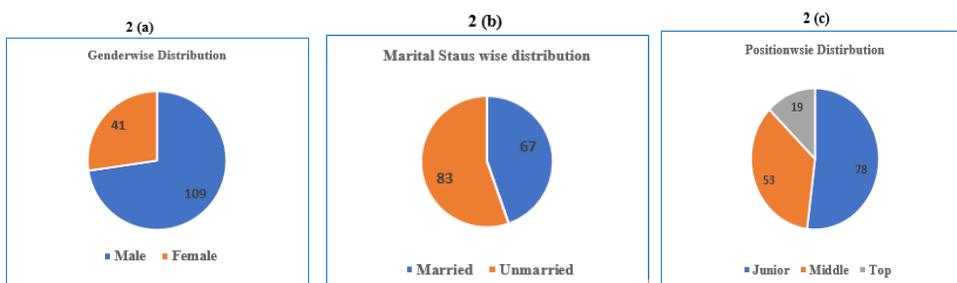


Figure 2 (a, b and c) represents the gender, marital status and position wise distribution of the sample under study.

The reliability of the measures indicates the extent to which it is without bias or error free and hence ensures consistent measurement across time and across various items in the instrument. In other words, reliability of a measure is an indication of stability and consistency with which the instrument measures the concept and helps to assess the “goodness” of a measure. Table 2 shows the reliability of the three variables.

Table 2: Reliability Analysis

Variable	Cronbach's Alpha	No of Items
CSR	0.888	18
Job Satisfaction	0.943	3
Organizational Commitment	0.899	6

The Cronbach alpha of three variable i.e. CSR, Job Satisfaction and Organizational Commitment is greater than 0.7(Nunnally & Bernstein, 1996). Hence the Questionnaires are reliable and can be used for further analysis. Later the validity of CSR scale was tested. EFA was conducted for the same. Following factor structure was emerged:

Table 3: Rotated Component Matrix

	Component			
	1	2	3	4
CSR1	.729			
CSR2	.743			
CSR3	.743			
CSR4	.729			
CSR5	.689			
CSR6	.522			
CSR7	.758			
CSR8	.682			
CSR9		.755		
CSR10		.746		
CSR11		.846		
CSR12		.719		
CSR13		.802		
CSR14			.708	
CSR15			.846	
CSR16			.823	
CSR17				.765
CSR18				.777
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.				

Table 3 represents that there are four factors in the overall scale. The results harmonises with the original scale developed by Tucker (2009). We also calculated the convergent validity (CR) and average variance extracted (AVE). Both these values are found to be higher than the threshold values i.e. 0.5. Hence the validity of the CSR scale is established.

Correlation is a mutual relationship or connection between two or more variables. In our study the variables are CSR, JS and OC. We can find out the relation between these

variables. Table 4 represents the Intercorrelations between the variables under study. It can be observed from Table 4 that none of the demographic variable is correlated with the variables under study. The results further confirm that CSR is significantly correlated with JS and Organizational Commitment.

Table 4: Intercorrelation Matrix

	GENDER	MARITAL STATUS	HIERARCHY	CSR	OCT	JS
GENDER	1					
MARITAL STATUS	.060	1				
HIERARCHY	.083	.019	1			
CSR	.064	.035	-.025	1		
OC	.061	.081	.078	.429**	1	
JS	.046	-.109	.022	.299**	.235**	1
**. Correlation is significant at the 0.01 level (2-tailed).						

Regression Analysis is a technique for determining the statistical relationship between two or more variables where a change in a dependent variable is associated with, and depends on, a change in one or more independent variables. In the study the Independent variable is CSR and Dependent Variables are Job Satisfaction and Organizational Commitment.

Table 5, 6 and 7 indicated the impact of CSR on job satisfaction.

Table 5: Regression Analysis of CSR and JS

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.299 ^a	.089	.083	2.869	.089	14.510	1	148	.000
a. Predictors: (Constant), CSR									

From Table 5 it can be observed that R Square is 8.9 %. The results suggest that the relation between CSR and job satisfaction is accepted at 99% confidence level.

Table 6 represents the results of ANOVA Analysis. With $F = 14.51$ and $df = 149$, the test is highly significant, thus we can assume that there is a linear relationship between the variables in our model.

Table 6 ANOVA Analysis of CSR and JS

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	119.445	1	119.445	14.510	.000 ^b
	Residual	1218.349	148	8.232		
	Total	1337.793	149			
a. Dependent Variable: JS						
b. Predictors: (Constant), CSR						

Table 7: Beta Coefficients of CSR and JS

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	10.490	1.883		5.571	.000	6.769	14.211
	Total CSR	.100	.026	.299	3.809	.000	.048	.151
a. Dependent Variable: JS								

Table 7 represents the beta coefficients. The b coefficients tell us how many units' job satisfaction increases for a single unit increase in CSR.

Later we assessed the impact of CSR on OC. Table 8, 9, 10 indicated the impact of CSR on OC.

Table 8: Regression Analysis of CSR and OC

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.429 ^a	.184	.179	4.682	.184	33.453	1	148	.000
a. Predictors: (Constant), CSR									

From Table 8 it can be observed that R Square is 18.4 %. The results suggest that the relation between CSR and OC is accepted at 99% confidence level.

Table 9 represents the results of ANOVA Analysis. With F = 33.453 and df =149, the test is highly significant, thus we can assume that there is a linear relationship between the variables in our model.

Table 9: ANOVA Analysis of CSR and OC

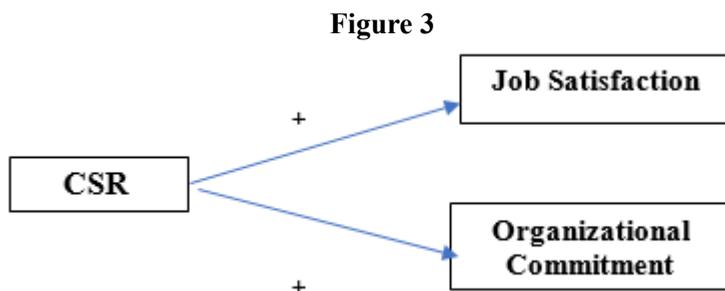
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	733.216	1	733.216	33.453	.000 ^b
	Residual	3243.858	148	21.918		
	Total	3977.073	149			
a. Dependent Variable: OC						
b. Predictors: (Constant), CSR						

Table 10: Beta Coefficients of CSR and OC

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	17.254	3.073		5.615	.000	11.182	23.325
	Total CSR	.247	.043	.429	5.784	.000	.163	.331
a. Dependent Variable: OC								

Table 10 represents the beta coefficients. The b coefficients tell us how many units' OC increases for a single unit increase in CSR.

Hence the final model of the study is as follows:



DISCUSSION AND IMPLICATIONS OF THE STUDY

The regression results approve that both the dependent variables i.e. Job Satisfaction and organizational commitment have a significant relation with the independent variable.

Corporate Social Responsibility (CSR) holds significant importance in the banking sector for several reasons. Banks, as financial intermediaries, play a crucial role in the economy and have a broad impact on society (Chaurasia et al., 2020). Integrating CSR into their operations and business strategies allows banks to align their activities with societal needs, enhance their reputation, and contribute positively to sustainable development. This alignment promotes sustainable growth and reduces the likelihood of short-term decision-making that may harm the long-term viability of the bank and its stakeholders (Hofman, & Newman, 2014; Campanella et al. 2020).

A positive perception of CSR activities can enhance employee commitment, and job satisfaction, whilst a poor perception might have the opposite effect (Campanella et al. 2020). From the perspective of an employee, CSR is about matching their values with the organization's values. When employees see their company taking steps to make a difference, it signals that the organization cares about more than just profits (Gond, et al., 2017). CSR participation enables employees to perceive the values of the organization, which can lead employees to perceive higher morale, self-esteem, and fulfilment of their own needs and share values with their organization (Hofman, & Newman, 2014). As a result, CSR participation can contribute to building a psychological link between employees and their organizations. In order to foster a sense of purpose and dedication among employees towards social and environmental objectives, it is crucial for the banking sector to involve employees in their CSR projects and to effectively convey the effects of their CSR practices (Lombardi et al. 2020).

This research is subject to limitations that also suggest interesting avenues for future research. The smaller sample size and the cross sectional nature of data is one of the key limitation of the present research. Future research can look into the impact of demographic variable on the CSR by collecting more data.

CONCLUSION

The results of the study suggest that there is a significant influence of the independent variable i.e. CSR on the dependent variables of the study that is job satisfaction and organizational commitment.

The results indicates that employees favour to work for and identified with the organization if the organization is socially responsible towards natural environment, society and future generations, customers, and employees (Lombardi et al. 2020). It also improves public image, boosts employee engagement, attracts and retains investors, creates a positive workplace environment as well as increases professional and personal growth (Hofman, & Newman, 2014). By adopting CSR practices, banks can contribute to social progress, environmental protection, and economic stability, aligning their goals with broader sustainable development objectives. Organization needs to communicate their efforts effectively to their employees to enhance their perceptions towards CSR.

Overall, CSR in the banking sector is not only about fulfilling social responsibilities but also about recognizing the interdependence between businesses and society. Banks that actively embrace CSR are better positioned to create positive impacts, mitigate risks, and contribute to a more sustainable and inclusive economy.

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