

**CORPORATE SOCIAL RESPONSIBILITY PRACTICE: A MICRO-LEVEL  
FRAMEWORK FOR EXAMINING PREDICTORS, MEDIATING PROCESSES,  
AND OUTCOMES**

A

Thesis

Submitted in Fulfilment of  
the Requirements for the Award of the Degree of

**DOCTOR OF PHILOSOPHY**



**THAPAR INSTITUTE**  
OF ENGINEERING & TECHNOLOGY  
(Deemed to be University)

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**(February 2024)**

*Dedicated to my Grandparents.*

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### Declaration

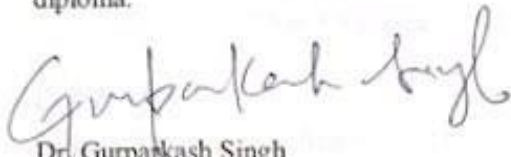
I hereby declare that the work presented in the thesis entitled "corporate social responsibility practice: a micro-level framework for examining predictors, mediating processes, and outcomes" for the award of the degree of DOCTOR OF PHILOSOPHY submitted to L.M. Thapar School of Management, Thapar Institute of Engineering and Technology, Patiala, is an authentic record of my research carried out under the supervision of Dr. Gurbarkash Singh, Associate Professor, L.M. Thapar School of Management, Thapar Institute of Engineering and Technology, Patiala. Any material previously published or written by another author or person in the text is well-acknowledged and referred to in the thesis.

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### Certificate

This is to certify that the thesis entitled "corporate social responsibility practice: a micro-level framework for examining predictors, mediating processes, and outcomes" is being submitted by Ms. Aashna Sharma (Registration No. 901513001) in fulfilment of the requirements for the award of the degree of DOCTOR OF PHILOSOPHY in MANAGEMENT at L.M. Thapar School of Management, Thapar Institute of Engineering and Technology, Patiala, Punjab. It is a bona fide record of the candidate's original research work carried out under my supervision and guidance. To the best of my knowledge, the matter presented in this thesis has not been submitted to any other University or Institute for the award of any degree or diploma.



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## List of Publications

### ABDC RANKED JOURNALS:

- Sharma, A., & Singh, G. (2022). Conceptualizing Corporate Social Responsibility Practice: An integration of Obligation and Opportunity. *Social Responsibility Journal* (ESCI, 3.72 impact factor, ABDC Rank B), 18 (8), 1393-1408.  
<https://doi.org/10.1108/SRJ-08-2020-0325>

### BOOK CHAPTER:

- Sharma, A., & Singh, G. (2021). The obligation versus opportunity model for understanding Corporate Social Responsibility practice in the institutional environment. In “*CSR & Sustainable Development: Strategies, Practices & Business Models*”. United Kingdom: Taylor & Francis.

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- Sharma, A., & Singh, G. (2016). Understanding corporate social responsibility: from obligation to opportunity. In *12th Corporate Responsibility Research Conference*, Istanbul, Turkey (2016) organized by Istanbul University School of Business in association with KEDGE Business School (France) and the Sustainability Research Group at the School of Earth & Environment of the University of Leeds (United Kingdom).
- Sharma, A., & Singh, G. (2018). A Process-oriented framework for corporate social responsibility implementation, *PRME 2018*, Mumbai, India, organized by S.P. Jain Institute of Management and Research.
- Sharma, A., & Singh, G. (2018). Understanding corporate social responsibility practice and implementation in the institutional environment, *FORE International Sustainable Development Conference*, New Delhi, India (2018) organized by FORE School of Management (FSM), New Delhi, and the International Association for Business and Society (IABS).

## Acknowledgments

I would like to express my deepest gratitude to my doctoral supervisor, Dr. Gurparkash Singh (Associate Professor, L.M. Thapar School of Management), for his invaluable supervision, support, and tutelage during the course of my PhD degree. His immense knowledge and ample experience have encouraged me throughout my academic research and everyday life. He believed in me even when I could not believe in myself. Without his tremendous understanding and encouragement over the past few years, it would be impossible for me to complete my research.

My gratitude extends to Prof. Padmakumar Nair (Director, L.M. Thapar School of Management) for his generous support during the research. I am also thankful to members of the doctoral committee, Dr. Piyush Verma, Dr. Karminder Ghuman, Dr. Vipul Gupta, and Dr. Harjot Singh, for their constructive feedback and continuous guidance.

My PhD journey would not have been such an enriching and fun experience without my friends and colleagues: Seerat Kaur Gill, Kangal Sayal, and Supreet Kanwal.

My heartfelt thanks go to my loving family for their constant support and encouragement during my PhD journey. I am tremendously grateful to my parents (Mr. Rajeev Sharma and Mrs. Neelam Sharma) for always praying for me and pushing me to give my best. I especially appreciate my brother (Mr. Akshit Sharma) for uplifting me whenever I felt low during my PhD. I owe my beloved husband (Mr. Kunal Khurana) a tremendous debt for his wisdom, encouragement, support, and love. Amidst academic challenges and scholarly pursuits, my heart overflows with profound gratitude towards my precious miracle, my daughter (Devasya), who arrived as the most extraordinary ray of joy and inspiration, illuminating my life with her presence like a burst of sunlight, providing renewed purpose and an unwavering source of motivation in her miraculous existence. Special thanks to all my extended family members for their moral support always.

I would also like to thank my dearest friends (Dhyutima, Disha, Amisha, Arzoo, and Lakshmi) and my loving cousins (Aastha, Aayush, Shivansh, Sakshi, and Narayani) for being there for me whenever required.

Finally, I must thank God for keeping me patient and blessing me with all the strength to achieve my goals.

## Abstract

This research aims to understand the corporate social responsibility (CSR) practice in an institutionalised CSR environment and explore relationships between predictors, mediating processes, and outcomes at the individual (micro) level of analysis.

To achieve the first research objective, a micro-level research framework was formulated. Subsequently, a qualitative research design was employed, utilizing an interpretive inductive approach for analysing interview data. Interviews were conducted with twenty CSR heads from respected Indian organizations. The analysis of data aimed to scrutinize CSR practices within an institutionalized CSR context and unravel the interrelationships between various predictors, intermediary processes, and outcomes at the individual level, thereby fulfilling the remaining three research objectives.

Findings highlight that the implementation of CSR is intricate, often subject to varying interpretations, resulting in unclear and unsystematic practices. At the institutional level, legal mandates and ingrained Indian ethos emerge as pivotal predictors of CSR practices in India. At the individual level, positive CSR perceptions among employees and alignment between individual and organizational values emerge as influential predictors of outcomes pertinent to individuals. Moreover, the research unveils that these predictors are channelled through processes such as employees' organizational identification, the meaningfulness they perceive in their work, and the perceived organizational support (POS) they receive. These processes culminate in outcomes such as organizational commitment, employee engagement, job satisfaction, and organizational citizenship behaviour (OCB). Furthermore, the findings introduce an additional intermediary process: the relationship between happiness and outcomes specifically enhanced productivity and reduced employee turnover.

In conclusion, this thesis yields both theoretical and practical implications for the benefit of academia, policymakers, and organizations. From a theoretical perspective, the research enriches our comprehension of how CSR initiatives operate within organizational frameworks. It elucidates individual-level predictors that hold the potential to influence outcomes that are of individual significance, especially in the presence of individual-level mediating processes. Practically, the research findings underscore the necessity for policy reforms aimed at quantifying the impact of social activities. It further advocates the establishment of a central authority to oversee and ensure the effective execution of CSR activities at the grassroots level. Furthermore, the research suggests that organizations should

channel resources into enhancing ethical training for their employees. By promoting a greater awareness of their roles and responsibilities, employees can better align with the ethical underpinnings of CSR initiatives, thus fostering the endurance of positive outcomes stemming from CSR practices.

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### List of Abbreviations

CSR	Corporate social responsibility
NGOs	Non-governmental organizations
MNCs	Multinational companies
GOI	Government of India
IRDP	Integrated Rural Development Program
NVG	National Voluntary Guidelines
GRI	Global reporting initiative
OCB	Organizational citizenship behaviour
POS	Perceived organizational support
OB	Organizational behaviour
ROs	Research objectives

## Key Definitions

1. Corporate social responsibility (CSR): “Context-specific organizational actions and policies that take into account stakeholder expectations and the triple-bottom-line of economic, social and environmental performance” (Aguinis, 2011, p. 855).
2. Multilevel framework: A research framework that includes multiple levels of analysis that is, institutional (macro), organizational (meso), and individual (micro).
3. Macro level: Macro level is also known as the *institutional level* of analysis. This level includes the regulatory and institutional factors which frame CSR contributions (Wood, 1991). Macro-level comprises broader political, economic, and societal dynamics (Aguinis & Glavas, 2012).
4. Meso level: Meso level is called the *organizational level* of analysis. The organizational level includes variables and theories at the managerial level based on leadership, culture, and governance (Peloza, 2009).
5. Micro level: Micro level is known as the *individual level* of analysis. This level is focussed on the individuals in the organization, known as micro-foundations of CSR, and plays a vital role in the organizational settings (Aguinis & Glavas, 2012). The micro level includes the psychological basis of individuals, that is, their understanding to achieve personal and organizational goals (Frynas & Stephens, 2015).
6. Individual-level predictors are the employee motives revealing why individuals engage in CSR practices (Rupp *et al.*, 2006).
7. Individual-level mediating processes are the underlying mechanisms through which the motivations can be converted into desired outcomes personally as well as organizationally (Aguilera *et al.*, 2007).
8. Individually relevant outcomes are the consequences of employee understanding and perceptions of the CSR practices of the organization (Glavas & Kelley, 2014).
9. Institutional environment: The institutional environment includes the rules and regulations made by governments and the voluntary guidelines, which are private regulations (Bansal & Roth, 2000). The institutional environment is represented by critical components such as the government, significant stakeholders, industry associations, and media (Meyer & Rowan, 1977).
10. Implicit CSR: Implicit CSR can be understood as the country’s formal and informal institutions that specify values, norms, and rules that collectively define the organizations’ responsibilities towards their stakeholders (Matten & Moon, 2008).

11. **Explicit CSR:** Explicit CSR includes voluntary, self-interest-driven policies, programs, and strategies for addressing social issues (Matten & Moon, 2008), presented as a public document.
12. **Employee perception of CSR:** CSR perception is employees' perception of a firm's CSR. CSR manifests in the strategies and operating practices a company develops in operationalizing its relationships with and impacts on the well-being of its key stakeholders and the natural environment.
13. **Employee values:** Values are fundamental characteristics that help explain cultural, social, personal, and organizational characteristics, similarities, and dissimilarities. They are used to characterise individuals, societies, and cultural groups, explain the basis of behaviours and attitudes and track the changes over time (Schwartz, 2012).
14. **Organizational identity:** Organizational identification is a "perception of oneness with or belongingness to an organization, where the individual defines him or herself in terms of the organization(s) in which he or she is a member."
15. **Perceived organizational support (POS):** Eisenberger, Hutchison, and Sowa (1986) suggested that employees generally perceive the degree to which the organization values their contributions and cares about their well-being. High perceived organizational support would (a) meet needs for approval, esteem, and social identity and (b) produce the expectation that superior conventional performance and extra-role behaviour carried out for the organization will be recognized and rewarded.
16. **Meaningfulness of work:** Meaningfulness means "an inclusive state of being that contains meaning and purpose of one's life through activities (work) that comprise most of our waking hours" (Weik, 1995).
17. **Job satisfaction:** Job satisfaction is understood as one's affective attachment to the job viewed in its entirety (global satisfaction) or about particular aspects (facet satisfaction, e.g., supervision).
18. **Organizational commitment:** Organizational commitment is of three types, 1) affective commitment denotes an emotional attachment to, identification with, and involvement in the organization; 2) continuance commitment which reflects the perceived costs associated with leaving the organization; and 3) normative commitment, which reflects a perceived obligation to remain in the organization (Meyer & Allen, 1991).
19. **Employee engagement:** "Engagement is a positive, fulfilling, work-related state of mind that is characterized by vigour, dedication, and absorption. Engagement refers to

a persistent and pervasive affective-cognitive state that is not focused on any particular object, event, individual, or behaviour. Vigour is characterized by high levels of energy and mental resilience while working, willingness to invest effort in one's work, and persistence in facing difficulties. A sense of significance, enthusiasm, inspiration, pride, and challenge characterizes dedication. Absorption is characterized by being fully concentrated and happily engrossed in one's work, whereby time passes quickly, and one has difficulties detaching oneself from work." (Kahn, 1990)

20. Organizational citizenship behaviour (OCB): Organizational citizenship behaviour refers to discretionary and supportive behaviours that help the organization's effective functioning.

# Chapter 1- Introduction

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## 1.1 Corporate Social Responsibility

Since the early 1950s, the notion of corporate social responsibility (CSR) came into realization (Carroll, 1991). Over the last 70 years, this field has shown many variations and undergone a complete evolution. According to the review of previous studies, the understanding of CSR can be segregated into three evolutionary stages (Carroll, 1999; Hamidu *et al.*, 2015):

1. Philanthropy (1950s–1960s): During this era, the focus areas of business enterprises were charities based on religious beliefs, poverty alleviation, and community development.
2. Regulated CSR (1970s–1980s): In this period, CSR contributions were based on the business's legal and ethical responsibilities. The organization's institutional environment decided these responsibilities.
3. Instrumental/strategic CSR (the 1990s to the 21<sup>st</sup> century): CSR engagement is seen as a strategic endeavour to achieve sustainable growth by organizations.

It is aptly said, “The term [CSR] is a brilliant one; it means something, but not always the same thing, to everybody” (Votaw, 1973, p. 11). More importantly, CSR is not merely social welfare but a process of mutually designing business practices to benefit both business and society. This implies that businesses should shift their understanding of CSR as a strategic practice. Hence, CSR has emerged as a vital practice in organizations worldwide in recent years. It has received increasing attention from the media, academicians, and society. CSR is an eclectic field, broadly focusing on multiple relationships and perspectives and bringing together extensive disciplines such as management, law, economics, finance, accounting, and psychology (Garriga & Mele, 2004; McWilliams *et al.*, 2006).

As a global practice, the concept of CSR has undergone a favourable transformation. In this new paradigm, businesses conduct themselves in a socially responsible manner and take responsibility for the sustainable utilization of resources. Nevertheless, the intricate nature of CSR and the divergent perspectives surrounding its interpretation gives rise to a significant

question: How can organizations effectively put CSR into action with the aim of generating shared value? (Russell *et al.*, 2016).

CSR research includes investigating key practices and examining material aspects, such as drivers, processes, and outcomes at multiple levels, which enable CSR implementation in the given institutional context. Brammer *et al.*, (2012) claims that rather than seeing CSR as a voluntary practice, it should be placed in a broader arena of economic governance regulated by the institutional environment, that is, the state regulation, market regulation, and beyond. However, until recently, corporations frequently demonstrated their social responsibility through charitable contributions, a practice that has now been redefined and rebranded as corporate philanthropy within the realm of CSR (Peloza & Shang 2011). Once equated with charitable efforts, CSR activities encompass endeavours such as community development (including education and healthcare), environmental conservation, and monetary grants. These CSR initiatives underscore a limited perspective of CSR, primarily fixating on the question of ‘what to do’ with profits rather than delving into the realm of ‘how to’ cultivate profits.

## 1.2 Global CSR Research

CSR remained dominated by developed economies, such as European countries and the United States (Jamali & Karam, 2016). The dominance can be noted in the mainstream business and management literature as these nations initiated most research in this field (Visser, 2008). This finding applies to national and international organizations, as well as to other international entities like the World Bank, the United Nations, and non-governmental organizations (NGOs) (Graham & Woods, 2006). A gamut of CSR standards, rules, and reporting criteria is aimed at organizations in developed countries or multinational companies (MNCs) and not at developing countries.

Although the supremacy of western frames is evident, there is a growing body of research verifying complex and unique CSR indicators across the developing world (Patel *et al.*, 2017). Developing countries encompass varied historical, socioeconomic, and political realities that drive distinctive responsible business practices (Jamali & Neville, 2011). This extensive assortment of CSR practices demands a nuanced understanding and examination of CSR in particular settings beyond the developed world (Idemudia, 2011; Moon & Shen, 2010), allowing a comprehensive basis for comparison. However, researchers have not

balanced the complexity and extensiveness of CSR research. Research in/on the developing world can be performed in two ways: (1) a broad analytical investigation of CSR in developing nations in contrast to the developed (Aguinis & Glavas, 2012; Pisani *et al.*, 2017) or (2) detailed investigation of CSR practices of a specific nation (Idemudia, 2011; Dhanesh, 2015; Gatti *et al.*, 2019). This research is focussed on the analysis of the CSR practice in India, where CSR is guided by law. The following section discusses the evolution of CSR in India.

### 1.3 CSR practice in India

Social responsibility boasts a historical lineage in India, with a tradition of diverse manifestations practiced by numerous business entities since ancient times. In India, CSR has often been regarded as a benevolent endeavour embraced both by individuals and enterprises. However, the present comprehension of CSR practice has undergone transformation, transitioning from the foundation-laying approach of investing in research, education, and cultural ventures to a more comprehensive paradigm emphasizing community advancement (Confederation of Indian Industry, 2013; Gatti *et al.*, 2019). Current trends in CSR practice show maximum investment in activities like healthcare, education, rural development projects, and environmental sustainability (CSRBOX, 2022).

#### 1.3.1 Role of the Indian government in promoting CSR

The government of India (GOI) has been working towards CSR since the 1920s in the form of regulations and acts. However, from 2009 to 2013, the government took the forefront by encouraging businesses to engage voluntarily and report social and environmental activities. Like several other governments worldwide, prior to this period, the GOI also provided descriptive voluntary norms and regulations for companies but played no role in implementation.

As an emerging nation with a growing population, India faces various challenges, such as poverty, infant mortality rate, malnutrition, low literacy rate, and poor infrastructure. To address these challenges, the GOI has developed programmes such as Beti Bachao-Beti Padhao, Midday Meal Scheme, Sarva Shiksha Abhiyan, Pradhan Mantri Gramin Awaas Yojna, Rural Health Mission, and Integrated Rural Development Program (IRDP). However, despite these substantial investments by GOI, the government has failed to address the aforementioned challenges single-handedly (Ghosh & Chakraborti, 2010; Gatti *et al.*, 2019).

Therefore, GOI, with the help of various guidelines such as National Voluntary Guidelines (NVG), global reporting initiatives (GRI) adoption, and finally, the CSR regulation (Section 135, Company Act, 2013), appointed organizations as agents to address these challenges by contributing towards socially responsible activities. CSR law in section 135 of the Companies Act, 2013 mandates organizations to act like developmental tools, shifting the focus from philanthropy and charity towards nation-building by directly engaging in activities that lead to development.

### **1.3.2 Section 135, Companies Act, 2013**

A historic transition took place in the Indian CSR environment, with the Indian government recognizing it and making it mandatory through a law. Ministry of Corporate Affairs received limited success on earlier initiatives (such as voluntary guidelines 2009) for promoting social activities. Consequently, the policymakers decided to regulate CSR in the country through an institutional foundation, a mandatory law (Dharampala & Khanna, 2018; Verma & Duggal, 2022). This understanding of CSR is consistent with the current understanding of CSR as a form of regulation or law rather than merely a philanthropic activity for socially responsible businesses (Gatti *et al.*, 2019). Now, the GOI is promoting CSR and encouraging organizations to explore avenues beyond philanthropy. Such as, a list of CSR activities is presented which are broader in scope and enable development. The listed activities are health, education, environmental sustainability, social business projects, women empowerment, contribution to the prime minister's relief fund, gender equity, and other areas that may be prescribed. Clause 135 of the Companies Act 2013 is a comprehensive CSR law that presents the three financial criteria for organizations engaging in CSR and legally complying with it. The criteria are:

- a) Turnover of 1000 million or more; or
- b) Net worth of 5000 million or more; or
- c) Net profit of 50 million or more during any financial year.

Organizations meeting the aforementioned criteria will allocate a minimum of 2 percent of their average net profits from the preceding three years towards designated CSR initiatives. Additionally, these companies must establish a CSR committee comprising board members, including at least one independent director, entrusted with overseeing CSR allocations and ventures.

Since the inception of the law, the Ministry of corporate affairs has brought some amendments. One such amendment presented on 20<sup>th</sup> September 2022 is the Companies Amendment Rules 2022 (CSR policy) (Dixit, 2023). Under this amendment, the following changes were put forward:

- It recommended the constitution of a CSR committee by a company in case of any unspent CSR amount.
- Rule 3(2) of the CSR Policy Rules will now be omitted.
- More implementation agencies can be introduced to expand the class of implementation bodies.
- The limits of expenses to impact assessment studies were changed.
- The amendment introduced a revised format for the CSR reports.

## 1.4 Macro-Meso-Micro CSR research

CSR practice details three levels of analysis, namely, macro level, meso level, and micro level. Analysis levels distinguish the initiatives and actors at different organizational levels implementing CSR to achieve the desired objectives (Karassin & Bar-Haim, 2016). The organizational level of analysis includes factors at the broader level in the organization based on macro theories.

1. Macro level: Macro level is also known as the *institutional level* of analysis. This level includes the regulatory and institutional factors which frame CSR contributions (Wood, 1991). Macro-level comprises broader political, economic, and societal dynamics (Aguinis & Glavas, 2012).
2. Meso level: Meso level is called the *organizational level* of analysis. The organizational level includes variables and theories at the managerial level based on leadership, culture, and governance (Peloza, 2009).
3. Micro level: Micro level is known as the *individual level* of analysis. This level is focussed on the individuals in the organization, known as micro-foundations of CSR, and plays a vital role in the organizational settings (Aguinis & Glavas, 2012). The micro level includes the psychological basis of individuals, that is, their understanding to achieve personal and organizational goals (Frynas & Stephens, 2015).

There are three dominant aspects for analysing CSR practice at different levels of analysis, namely, predictors, outcomes, and mediating processes. Predictors motivate an organization

to engage in CSR, believing that CSR will benefit the business and lead to increased performance. Outcomes are the consequences of performing CSR activities. There can be different outcomes at different levels of analysis depending upon the level's nature. Mediating processes enable an understanding of CSR implementation as they connect the predictors and outcomes (Agnuis & Glavas, 2012).

The relationship between these three CSR research areas can be diagrammatically represented in figure 1.

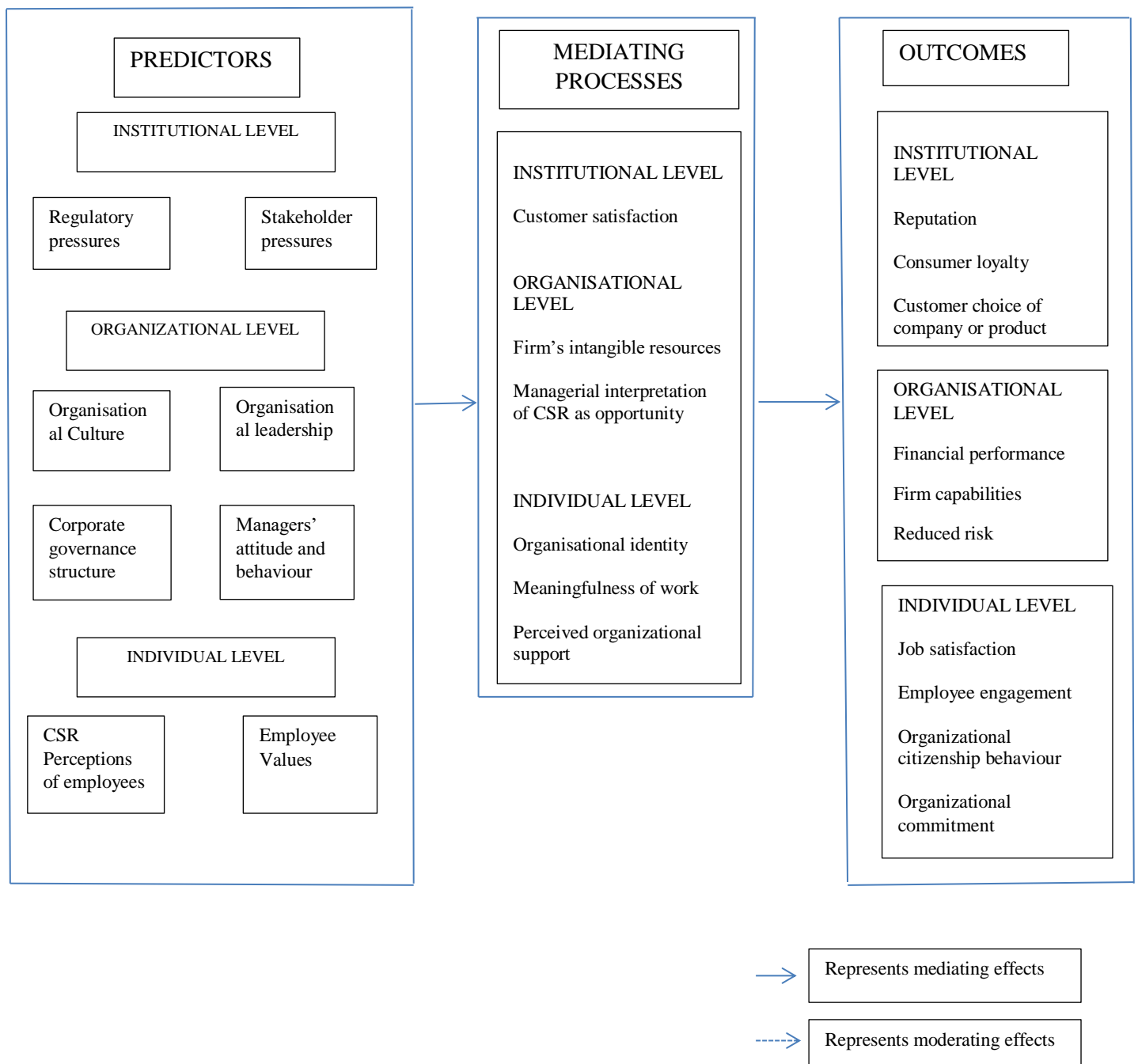


Figure 1: Multilevel framework for understanding CSR practice (Source: Author)

The framework comprises variables at multiple levels of analysis, that is, institutional (macro), organizational (meso), and individual (micro). The developed framework helps investigate the association between predictors of CSR and its consequences in the presence of mediating processes at multiple levels of analysis (refer Figure 1).

In Figure 1, starting from left, predictors of CSR are motives for engaging in CSR activities that act as the initiator in the process of CSR implementation (refer Table 1). As discussed before, mediating processes are the underlying mechanisms of why CSR activities will lead to a particular outcome (refer Table 2). Understanding CSR processes enable a better understanding of CSR practice and how CSR activities of the firm lead to desired outcomes (Wang *et al.*, 2016). CSR outcomes are the consequences of CSR activities (Table 3).

Table 1: Definitions of variables (Predictors of CSR) (Source: Author)

Predictors of CSR	Variables	References
Institutional level	<b>Regulatory pressures</b> include the rules and regulations made by governments and the voluntary guidelines, which are private regulations.	(Bansal & Roth, 2000), (Lenox & Nash, 2003)
	<b>Stakeholder pressures</b> refer to the demands and powers of the firm’s stakeholders; firms respond to the conflicting interests of the stakeholders through CSR initiatives.	(Gössling, 2011), (Parent & Deephouse, 2007)
Organisational level	<b>Culture</b> includes the organization’s norms, beliefs, values, vision, assumptions, languages, practices, habits, and symbols.	(Schein, 2006)
	<b>Corporate governance</b> structure includes corporate governance factors such as ownership structures open with more independent directors, top management equity, long-term institutional ownership, and dispersed ownership structures.	(Neubaum & Zahra, 2006), (Li & Zhang, 2010)
	<b>Managers’ attitudes and behaviour</b> include managerial norms, supervisors’ commitment to CSR, managerial norms, CSR strategies, and the attitude of managers.	(Hemingway, 2005)
	<b>Organisational leadership</b> can be categorised as transactional leadership and transformational leadership.	(Waldman & Siegel, 2008), (Angus-leppan <i>et al.</i> , 2010)
Individual level	<b>CSR perception</b> is employees’ perception of the CSR of a firm which is defined as “caring for the well-being of others and the environment with the purpose of also creating value for the business. CSR is manifested in	(Glavas & Kelley 2014)

	the strategies and operating practices that a company develops in operationalizing its relationships with and impacts on the well-being of all of its key stakeholders and the natural environment”.	
	“ <b>Values</b> can be conceived regarding the criteria used to decide among alternative outcomes and alternative processes for attaining those outcomes”.	(Rokeach, 1973)

Table 2: Definitions of variables (Mediating processes of CSR) (Source: Author)

<b>Mediating processes</b>	<b>Variables</b>	<b>References</b>
Institutional level	<b>Customer satisfaction</b> can be defined as the customer’s total purchase and consumption experience with goods and services of the company.	(Luo & Bhattacharya, 2006), (Lev <i>et al.</i> , 2010)
Organisational level	<b>Firm’s intangible resources</b> include innovation, reputation, human resources, and organisational culture.	(Surroca <i>et al.</i> , 2010)
	<b>Managerial interpretation of CSR as an opportunity</b> suggests the role of organisational and managerial factors in deciding upon the business strategy.	(Sharma, 2000)
Individual level	<b>Organisational identity</b> refers to a feeling where employees feel in harmony with the organisation and contemplate the success and failure of the organization as their own.	(Jones, 2010), (Carmeli <i>et al.</i> , 2007)
	<b>Meaningfulness</b> means “an inclusive state of being that contains meaning and purpose of one’s life through activities (work) that comprise most of our waking hours”.	(Weick, 1995)
	Eisenberger, Hutchison, and Sowa (1986) suggested that “employees form a general perception concerning the degree to which the organization values their contributions and cares about their well-being. High- <b>perceived organizational support (POS)</b> would (a) meet needs for approval, esteem, and social identity and (b) produce the expectation that superior conventional performance and extra-role behaviour carried out for the organization will be recognized and rewarded”.	(Lynch <i>et al.</i> , 1999)

Table 3: Definitions of Variables (Outcomes of CSR) (Source: Author)

<b>Outcomes of CSR</b>	<b>Variables</b>	<b>References</b>
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Institutional level	<b>Reputation</b> is defined as “a perceptual representation of a company’s past actions and future prospects that describe the firm’s overall appeal to all its key constituents when compared to other leading rivals”.	(Brammer & Pavelin, 2006)
	<b>Customer loyalty</b> is defined as a non-random behaviour shown by customers, whereby they keep buying products from the same firm over a while and provide positive feedback about the firm’s products.	(Maignan <i>et al.</i> , 1999)
	<b>Customer choice of company or product</b> depends upon CSR, where they consider corporate action and social responsibility when forming an impression of the company.	(Allen & Meyer, 1990), (Brown & Dacin, 1997)
Organisational level	<b>Financial performance</b> refers to the firm’s financial returns in the form of return on assets, return on equity, stock returns, and market/book value ratio.	(Margolis <i>et al.</i> , 2009), (Orlitzky <i>et al.</i> , 2003),
	<b>Firm capabilities</b> are management practices, product quality, operational efficiencies, perceived quality of management, and competitive advantage.	(Sharma & Vredenburg, 1998), (Waddock & Graves, 1997)
	<b>Reduced risk</b> implies that some CSR activities create goodwill for the firm in such a way that it acts like an ‘insurance-like’ protection in case of an adverse event.	(Godfrey <i>et al.</i> , 2009)
Individual level	<b>Job satisfaction</b> is known as “one’s affective attachment to the job viewed in its entirety (global satisfaction) or about particular aspects (facet satisfaction, e.g., supervision)”.	(Tett & Meyer, 1993)
	<b>Employee engagement</b> is a state where employees feel more connected to the firm and contribute actively towards the activities performed by the firm.	(Glavas & Piderit, 2009)
	<b>Organizational citizenship behaviour</b> refers to discretionary and supportive behaviours that lead to the effective functioning of the organisation.	(Jones, 2010), (LePine <i>et al.</i> , 2002)
	Allen and Meyer (1990) describe “three forms of <b>organizational commitment</b> : affective commitment, which denotes an emotional attachment to, identification with, and involvement in the organisation, continuance commitment which reflects the perceived costs associated with leaving the organisation and normative commitment which reflects a perceived obligation to remain in the organisation”.	(Allen & Meyer 1990)

Even though all the levels of analysis are crucial to examine the CSR practices of organizations, CSR research has been majorly associated with macro and meso levels since it gained popularity. This understanding implies that much of the scholarly research work is associated with either wider policies at the institutional level (macro) or the organizational level (meso), especially the strategies adopted at the top level (Aguinis & Glavas, 2012; Frederick, 2016). The variables at these different levels of analysis are presented in the broader conceptual framework developed through an extensive literature review.

Macro-level research has reached an advanced stage where CSR practice or organizations is examined, given the political, institutional, and social settings in which they are rooted (Matten & Moon, 2008; Jamali *et al.*, 2017). Similarly, a large number of meso-level research focussed on relationships between organization-level CSR practices and performance have been conducted (Orlitzky *et al.*, 2003). Micro-level studies are relatively less than macro- and meso-level CSR research (Aguinis & Glavas, 2012; Wang *et al.*, 2016). The outcome derived from the literature review highlights a notable gap in comprehending the intricate interplay among various factors: the overarching organizational context, the specific CSR practices employed by the organization, the contextual environments influencing these practices, and the subsequent reactions of employees. It is evident that a research framework operating at the micro level is essential to bridge this gap. This framework will facilitate a deeper exploration of the individual variables and their interconnected relationships.

## 1.5 Why Micro-level CSR Research?

Both current and prospective employees play crucial roles as stakeholders, exerting influence on and being impacted by an employer's CSR endeavours (McWilliams & Siegel, 2001; Aguilera *et al.*, 2007). Frequently, it is the employees who put CSR practices into action within an organization, and interestingly, there are instances where specific CSR initiatives are even conceived by employees themselves. Employees and potential employees are significant stakeholders who affect and are affected by an employer's CSR practices (McWilliams & Siegel, 2001; Aguilera *et al.*, 2007). In most cases, employees implement CSR practices in an organization, and in some cases, even particular CSR initiatives are created by employees. Furthermore, empirical research shows that employees' and potential employees' social awareness and behaviours encourage organizations to invest more and more towards meaningful CSR practices (Rupp *et al.*, 2006). In retrospect, the dearth of

emphasis researchers place on the internal stakeholders of organizations is evident, resulting in a substantial void in the realm of CSR research (Sharma & Misra, 2015).

Further, theories addressing the underlying mechanisms at the micro level of analysis leading to individually-relevant outcomes remain fragmented. Most studies explore a single mediating process that shapes the association between predictors and outcomes at the micro-level (Gond *et al.*, 2017). In addition, previous studies have not looked into how social responsibility is related to outcomes such as job satisfaction, reduced turnover intention, and citizenship behaviour remains unclear.

Therefore, these gaps can be filled by micro-level CSR research aimed at predictors, mediating processes, and outcomes (refer Figure 2), answering how and why employees perceive CSR and the results it can yield (Glavas, 2016a).

- Individual-level predictors are the employee motives revealing why individuals engage in CSR practices (Rupp *et al.*, 2006).
- Individual-level mediating processes are the underlying mechanisms through which the motivations can be converted into desired outcomes personally and organizationally (Aguilera *et al.*, 2007).
- Individually relevant outcomes are the consequences of employee understanding and perceptions of the CSR practices of the organization (Glavas & Kelley, 2014).

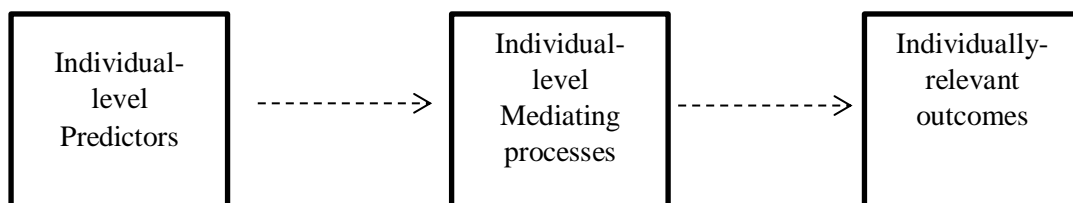


Figure 2: Micro-level CSR

## 1.6 Research Objectives

Section 1.5 presented key areas of research at the micro level of analysis. The gaps listed in the above sections direct the need to investigate individual-level CSR practice, especially in a developing nation context. This research aims to explore the CSR practice in India's developing economy, focussing on the interaction between predictors, mediating processes, and outcomes at the individual (micro) level of analysis. The CSR environment of India is unique, where CSR is regulated by law with a history of philanthropic contributions by big

industrial houses. Thus, to achieve this objective, the sub-objectives of this research are as follows:

1. To develop a micro-level analytical research framework for analyzing corporate social responsibility (CSR) practices.
2. To investigate the CSR perception of organizations in a legally regulated institutional environment such as India.
3. To examine the relationship between CSR predictors and outcomes at the individual level of analysis.
4. To analyze the influence of mediating processes at the individual level on the relationship between predictors and outcomes at the individual level of analysis.

## 1.7 Dissertation outline

### Chapter 1- Introduction

This chapter introduces the research by describing the overall understanding and evolving nature of CSR over a period of time. It then focuses on the understanding of CSR globally, followed by CSR in India, which is unique and complex in nature. Subsequently, it explains the Macro-Meso-Micro understanding of CSR and then argues the need for micro-level CSR research. Finally, this chapter presents research objectives of this research.

### Chapter 2- Theoretical Foundations

This chapter discusses CSR's meaning, definition, and dominant theoretical foundations at institutional and individual-level analysis. An explanation of each variable, specific research gaps, and finally, the overall gaps in the research at the individual level of analysis are discussed. The research objectives to fill the relevant gaps are discussed based on the appropriate gaps. Thus, this chapter reviews the literature on CSR and discusses the relevant areas this thesis aims to contribute.

### Chapter 3- Research Framework and Proposition Development

This chapter develops a research framework based on the gaps identified in Chapter 2. The research framework caters to the variables to be studied at the individual level of analysis. This research framework becomes base for analysing the relationships between the different

variables. Thus, Chapter 3 ends with a summary of the research framework and the research propositions.

#### Chapter 4- Research Methodology

This chapter discusses the research methodology of this thesis, which is qualitative inductive research methodology. Subsequently, this chapter describes the research design, including sampling strategy, instrument creation, data collection, researcher's role in qualitative research, and reflexivity. Next, it discusses the steps involved in the data analysis process. Finally, it describes how the researcher maintains the quality of this research.

#### Chapter 5- Research Findings

This chapter offers an overall description of the findings pertaining to the understanding of CSR in India, different variables at the individual level of analysis, and the propositions simultaneously. The findings are explained with the help of excerpts from the interviews conducted with 20 organizations. Gioia's qualitative analysis presentation is used to present the results clearly.

#### Chapter 6- Discussion of Findings

Chapter 6 describes how the 20 organizations perceive and implement CSR. It further presents a discussion of how the employees perceive CSR and the impact of this perception on mediating processes and individually-relevant outcomes on the one hand. On the other hand, it presents how employee values influence the relationship between predictors, mediating processes, and individually-relevant outcomes. Finally, it offers additional findings of the study.

#### Chapter 7- Contributions, Future Scope, and Conclusions

This chapter summarises the research findings and discusses the future research directions in this area of research, along with the contributions and limitations.

### *Summary and Conclusions*

This chapter presents a brief overview of this research. It provides an introduction to the Macro-Meso-Micro research, underscores the rationale for conducting research at the micro (individual) level of analysis, and outlines the specific research objectives. The next chapter discusses the theoretical foundations of this research.

# Chapter 2-Theoretical Foundations

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## 2.1 Introduction

This chapter presents the literature on CSR, focusing on CSR research in India and theoretical foundations at the micro level. It begins with a discussion of the meaning and definition of CSR, followed by dominant theoretical foundations in the institutional environment and individual-level analysis. An explanation of each variable, specific research gaps, and overall gaps in the research at the individual level of analysis are discussed. The research objectives to fill the respective gaps are discussed based on the relevant gaps.

## 2.2 Defining CSR

This research defines CSR practice in alignment with Aguinis (2011, p. 855) as “context-specific organizational actions and policies that consider stakeholder expectations and the triple-bottom-line of economic, social, and environmental performance”. This definition captures the importance of CSR’s institutional context and integrative view, which explains the simultaneous contribution toward economic, social, and environmental responsibilities. CSR research has predominantly concentrated on the institutional and organizational dimensions, emphasizing its effects on external stakeholders (Aguinis & Glavas, 2012). However, by its inherent nature, CSR operates as a concept that spans both macro and micro levels (Rupp *et al.*, 2006; Lindgreen & Swaen, 2010). Consequently, there has been a surge in research initiatives that venture into investigating CSR at the micro level (Glavas & Kelley, 2014).

This research focuses on individual-level factors and the relationship between them in the presence of the institutional environment. Therefore, the theoretical understanding of the institutional environment, individual-level factors, and the overall gaps for this research are discussed in the sections below.

## 2.3 CSR Research in India

CSR is gaining popularity worldwide, and India is no exception. Indian corporations played a crucial role in building CSR practices in the country. Community, consumers, and other

stakeholders pressured organizations to accommodate environmental and social standards (Gatti *et al.*, 2019; Gupta & Aggarwal, 2023). This thesis explores the CSR behaviour of organizations in India to understand CSR practices at the individual level.

Although commerce had its beginning centuries ago (Herdeck & Piramal, 1985; Patel & Mehta, 2021), India is still a relatively underdeveloped industrial nation compared to the industrialized countries of the West. CSR research in India highlights that philanthropy is a part of every native business, especially family businesses (Gatti *et al.*, 2019). Strong religious beliefs and ideologies are accurate as the driving forces of social contributions by business houses in India. Thus, CSR in India depends upon its unique history, culture, and traditions (Sundar, 2000). Parting with a share of one's additional wealth for the welfare of society is the basis for an organization's contribution to society (Dhanesh, 2015).

## 2.4 Institutional Environment

In order to understand the institutional CSR environment of India, the research takes support from the institutional theory. Institutional theory, specifically the concepts of implicit and explicit CSR, is used to analyse the institutional environment in this research. These conceptualisations help analyse the institutional CSR environment and its influence on CSR practice and individual-level predictors of CSR.

### 2.4.1 Implicit and Explicit CSR

Institutional theory is the most prominent theory at the institutional level of analysis. It states that corporations are likely to behave similarly over time as they face the same environmental conditions for seeking legitimacy (DiMaggio & Powell, 1983). According to institutionalist Zucker (1987), applying institutional theory leads to rich data sets and provides a unique perspective of organizations. The initial versions of the institutional theory focussed on the implicit nature of the institutional rules, beliefs, and myths as shared social reality (Selznick, 1996). On the other hand, 'new institutionalism' (DiMaggio & Powell, 1983) believes that informal cognitive institutions such as norms, conventions, and shared beliefs are equally influential as formal institutions in determining organizational behaviour. Therefore, new institutionalism considers the homogenization of organizational practices due to legitimacy pressure from the institutional environment.

The institutional environment is represented by crucial components such as the government, significant stakeholders, industry associations, and media. These constituents create a set of

implicit or explicit rules and regulations for organizations based on which an organization operates to achieve a legitimate and secure status for its long-term survival and growth (Meyer & Rowan, 1977).

Institutional theory in CSR enables understanding organizations' unique institutional settings and offers opportunities for practical and theoretical development of CSR practice (Campbell, 2007). Campbell (2007) proposes that organizations with stricter rules and regulations act more socially responsibly. Institutional theory has broadened the scope of CSR by explicitly placing CSR on a broader perspective characterized by regulation and beyond (Brammer *et al.*, 2012). The institutional view of CSR advances the understanding of CSR practice beyond a way of enhancing firm performance. CSR can be seen as an emerging substitute for standard and universal forms of institutional regulations (Jackson & Apostolakou, 2010).

To understand the CSR environment in India, this research combines insights from implicit and explicit CSR conceptualizations of institutional theory to describe the CSR environment in India. Explicit and implicit conceptualizations of CSR provide a theoretical basis within the institutional theory to offer a more actor-centred approach for exploring different aspects of CSR in the institutional context (Jamali *et al.*, 2017). The aforementioned dominant styles of CSR (explicit and implicit) are based on the National Business System model's components (political, financial, educational, and cultural institutions). These conceptualisations are built on broader assumptions of government, society, and business, which compare the different aspects of CSR globally. These conceptualizations of CSR are extremely useful in understanding the contextual basis and cross-national differences in the social activities performed in the given institutional environment.

*Implicit CSR* pertains to the nation's formal and informal institutions, which establish the values, norms, and regulations dictating an organization's obligations toward its stakeholders (Matten & Moon, 2008). On the other hand, *Explicit CSR* encompasses self-interested, voluntary initiatives, including policies, programs, and strategies geared towards addressing societal issues (Matten & Moon, 2008), presented as a public document.

The insights from research on CSR based on institutional theory have gone a long way in developed countries (Marquis *et al.*, 2007). However, a nuanced understanding and analysis of CSR practice outside the developed market are lacking (Kolk & Van Tulder, 2010). More recently, the institutional approach has been applied to understand the CSR practice in developing countries (Jamali & Neville, 2011). It is essential to explore the dependence of

CSR on the peculiar institutional constellations prevailing in developing countries; as such, an investigation will lead to a unique set of CSR challenges that are very different from the developed world and requires immediate attention. Understanding institutional theory in CSR, especially in developing countries, is fundamental as developing countries continuously face competitive pressures of integration into the global economy. The national business systems of different economies are unique and should be explored to understand the state's role, local conditions, and complexities in the individual-level mechanisms (Jamali & Karam, 2016). Therefore, research objective 2 is to investigate the CSR perception of organizations in a developing economy with a legally regulated CSR environment (refer Table 8).

## 2.5 Individual-level theories

At the individual (micro) level of analysis, the research takes support from theories like the theory of organizational justice, organizational support theory, the values theory, social identity theory, sensemaking, the social exchange theory, the model of organizational commitment, the theory of employee engagement and in-role and extra-role behaviour. These theories help analyse the relationships between predictors, mediating processes, and outcomes at the individual level of analysis.

### 2.5.1 Theory of Organizational Justice

Organizational justice involves the means of handling individuals, that is, employees within the organization (Greenberg, 1990). Specifically, it is about handling the employees as CSR concerns norms regarding treating individuals, groups of individuals (internal and external), and the organization's surroundings (Rupp *et al.*, 2006).

Researchers and practitioners reveal that employees' perceptions of the organization's actions significantly affect employee behaviours and attitudes (Cropanzano *et al.*, 2001). Employees decide if the management is unbiased and trustworthy and consider them part of the organization based on their perceptions of fairness. In this line, researchers primarily study the segments of judgement: the interpersonal treatment received by the individuals making the judgements, procedures, policies, and focusing on how employees perceive they are being treated.

The traditional organizational justice framework includes employees' judgments about their organization. There are three social concerns and actions- distributive, procedural, and interactional justice. When rooted in an organization's actions, these judgements are

*procedural justice*. The consequences that result from such actions are known as *distributive justice*. Interpersonal treatment of individuals outside and within the organization as a result of its actions is *interactional justice*. Collectively, these judgements form employees' perceptions, which help them, decide the organization's level of responsibility, accountability, and the extent to which it endorses ethical and moral standards.

Organisational justice research indicates that employees care about the organization's fairness internally and externally. This justice-based view provides employees the critical information which helps them judge their organization's fairness towards its employees and external stakeholders (Aguilera *et al.*, 2007). In this understanding, employees use CSR as a multi-stakeholder and third-party justice basis to evaluate the overall fairness of the organization (Rupp, 2011). Employees' judgements based on CSR are the perceptions of the organization's external CSR, known as third-party judgements (Vlachos *et al.*, 2014).

CSR is commonly described as organizations' social and environmental responsibility. Thus, it is essentially required for organizational researchers to understand employee perceptions about social justice to unravel how and why individuals make socially responsible decisions ultimately. This understanding adds to the knowledge of employee perceptions by those experiencing and reacting to the decisions (Rupp *et al.*, 2013). Understanding CSR perceptions based on social justice can help understand how CSR is an opportunity to impact the perceptions of current and potential employees positively. Furthermore, the fundamental mechanisms by which employee perceptions of CSR exert an influence on their work-related attitudes and behaviours remain largely ambiguous. Therefore, understanding employee perceptions as a predictor can influence underlying processes and outcomes at the individual level, such as the meaningfulness of work, job satisfaction, organizational identity, commitment, engagement, and OCB.

### **2.5.2 The Values Theory**

Values are fundamental in explaining the cultural, social, personal, and organizational characteristics, similarities, and dissimilarities. They are used to characterise individuals, societies, and cultural groups, explain the basis of behaviours and attitudes and track the changes over time (Schwartz, 2012).

Schwartz (1992) proposed the value theory initially with ten broad individual values, which are based on the motivations behind them. The ten fundamental human values are *hedonism, self-direction, security, stimulation, tradition, power, conformity, benevolence, achievement,*

*and universalism* (refer Table 4). The abovementioned fundamental values are likely to be universally recognizable in all societies. They are termed trans-situational goals that have varying importance in human life to serve as guiding principles for individuals or a group of individuals. The fundamental values are theorized as an organised comprehensive system that can help to motivate individuals and explain their attitudes, behaviour, and decision-making. The values are defined in the following table:

Table 4: The 10 Basic Human Values (Schwartz, 1992)

<b>Value</b>	<b>Conceptual definition</b>
Self-Direction	Independent thought and action—choosing, creating, exploring
Stimulation	Excitement, novelty, and challenge in life
Hedonism	Pleasure and sensuous gratification for oneself
Achievement	Personal success through demonstrating competence according to social standards
Power	Social status and prestige, control or dominance over people and resources
Security	Safety, harmony, and stability of society, of relationships, and self
Conformity	Restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms
Tradition	Respect, commitment, and acceptance of the customs and ideas that traditional culture or religion provide
Benevolence	Preservation and enhancement of the welfare of people with whom one is in frequent personal contact
Universalism	Understanding, appreciation, tolerance and protection for the welfare of <i>all</i> people and for nature

The study of personal values is central in psychology and other domains such as sociology, psychology, politics, and strategy. The contemporary literature on values has further emphasised the significance of individual values in explaining their behaviour and attributes (Lee & Kim, 2015). Looking at the CSR literature, the understanding and implementation of CSR significantly depend on the people of the organization (Wood, 1991). Personal values of the individuals in the organization shape their attitudes and behaviours towards their firm. Even though values and attitudes both stem from an individual's comprehensive belief system, a fundamental distinction exists between the two. Value is a *general* belief concerning required modes of conduct. At the same time, an attitude consists of a group of "relatively enduring beliefs around a *specific* object or situation, predisposing one to respond in some preferential manner" (Rokeach, 1968, p. 112). Attitudes help explain the circumstances under which and when behaviours are likely to be performed. However, attitudes fall short of explaining why specific individuals display more favourable behaviour than others in various situations.

Values as a construct in social sciences lack understanding regarding agreed notions, the structure of relationships, and empirical methods for applying them (Hitlin & Piliavin, 2004; Rohan, 2000). However, the revival of research on values results from recent theoretical and methodological developments in this area (Schwartz, 1992; Smith & Schwartz, 1997). Personal values impact managerial decision making (Sousa *et al.*, 2010), and employees' values influence their CSR-related decisions through all hierarchies (Swanson, 1995).

### **2.5.3 Social Identity Theory**

According to social identity theory, employees feel oneness with the organization when they believe it is highly admired and has a positive image (Ashforth & Mael, 1989). Social identification is the "perception of belongingness to a group classification through which an individual perceives him or herself as an actual or symbolic member of the group" (Mael & Ashforth, 1992, p. 104). Social identity theorists suggested that individuals frame self-conceptions by associating with particular social groups. Moreover, organizations are the social groups through which they describe their self-conceptions (Kramer, 1993; Mael & Ashforth, 1992; Tajfel, 1982). Social identity theory thus offers the theoretical foundation for *organizational identification* (Elsbach, 1999). Organizational identification is the extent to which individuals identify with their group (organization) and decides their behaviour within their organization (Ellemers *et al.*, 1999). This organizational identity that employees develop leads to the enhancement of members' self-esteem. This theory posits that individuals are

inclined to associate themselves with and sustain commitment to organizations that are dedicated to a higher purpose. This association is driven by their desire to foster and uphold a positive self-worth. Thus, organizational identification is closely related to high commitment, engagement, and behavioural outcomes (Haslam, 2001). Such a relationship between employees and their organization is fulfilling and creates a sense of pride.

Additionally, employee perceptions of CSR and personal values influence organizational identification. Employees evaluate their organizational image based on how fair the organization is towards its employees and third parties (Dutton & Dukerich, 1991). Furthermore, because CSR influences corporate image, thus it contributes to employees' sense of self-worth and fosters organizational identification (Collier & Esteban, 2007). Further, employees attach their personal values to identify with a socially responsible organization (Kramer, 1993). According to Dutton et al. (1994), organizational identification refers to "the cognitive connection between the definition of an organization and the definition a person applies to him- or herself" (p. 242). Organizational identification is developed "when one integrates beliefs about one's organization into one's identity" (Pratt, 1998, p. 172) or "when the self and the group (organization) are merged" (Tyler & Blader, 2000, p. 15). Identification is a sense of belongingness and emotional connection, which tend to increase when they attach symbolic value to their work.

This research selects organizational identification as one of the mediating processes. This is attributed to the fact that while a considerable portion of micro-level (individual-level) CSR research relies on social identity as an explanatory foundation, only a limited number of studies delve into the exploration of whether identification serves as the underlying process that culminates in various outcomes (Gond *et al.*, 2017).

#### **2.5.4 Organizational Support Theory**

According to organizational support theory, employees perceive organizational support (POS) when they believe their organization treats them 'human-like' and provide appropriate support to perform their job (Eisenberger *et al.*, 1986). Additionally, it is noteworthy that actions carried out by representatives of an organization are frequently interpreted as indications of the organization's intentions rather than being attributed solely to the personal motives of the agents involved (Levinson, 1965). This representation of organizations assists the agents' moral, legal, and financial responsibility. This can be seen and understood by the organizational norms, policies, and culture that provide recommended actions and the power

these agents exercise over individual employees. Given this comprehension, employees assess the favourable and unfavourable treatment as a signal of the organization's support towards them. In this line, it is believed that CSR can influence the POS of the organization because the stakeholder view of CSR suggests that both internal and external stakeholders should be cared for in the organization. Glavas and Kelley (2014) argued that organizations increasingly contributing towards social welfare would most definitely engage in socially responsible human resource practices. As a result, employees believe they receive the desired support from their respective organizations.

Research is required to understand the role of POS in the employee–organization relationship focused on the employees' attributions about the organization and employee well-being and performance and the influence of POS on this relationship (Kurtessis *et al.*, 2017). Further research is required to understand the consequences of employee values and their contribution to self-enhancement outcomes (Meyers *et al.*, 2019).

This research thus builds on the theory of organizational support, organizational justice, and personal values. Accordingly, the research proposes that when employees believe other stakeholders are treated fairly, they also anticipate receiving equitable treatment. Further, when the organization accepts and acknowledges employees' values, they perceive support from the organization. Therefore, employee perceptions of CSR and specific positive personal values can impact their POS positively.

### **2.5.5 Sensemaking**

Emerging research focused on the broader conceptualization of CSR has led to understanding the concept beyond instrumental attributions to reconsider it as a cognitive process by which employees make sense of an organization's CSR contributions (Athanasopoulou & Selsky, 2015). It is argued that this cognitive understanding can help managers deal with complex organizational or CSR situations (Hahn *et al.*, 2014). Moreover, the focus on the impact of meaningfulness of work and a sense of purpose at work on employees has been given little attention in management and psychology research (Bunderson & Thompson, 2009; Pratt & Ashforth, 2003). The underlying mechanism that helps in understanding the meaningfulness of work is sensemaking (Wrzesniewski, 2003). Sensemaking is a subjective sense that people make of their work (Pratt & Ashforth, 2003). Further, Wrzesniewski (2003) argued that meaningfulness is personal and is not only related to examining the kind of work but also focuses on the relationship between an employee and his organization.

Research on meaningfulness further suggests that there are three orientations of employees toward work. (1) *Job orientation* which discusses those quantifiable benefits essential for employees. (2) *Career orientation* under which development and achievement (including respect, position, and remuneration) are employees' primary focus of work. (3) *Calling orientation*, where success is achieved by creating a better world (Bellah *et al.*, 1985; Schwartz, 1987, 1994; Wrzesniewski, 2003). The first two orientations have been studied more extensively. However, the impact of the third orientation on employees has been overlooked by researchers.

This research explores the influence of meaningfulness of work on the relationship between employee perceptions of CSR and individual-level outcomes, employee values, and individual-level outcomes. Researchers highlight the importance of employee perceptions of CSR or sustainability issues influencing their participation in these activities (Angus-Leppan *et al.*, 2010; Epstein *et al.*, 2015). Therefore, the research identifies how employees make sense of these contributions to their organization and their influence on individual outcomes. Further, Beadle and Knight (2012) assert that meaningfulness is derived from numerous sources, and employees' personal values are one of the crucial sources. Research suggests that employees perceive their work as more meaningful when they believe their organization contributes to the larger societal good (Glavas & Kelley, 2014). Therefore, the research investigates how employees make sense of their organization's contributions in terms of their values and influence on individual-level outcomes.

### **2.5.6 Social Exchange Theory**

According to social exchange theory, when the organizations' actions are kind and compassionate towards employees and employees believe they benefit from their organizations' efforts often feel obligated to reciprocate. Social exchange is a relationship based on mutual trust between organizations and employees that they will help each other over time (Cropanzano & Mitchell, 2005). When an organization justifies its implicit promises and honestly cares about the welfare of the employees, they perceive it positively and respond the same with their behaviour (Coyle-Shapiro & Neuman, 2004; Eisenberger *et al.*, 2001). Thus, the relationships in organizations frequently involve a process of exchanges regulated by the rule of reciprocity (Gouldner, 1960; Blau, 1964).

As a result of this relationship, employees respond positively to their organization's CSR programs, resulting in increased job satisfaction. Then, the employees return the benefits they

receive from them in the form of better performance. However, the exchange ideologies of employees may vary, that is, the extent they believe that their efforts towards their job should depend on treatment by the organization (Eisenberger *et al.*, 1986). This implies that employees with more robust exchange ideologies perform their job based on the benefits they receive and how positively and fairly the organization treats them. On the other hand, employees with weaker exchange beliefs focus less on how the organization treats them.

Moreover, job satisfaction is also subject to the impact of psychological and personal elements. These elements encompass individual genetics, emotional states, and personality traits (Côté & Morgan, 2002). The psychological dimensions include an individual's life, values, family, and community ties (Wright & Cropanzano, 2000). Notably, employees whose values align with social and environmental well-being are more likely to experience heightened job satisfaction (Spanjol *et al.*, 2015).

Therefore, this research examines the association between employee perceptions of CSR and individual-level outcomes; and employee values and individual-level outcomes in the presence of underlying mediating processes.

### **2.5.7 Model of Organizational Commitment**

Allen and Meyer (1990) proposed a model of organizational commitment, pioneering work in this area. They posited that organizational commitment includes multiple dimensions. Allen and Meyer offered a three-dimensional model of organizational commitment. The first dimension is affective commitment, known as “positive feelings of identification with, attachment to, and involvement in, the work organization” (Allen & Meyer, p. 375); the second is continuance commitment, defined as “the extent to which employees feel committed to their organizations by virtue of the costs that they feel are associated with leaving (e.g., investments or lack of attractive alternatives)” (Allen & Meyer, p. 375); the third dimension is normative commitment, which is characterized as employees' sense of duty and obligation to stay committed to the organization.

Conventionally, the organization was regarded as the sole pertinent entity of commitment within the workplace. The organizational commitment model was subsequently expanded to include a perspective that focuses on employees' viewpoints in understanding their commitment to the organization (Meyer *et al.*, 1993). As a result, there is an emergent recognition of employees understanding the commitment in the workplace and simultaneously viewing more than one object of commitment. According to this

understanding, not merely the organization but also a particular job, the work group, work in general, and the occupation are regarded as the objects of commitment in the workplace (Cohen, 2007; Morrow, 1993; Randall & Cote, 1991). Therefore, this research aims to investigate the association between perceptions of employees about a particular job (CSR), various mediating processes and organizational commitment on the one hand, and personal values of employees concerning social contributions of the organization, various mediating processes, and organizational commitment, on the other.

### **2.5.8 Theory of Employee Engagement**

Engagement theory is rooted in Goffman's theories (Kahn, 1990). Goffman (1959) suggested that individuals are different in different situations on the front and backstage. The front stage refers to the person's behaviour at work; backstage is the person's overall personality. It is argued that an individual's front stage is only a part of his whole self that can only be seen backstage in its exact form (Glavas & Piderit, 2009). According to Kahn (1990, p. 700), engagement is the "simultaneous employment and expression of a person's preferred self in task behaviours that promote connections to work and to others, personal presence (physical, cognitive, and emotional), and active, full role performances". High engagement is displayed in voice behaviours, for example, asking for clarity and suggesting solutions; taking the initiative, for example, creatively resolving issues; caring behaviours, for example, expressing compassion and empathy (Kahn & Fellows, 2013). These behaviours improve an organization's overall performance (Christian *et al.*, 2011). On the other hand, low engagement can lead to psychological or physical withdrawal of employees (Schaufeli *et al.*, 2008; Opoku-Dakwa *et al.*, 2018).

Employee engagement is defined as a "positive, fulfilling, work-related state of mind that is characterized by vigour, dedication, and absorption" (Schaufeli & Bakker, 2004, p. 295). Employee perceptions about an organization's CSR influence their engagement. There is higher engagement amongst employees who believe that they are working for an organization that positively contributes to CSR (Glavas & Piderit, 2009; Caligiuri *et al.*, 2013). Additionally, based on their personal values, in addition to caring about profit, employees also care about the organization's care towards the key stakeholders, increasing their engagement with the organization. An employee's job, or front stage, requires that they carry only a part of their values to work instead of the overall values or backstage. Employees are believed to maintain specific values at home, as part of their spiritual practice, or in community set-ups that they do not wholly bring to their workplace. The assertion is made

that employees who can bring their complete selves to the workplace are more likely to exhibit higher levels of engagement in their organization (Kahn, 1992).

In this line of research, less attention is paid to the motivators of CSR engagement at the micro level. Even with the various predictors examined in previous research, understanding how those predictors interact with mediating processes and outcomes at the individual level remains underdeveloped. Further, few studies focus on how multiple predictors interact with employee engagement. There can be multiple predictors of an outcome. For example, this research includes employee perceptions of CSR and employees' personal values. Therefore, research frameworks are required to investigate the impact of multiple predictors on employee engagement (Crilly, 2013). Furthermore, research should detail the underlying processes driving CSR engagement under the predictors. This understanding will ultimately add to the decision-making processes in organizations (Smith & Lewis, 2011).

Therefore, this research proposes employee engagement as an outcome of CSR perceptions of employees and their personal values in the presence of underlying mechanisms such as employee identity, the meaningfulness of work, and perceived organizational support.

### **2.5.9 In-role and Extra-role Behaviour**

Organ (1988, p. 4) defined citizenship behaviour as “individual behaviour that is discretionary, not directly or explicitly recognized by the formal reward system, and that in the aggregate promotes the effective functioning of the organization”. This implies that organizational behaviour is referred to as behaviour exceeding the basic job requirements. Research suggests that behaviours have two dimensions: in-role and extra-role. In-role behaviours comprise behaviours related to the job and maintaining membership with the organization. Extra-role behaviours include behaviours that go beyond standard expectations to endorse the effective working of the organization or benefit others in the organization. Such extra-role behaviours are considered OCB. For example, employees volunteer for extra jobs, help colleagues, and contribute to third parties.

Further, according to Organ (1988), an individual's behaviour is discretionary, and the formal reward system does not explicitly recognize this behaviour. There are five dimensions of citizenship behaviours: altruism, sportsmanship, courtesy, conscientiousness, and civic virtue to citizenship behaviours (Organ, 1988).

- **Altruism** is helping behaviour that includes all discretionary behaviours that enable an individual to perform pertinent organizational tasks, which contributes toward efficiency by

improving an individual's performance. For example, helping co-workers and devoting time to others.

- **Conscientiousness** is voluntary behaviour beyond the minimum requirements in an organization (Organ, 1988). For example, efficiently using the time and exceeding the minimum expectations of the job. Such type of behaviour improves the efficiency of both individuals and the organization.

- **Sportsmanship** incorporates behaviours focusing on the organization's bright side rather than the wrong. It helps in spending time on relevant tasks and increasing productivity. For example, avoiding unnecessary complaints and whining.

- **Courtesy** covers behaviours like being mindful of the effects of one on others and trying to avoid creating problems for colleagues. Such behaviours help in preventing problems and using time constructively. For example, communication of relevant information in advance

- **Civic Virtue** means positively contributing to the society that is organization's processes beyond the immediate job requirements (Organ, 1988). These behaviours promote the interests of individuals and organizations as a whole. For example, serving communities and voluntarily engaging in social services.

The research on the relationship between values and OCB is still nascent. There is a need to explore various underlying mechanisms between values and OCB that can strongly lead to OCBs in employees (Arthaud-Day *et al.*, 2012). Further, the literature review suggests that employee perceptions of CSR can positively impact OCBs. Perceived CSR is employees' evaluations of an organization's fairness towards employees and third parties. Employees' CSR perceptions are critical predictors of OCBs because how they perceive CSR can substantially affect their behaviour towards the organization (Farooq *et al.*, 2017). This perception will encourage employees to contribute to tasks beyond their in-role behaviours. Therefore, the research examines the relationship between employee perceptions of CSR with OCBs in the presence of underlying behaviour. The prevailing notion suggests that OCBs tend to be voluntary in nature, which is why Schwartz's values theory (1992) can be applied to explore the reasons behind individuals participating in extra-role behaviours. Within organizational contexts, values hold significant importance for OCBs, acting as reasoned expressions of individual responses to the necessity of harmonious social interactions (Schwartz & Bilsky, 1990). Recognizing this foundational connection between values, group dynamics, and citizenship behaviour, Dewett and Denisi (2007, p. 249) noted that "context

and relationships influence the motivation for engaging in OCBs". Consequently, the research investigates the relationship between employees' personal values, underlying processes, and OCB.

## 2.6 Rationale for selecting the specific variables

This research focuses on the individual or micro-level variables to explore the relationship between predictors, mediating processes, and individually-relevant outcomes in the presence of a regulated CSR environment. The predictors that motivate or drive CSR engagement are purely based on the individual's perspective. Therefore, the selected predictors for this research are employees' perceptions of CSR and employees' personal values. These are the primary psychological factors influencing employees' socially responsible attitudes and behaviours. The employee perceptions about an organization's CSR are crucial in predicting outcomes because employees are often responsible for choosing and implementing CSR strategies (Wood, 1991; Okoye, 2013).

Similarly, personal values are crucial as predictors of CSR engagement and yield outcomes at the individual and organizational levels (Swanson, 1995). These actions customarily influence employees who genuinely encourage the adoption of CSR behaviour by organizations. Further, employees' views and beliefs about the relevance of the organization's CSR practices will highlight their attitudes about the organization as a whole (Tetlock, 2000).

Subsequently, individually relevant-outcomes are the consequences of CSR engagement. Selected outcomes at micro-level research can be affected by the perception of employees and their personal values. Thus, expected individually-relevant outcomes are job satisfaction, organizational commitment, employee engagement, and organizational citizenship behaviour (Muller & Kolk, 2010; Aguinis & Glavas, 2012; Glavas & Kelley, 2014). This research explores the effect of predictors on outcomes in the presence of underlying mechanisms, that is, the mediating processes.

Mediating processes are the mechanisms that influence the relationship between predictors and outcomes. The mediating processes for current research are organizational identity, the meaningfulness of work, and POS. Organizational identity is one of the mediating processes because it creates employee-organization identification and is a cognitive concept explaining self-conceptualisation (De Roeck *et al.*, 2014). Therefore, amalgamating an individual's

identity, perceptions, and values can be a precursor to individually-relevant outcomes (Wang *et al.*, 2017). Further, this research explores meaningfulness and purposeful work as a mediating process between predictors and outcomes. Exploring meaningfulness provides insight into the relationship between the employee, his work, and the organization (Wrzesniewski, 2003). Therefore, values and perceptions of employees working for an organization making social contributions may also affect an employee's sense of meaningfulness at work, impacting the individually-relevant outcomes (Beadle & Knight, 2012). Finally, POS is considered a significant mediating process for this research because the relevant support from the organization conveys a sense of ethical climate (Morrison, 2011). Thus, it is likely that POS works as an underlying mechanism between employee perception and values and individually-relevant outcomes that can assist in achieving organizational goals (Wang & Hsieh, 2013).

Definitions of the variables and the supporting theories are presented in Table 5. Important to note for this research is that the macro-level factor, that is, the institutional environment influences the micro-level variables and relationships. The rationale is to clarify the relationship between employee behaviour, perceptions, values, mediating processes, and outcomes in India's prevalent macro-level institutional environment.

Table 5: Select Variables and Key definitions

<b>Variables</b>	<b>Supporting Theory</b>	<b>Definitions</b>
<b>Institutional environment</b>	Institutional theory DiMaggio and Powell, 1983- Implicit-explicit CSR Matten & Moon, 2008	The institutional environment is represented by key components such as the government, significant stakeholders, industry associations, and media (Meyer & Rowan, 1977). These constituents create a set of implicit or explicit rules and regulations for organizations based on which an organization operates to achieve a legitimate and secure status for its long-term survival and growth (Matten & Moon, 2008).
<b>Employee perception of CSR</b>	Theory of Organizational justice- Greenberg, 1990	CSR perception is employees' perception of a firm's CSR, defined as "caring for the well-being of others and the environment with the purpose of also creating value for the business. CSR manifests in the strategies and operating practices that a company develops in operationalizing its relationships with and impacts on the well-being of its key stakeholders and the natural environment".
<b>Employee</b>	Values theory-	Values are fundamental characteristics that help explain cultural, social, personal, and organizational characteristics,

<b>values</b>	Schwartz, 1992	similarities, and dissimilarities. They are used to characterise individuals, societies, and cultural groups, explain the basis of behaviours and attitudes and track the changes over time (Schwartz, 2012).
<b>Organizational identity</b>	Social identity theory- Ashforth & Mael, 1989	Organizational identification is a “perception of oneness with or belongingness to an organization, where the individual defines him or herself in terms of the organization(s) in which he or she is a member”.
<b>Perceived organizational support</b>	Organizational support theory- Eisenberger <i>et al.</i> , 1986	Eisenberger, Huntington, Hutchison, and Sowa (1986) suggested that employees form a general perception concerning the degree to which the organization values their contributions and cares about their well-being. High perceived organizational support would (a) meet needs for approval, esteem, and social identity and (b) produce the expectation that superior conventional performance and extra-role behaviour for the organization will be recognized and rewarded.
<b>Meaningfulness of work</b>	Sensemaking- Weick, 1995	Meaningfulness means “an inclusive state of being that contains meaning and purpose of one’s life through activities (work) that comprise most of our waking hours”.
<b>Job satisfaction</b>	Social exchange theory- Blau, 1964	Job satisfaction is understood as one’s affective attachment to the job viewed in its entirety (global satisfaction) or about particular aspects (facet satisfaction, e.g., supervision).
<b>Organizational commitment</b>	Model of organizational commitment- Meyer & Allen, 1991	“There are three forms of organizational commitment: affective commitment, which denotes an emotional attachment to, identification with, and involvement in the organization; continuance commitment which reflects “the perceived costs associated with leaving the organization” and normative commitment, which reflects a perceived obligation to remain in the organization”.
<b>Employee engagement</b>	Theory of employee engagement- Kahn, 1990	“Engagement is a positive, fulfilling, work-related state of mind that is characterized by vigour, dedication, and absorption. Engagement refers to a persistent and pervasive affective-cognitive state that is not focused on any particular object, event, individual, or behaviour. Vigour is characterized by high levels of energy and mental resilience while working, willingness to invest effort in one’s work, and persistence in facing difficulties. A sense of significance, enthusiasm, inspiration, pride, and challenge characterizes dedication. Absorption is characterized by being fully concentrated and happily engrossed in one’s work, whereby time passes quickly, and one has difficulties detaching oneself from work”.

<b>Organizational citizenship behaviour</b>	In-role and extra-role behaviours- Organ, 1988	Organizational citizenship behaviour refers to discretionary and supportive behaviours that help the organization's effective functioning.

## 2.7 Research Gaps

The critical review of the literature in this section discusses the theories at the institutional environment and individual level of analysis along with the gaps. The notable research gaps in the CSR literature are discussed as follows:

### 2.7.1 In-depth exploration of Individual factors

A comprehensive investigation into individual factors should be considered, as they could potentially influence the connection between predictors and outcomes (Meyers *et al.*, 2019). This understanding will advance conceptual clarity and measurement of CSR predictors, mechanisms, and associations to outcomes.

Clearly defining the operational aspects of individual CSR constructs will contribute to establishing a more comprehensive perspective on its association with emerging psychological and organizational behaviour (OB) constructs.

There is a scope to identify and analyse CSR-relevant OB constructs that are specifically related, such as personal values, life satisfaction, employee engagement in CSR, or the adoption of philanthropic and pro-social behaviours inside and outside the workplace (Gond *et al.*, 2017).

### 2.7.2 Drivers at the Individual level of analysis

Earlier studies of the CSR domain suggest that research tends to concentrate on institutional and organizational predictors while according comparatively less emphasis on predictors at the individual level. This gap underscores the importance of investigating how various individual-level predictors of CSR engagement interact throughout the organization (Aguinis & Glavas, 2012). Even with a few research focussing on individual-level drivers, examining how these predictors interact remains underdeveloped.

### 2.7.3 Understanding of Underlying Mechanisms is lacking

In the area of CSR research, there is a notable absence of an integrative meta-framework that systematically organizes and elucidates the ways in which diverse underlying psychological mechanisms mediate individual CSR predictors and individually pertinent outcomes (De Roeck & Maon, 2016). Prominent theories such as social identity, social exchange, sensemaking, and organizational support have not been collectively considered in many empirical investigations. Further theoretical development is necessary to elucidate the interplay of these mechanisms and their conditions of interaction. Conceptual research endeavours should offer clarifications for the manner and reasons behind the behaviours of diverse mechanisms, aiming to understand their impact on individual outcomes (Jones & Rupp, 2016). In micro-level CSR research, the simultaneous exploration of multiple mediators within a single empirical model is infrequent. However, incorporating such an approach can yield substantial insights, enabling researchers to unravel the indirect effects of multiple mediators and thus explain the intricate pathways through which CSR influences employee outcomes (Jones *et al.*, 2014).

## 2.8 Research Objectives

Based on the literature review and identified gaps in the field of CSR, the objectives (ROs) of this research are listed below (refer Table 6).

1. To develop a micro-level analytical research framework for analyzing corporate social responsibility (CSR) practices.
2. To investigate the CSR perception of organizations in a legally regulated institutional environment such as India.
3. To examine the relationship between CSR predictors and outcomes at the individual level of analysis.
4. To analyze the influence of mediating processes at the individual level on the relationship between predictors and outcomes at the individual level of analysis.

Table 6: Research Gaps and Research Objectives

Research Gaps	Research objectives
The in-depth exploration of individual factors should be considered that might affect the relationship between	1. To develop a micro-level research framework for analyzing corporate

predictors and outcomes (Meyers <i>et al.</i> , 2019). This understanding will advance conceptual clarity and measurement of CSR predictors, mechanisms, and associations to outcomes.	social responsibility (CSR) practices.
According to institutionalist Zucker (1987), applying institutional theory leads to rich data sets and provides a unique perspective of organizations.	2. To investigate the CSR perception of organizations in a legally regulated institutional environment such as India.
Previous assessments of CSR research suggest that studies emphasize organizational and institutional predictors, while individual-level predictors receive comparatively less attention (Aguinis & Glavas, 2012).	3. To examine the relationship between CSR predictors and outcomes at the individual level of analysis.
In CSR research, understanding various underlying mediating mechanisms between individual CSR predictors and individually-relevant CSR outcomes is lacking (De Roeck & Maon, 2016). Therefore, an integrative meta-framework for organizing and evaluating these relationships is required. Clearly defining how individual CSR constructs are operationalized will contribute to cultivating a more comprehensive perspective on their relationship with emerging organizational behaviour constructs.	4. To analyze the influence of mediating processes at the individual level on the relationship between predictors and outcomes at the individual level of analysis.

### *Summary and conclusions*

This chapter reviewed existing theoretical foundations on the institutional environment and micro-level CSR. The critical literature review demonstrated the need for a micro-level framework of CSR to examine the relationship between predictors, mediating processes, and outcomes in the present institutional environment. This chapter provides a basis for the research framework discussed in Chapter 3.

# Chapter 3-Research Framework and Propositions Development

## 3.1 Introduction

The research gaps identified in Chapter 2 indicate the need for micro-level CSR research in an institutionally complex economy like India. Therefore, this chapter bridges the research gaps identified in the previous chapter. In doing so, this chapter explores the relationship between the institutional environment and CSR practices; and between predictors, mediating processes, and outcomes at the individual level of analysis to develop a research framework (refer Figure 3). The research framework leads to the development of research propositions that enables the achievement of ROs.

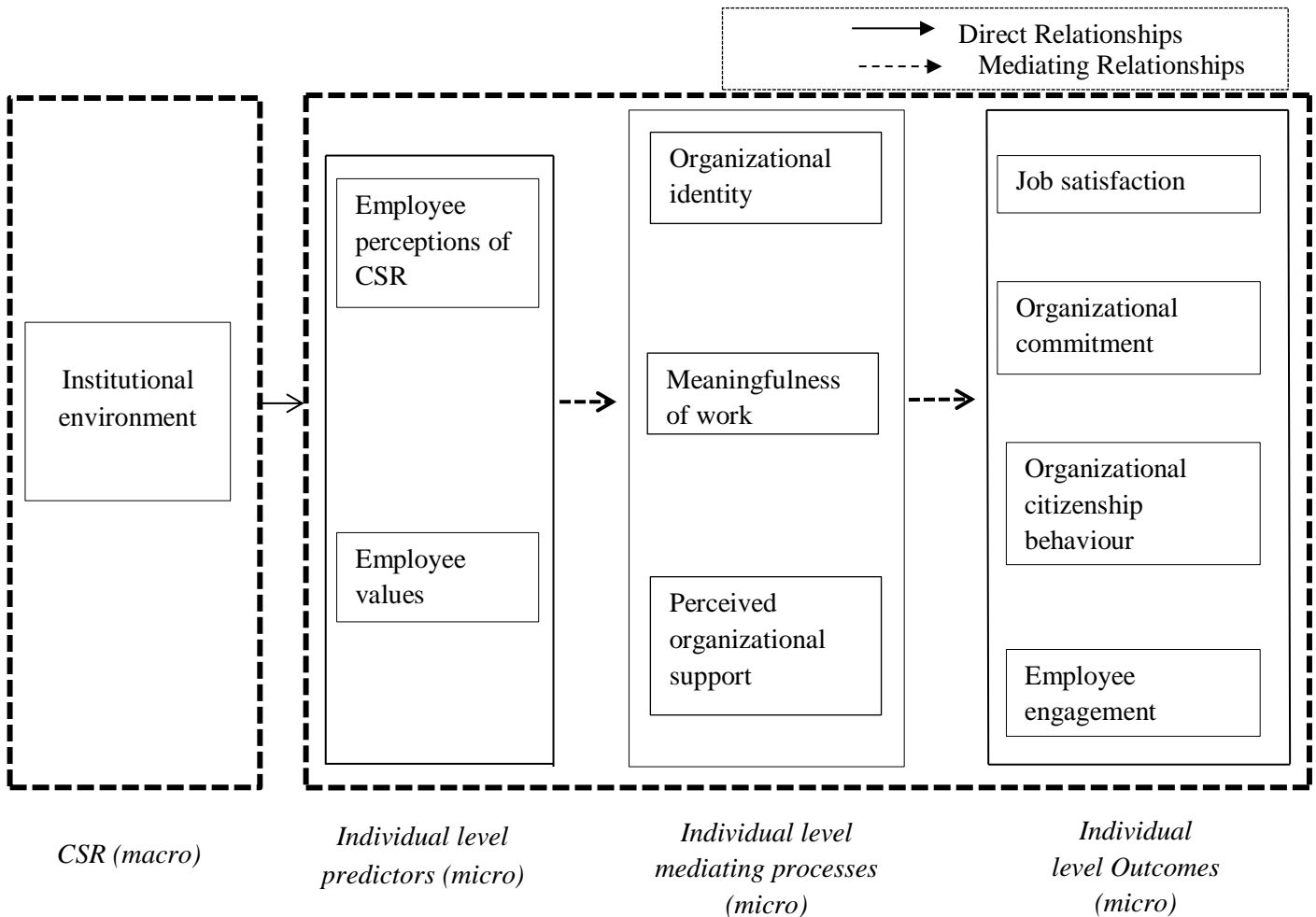


Figure 3: Individual-level process-oriented framework (Source: Author)

## 3.2 CSR Practice and Institutional Environment

This research captures the distinctiveness of the Indian CSR environment and its impact on the CSR practices of organizations. For investigating the country's CSR environment, the research uses the concepts of implicit and explicit CSR (refer section 2.2 of Chapter 2). Implicit CSR can be conceptualized as a combination of a country's formal and informal institutions that establish values, norms, and regulations collectively shaping an organization's obligations to its stakeholders (Matten & Moon, 2008). Explicit CSR, on the other hand, encompasses voluntary initiatives, often driven by self-interest, which incorporate policies, programs, and strategies aimed at addressing societal concerns (Matten & Moon, 2008). Explicit CSR is typically presented as a publicly available document.

The existing literature shows a well-established relationship between institutional pressures and CSR engagement. Prior to the commencement of the law, and even after the law came into force, studies on CSR drivers in India generated mixed findings. Some researchers discovered that the moral perspective is prevalent in India (Arevalo & Aravind, 2011; Lee, 2010), and some foreground the dominance of the instrumental perspective (Mitra, 2007). With the emergence of law, the motivation for engaging in CSR when it becomes a legal practice is an underdeveloped avenue for research (Gatti *et al.*, 2019). The complex combination of a legal obligation, cultural values, and social contribution presents interesting avenues for detailed investigation. Therefore, the first proposition of this research is,

*P1: Institutional environment impacts the organization's CSR practices and individual-level CSR predictors.*

## 3.3 Predictors of CSR and Individual Level Outcomes

Micro-level research focused on employees requires understanding the association between the individual-level predictors and individually-relevant outcomes of CSR. The variables play an ambiguous role under different conditions, whether they are predictors, mediators, moderators, or outcomes (Aguinis & Glavas, 2012). Understanding and analyzing CSR predictors can help fulfill organizational members' various developmental and psychological needs (Glavas, 2016). Therefore, this research focuses on two behavioural predictors: CSR perceptions of employees and personal values.

### **3.3.1 CSR Perception of Employees**

CSR literature shares fundamental assumptions with organizational justice literature regarding the handling and understanding of individuals and groups in the organization. These assumptions are known as the perception of employees (Berber *et al.*, 2022). Employees' perception is about the CSR of the organization is based on how fair and just the employees consider their organization is. These perceptions are a result of the organization's treatment towards internal individuals and the environment external to the organization.

Researchers have argued that employees' perceptions of their organization's CSR influence their behaviours and attitudes toward the organization (De Roeck & Maon, 2016; El Akremi *et al.*, 2015). These positive perceptions about the organization can positively impact individual-level outcomes such as commitment, productivity, job satisfaction, and engagement. The individually-relevant outcomes will most definitely impact the economic and social goals of the organization. Therefore, to investigate the relationship between employee perceptions and individual-level outcomes, the research proposes,

*P2: Employee perceptions of organisational CSR activities influence the individually-relevant employee outcomes.*

### **3.3.2 Employee Values**

It is believed that people with low moral values and identity place less importance on handling social information and thus care less about the CSR of the organization and vice-versa (Rupp, 2011). Employees' values have been extensively explored both in general (Bigoness & Blakely, 1996; England, 1967; Lincoln *et al.*, 1982; Mudrack, 2007) and in specific contexts (for example, on marketing: Fritzsche, 1995; Rallapalli *et al.*, 2000) and CSR performance (Swanson, 1995; Wood, 1991). Wilson (2002) asserts that "... a new, younger generation of managers is emerging, educated to the needs of their fellow citizens and the planet and anxious to do the right thing".

Furthermore, employees' personal values influence corporate values, as these values are brought into the work environment by employees (Robertson, 1991). This implies that while managers often play a role in setting ethical standards for organizations (Agle *et al.*, 1999; Desai & Rittenburg, 1997; Robin & Reidenbach, 1987), it should not be presumed that all managerial values stem solely from senior management or the organization's inherent culture (Hemingway & Maclagan, 2004).

This research proposes that employees' personal values can initiate their interest in social causes. Employees' personal values can be a motivating factor for engaging in CSR, thus leading to various individual-level outcomes.

*P3: Employee values in the given CSR environment impact individually-relevant employee outcomes.*

### 3.4 Individually-relevant outcomes

The current research explores the different variables and their relationships at the micro-level owing to the gaps illustrated in Chapter 2. Existing literature investigates the relationships between perceived CSR and employee outcomes, such as employee engagement (Meyer & Gagne, 2008; Glavas & Piderit, 2009; Opoku-Dakwa *et al.*, 2016), job satisfaction (De Roeck *et al.*, 2014; Hemingway & Maclagan, 2004; Valentine & Fleischman, 2008), organizational commitment (Brammer *et al.*, 2007; Turker, 2009; Stites & Michael, 2011), and organizational citizenship behaviour (Cohen & Liu, 2010; Rupp *et al.*, 2013; Lee & Kim, 2015; Trivellas *et al.*, 2019). However, scant studies investigate employee outcomes more systematically, encompassing both behavioural and attitudinal outcomes of employees that will most likely convey a more widespread understanding of CSR's effect on employees (Jones, 2010; Kroh, 2014; Wang *et al.*, 2017). Therefore, to achieve the objectives of this research, the relationships between behavioural predictors that are, employee perceptions of CSR, employee values, and individually-relevant outcomes, that are, employee engagement, job satisfaction, organizational commitment, and organizational citizenship behaviour are explored.

#### 3.4.1 Job Satisfaction

Job satisfaction is an individual-level outcome. Scholars posit a favourable relationship exists between CSR and job satisfaction (Valentine & Fleischman, 2008; Glavas & Kelley, 2014). When the employees know the organization's CSR contributions and engage in its implementation, it enhances their job satisfaction. Further, when an organization reasonably justifies its duty toward society, employees' job satisfaction is enhanced, contributing to achieving organizational goals (Wu *et al.*, 2014; Zhang *et al.*, 2014). Thus, based on the above understanding, this research proposes the following proposition.

*P4a: Positive CSR perception of employees impacts their job satisfaction.*

There are a large number of researches regarding responsible leadership that focuses on personal values on individual outcomes (Stahl & Sully de Luque, 2014). This line of research has emphasized the critical significance of CEOs' values (Swanson, 1995) and the influence of particular social values (Humphreys & Brown, 2008; Kolodinsky *et al.*, 2008). Hemingway and Maclagan (2004) assert that managers' personal values and their affinity for specific social causes, can serve as motivating factors for participating in CSR initiatives, ultimately leading to individual-level positive outcomes.

An organization's social behaviour is best described in terms of the overall value systems of employees (Logsdon & Wood, 2002; Heugens *et al.*, 2008). The model by Kirkman and Shapiro (2001) explains the relationship between values and commitment, which is still to be tested. Therefore, in order to have an exhaustive understanding of how the personal values of employees are related to job satisfaction, this research proposes,

*P4b: Positive personal values of employees in the given CSR environment affect employees' job satisfaction.*

### **3.4.2 Organizational Commitment**

A theoretical association exists between organizational commitment and organizational justice (Brammer *et al.*, 2007; Peterson, 2004). The studies on CSR and organizational commitment suggest that when employees are treated fairly, they will have higher levels of commitment (Korsgaard *et al.*, 1995; Lau *et al.*, 2016). The current research argues that not only for themselves employees care for justice for the third party as well. Therefore, when employees perceive the social contributions of the organization positively, it results in increased commitment.

In this process, employees are likely to identify with just actions because they benefit them and society. This understanding implies that favourable actions focused on employees and society motivates employees to reciprocate their behaviours (Meyer *et al.*, 2002). This research, therefore, investigates the relationship between employee perceptions of CSR and organizational commitment.

*P5a: Employees' positive perception of the organization's CSR activities influences their commitment to the organization.*

According to Lydon (1996), values should be related to commitment as they define the process of developing meaning in life experiences by achieving meaningful goals at the job.

Based on the commitment of employees, Rodrigo and Arenas (2008) have classified employees into three categories, namely, committed, indifferent, and dissident employees. Committed employees are driven by their personal values, and their concern about overall social justice enables commitment to the organisation. Indifferent employees understand CSR and their job in the organization but are unconcerned about their CSR engagement. Dissident employees consider work under an economic agreement for which they receive a return, with no broader responsibility towards society. Therefore grounded on the above understanding of commitment, the subsequent proposition is proposed,

*P5b: Employees' positive personal values in the given CSR environment influence their commitment to the organization.*

### **3.4.3 Employee Engagement**

The exploration of CSR perceptions and their impact on employee engagement is an ongoing process, with a limited number of studies demonstrating a positive association between CSR and employee engagement (Glavas & Piderit, 2009; Caligiuri *et al.*, 2013). Positive perceptions about organizations' CSR practices can motivate employees to engage voluntarily and help create engagement (Glavas, 2012; Jain *et al.*, 2022). Engagement is built on certain psychological conditions related to the work's relevance, the work, the meaningfulness of the work, and the feeling of being safe and presenting oneself wholly (Kahn, 1990; May *et al.*, 2004; Rich *et al.*, 2010; Saks, 2006). Thus, the research explores the association between CSR perceptions of employees and employee engagement in the presence of underlying mechanisms: organizational identification, the meaningfulness of work, and perceived organizational support.

*P6a: Employees' positive perception of the organization's CSR activities influences their engagement with the organization.*

In addition to CSR perceptions of employees, researchers suggest that personal values can predict engagement (Stahl & Sully de Luque, 2014). Swanson (1995) highlighted the importance of the CEO's personal values and engagement in organizational activities, including CSR. According to Schwartz (1986, 1994), employees have three orientations toward work: job orientation, career orientation, and calling orientation. Job orientation refers to material benefits received by employees; career orientation refers to the achievements and development of employees, such as status, remuneration, and personal development; and calling orientation refers to fulfilment by creating a better world that contributes towards the

greater purpose. Calling orientation is mainly concerned with the values and purpose of individuals. While the first two orientations have been more comprehensively studied, the latter still lacks clarity. Therefore, this research proposes,

*P6b: Employees' positive personal values in the given CSR environment influence their organizational engagement.*

### **3.4.4 Organizational Citizenship Behaviour**

The good examples of CSR contributions by organizations will likely positively impact individuals' citizenship behaviour toward organizations (Wang *et al.*, 2017). CSR is a concept that is socially distributed across different organizations through which they can prove themselves as good corporate citizens and contribute towards social practices beyond the minimum requirements. Thus, when an organization positively contributes toward CSR, employees feel it is fulfilling its social responsibilities. In return, the employees put their efforts and dedication into developing OCBs.

Although a majority of research has explored many causes of OCBs, such as individual causes, that is, personality, job satisfaction, fairness, and management support, there lacks a systematic understanding of how positive or negative perceptions about organizations' CSR can influence OCBs.

*P7a: Employees' positive perception of the organization's CSR activities influences their organizational citizenship behaviour.*

Personal values are related to one's moral identity, which characterises awareness of one's self-definition about moral behaviours and is a source of individual motivation (He & Pham, 2014). Values are *general* beliefs regarding necessary modes of conduct (Rokeach, 1968). Individuals with stronger moral identities can channel their knowledge to manage their behaviours (Aquino *et al.*, 2009).

OCBs are voluntary and help examine individuals' underlying objectives to engage in a particular behaviour. Researchers have identified and examined the values that motivate individuals to perform citizenship behaviours (Rioux & Penner, 2001; Arthaud-Day *et al.*, 2012). The current study examines employees' personal values as a predictor of organizational OCBs.

*P7b: Employees' positive personal values in the given CSR environment influence their organizational citizenship behaviour.*

## 3.5 Mediating Processes

In addition to the employees' perceptions, it is imperative to understand the processes through which employee perceptions of CSR activities impact individual-level employee outcomes. The underlying processes at the micro level are based on individual needs, such as the need for a meaningful existence, control, and belongingness (Glavas & Kelley, 2014). Aguinis and Glavas (2012) conducted a thorough content analysis of 181 prominent management journals and revealed that merely thirteen articles explored mediation effects (Aguinis & Glavas, 2012). Furthermore, out of those, only three articles delved into mediating processes at the individual level of analysis. The key mediators investigated include employees' sense of pride (Jones, 2010), organizational identification (Carmeli *et al.*, 2007), and perceptions of visionary leadership (Sully de Luque *et al.*, 2008).

### 3.5.1 Organizational Identity

Organizational identification, or the intertwining of the organization and individual as a unified whole (Dutton *et al.*, 1994), facilitates comprehension of the connection between employees and the organization. The understanding of this relationship positively predicts several favourable employee outcomes, such as organizational commitment (Brammer *et al.*, 2007), job satisfaction (Van Dick *et al.*, 2004), organizational engagement (Caligiuri *et al.*, 2013), and OCBs (Bartel, 2001; Dukerich *et al.*, 2002).

Scholars concur that employees with a robust sense of organizational identification tend to exhibit positive attitudes and actions (Dutton & Dukerich, 1991; Kramer, 1993). Employees view CSR positively when this sense of connection exists (Terry & Hogg, 2001). This cultivates a lasting bond with the organization and meets diverse employee needs, leading to positive work-related attitudes and behaviours (Van Dick *et al.*, 2006; Bhattacharya *et al.*, 2009).

Individuals' self-perception and self-worth are influenced by the reputation associated with the organization in which they are employed. Research has primarily focused on how employees assess and construe external perspectives about their organization. This aspect significantly influences the degree of organizational identification (Dutton & Dukerich, 1991; Mael & Ashforth, 1992).

Employees' positive perceptions of CSR and CSR-inclined personal values stimulate their organization identification. In line with this viewpoint, the ongoing research extensively

explores how identity shapes the connection between perceived CSR and employee outcomes and the association between employee values and their resulting outcomes.

*P8a: Organizational identity mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.*

Employees' personal values and beliefs are related to their identification with the organization. Employees are motivated by personal values and tend to maximize their welfare while focussing on actions that encourage individual capabilities (Johnson *et al.*, 2010; Gizir, 2014). Further, when employees feel they can incorporate their concepts into an organization, they strongly identify with the organization (Bhattacharya *et al.*, 2009; Johnson *et al.*, 2010).

As a result, these individuals feel intrinsically motivated to contribute to achieving organizational goals (Van Kinippenberg & Sleebos, 2006). Therefore, research proposes the following proposition to investigate the relationship between personal values, identification, and employee outcomes.

*P8b: Organizational identity mediates the relationship between employee values and individually-relevant employee outcomes.*

### **3.5.2 Meaningfulness of Work**

Research within the fields of management and psychology has given limited consideration to the effect of a sense of purpose and significance on employees (Bunderson & Thompson, 2009; Pratt & Ashforth, 2003). Through CSR, employees can discover purpose in their work by engaging in social initiatives and contributing to societal betterment (Wrzesniewski, 2003; Rosso *et al.*, 2010). The notion is that involvement in altruistic endeavours drives employee motivation, ultimately bolstering their self-esteem and augmenting both organizational identification and individual-level achievements (Grant *et al.*, 2008; Glavas & Kelley, 2014). Therefore, the research investigates the relationship between the meaningfulness of work, predictors, and outcomes at the individual level.

*P9a: Meaningfulness of work mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.*

A sense of meaningfulness and subsequent engagement with the organization emerges when employees anticipate outcomes that align with their values (Bandura, 1986; May *et al.*, 2004). The social activities with a more significant expected impact, significantly those exceeding expectations, will increase employee engagement. Researchers endorse the idea that

involvement and commitment to CSR-related activities increase when employees perceive their work as significant (Crilly *et al.*, 2008; Lamm *et al.*, 2013; Shantz *et al.*, 2013).

*P9b: Meaningfulness of work mediates the relationship between employee values and individually-relevant employee outcomes.*

### **3.5.3 Perceived Organizational Support**

The employees' psychological safety is crucial for the success of every organization as the employees can present their whole selves without any fear or threat of negative consequences (Kahn, 1990). It is important to note that POS is critical because CSR engagement increases when the organization provides employees with a supportive and fair environment. On the other hand, when employees do not believe they are getting enough support, they disengage (Rich *et al.*, 2010). Several empirical studies reveal a positive and significant relationship between CSR and POS (Ditlev-Simonsen, 2015; Glavas & Kelley, 2014; Shen & Benson, 2016).

Employee behaviours are shaped by how they perceive positive organizational support and organizational justice (Colquitt, 2001; Rhoades & Eisenberger, 2002). The body of research concerning organizational justice and POS offers insights into the potential underlying mechanisms of the relationship between CSR and its outcomes (Wayne *et al.*, 2002).

POS is similar to CSR in fundamental ways. POS refers to the organization's focus on caring for employees' well-being (Rhoades & Eisenberger, 2002), which is one of the main components of CSR. It is asserted in the psychological contracts literature that employees believe that an organization will treat them fairly when they have past experiences and have witnessed fairness towards others (Rousseau, 1995; Glavas & Kelley, 2014). Hence, this research anticipates a comparable impact of CSR on job satisfaction and organizational commitment, aligning with the patterns observed in the literature on POS and organizational justice (Rhoades & Eisenberger, 2002; Eisenberger *et al.*, 2001; Colquitt, 2001). This phenomenon occurs because when employees believe that the organization is providing support and treating them equitably, they experience a sense of obligation to reciprocate. Consequently, heightened job satisfaction contributes to increased commitment (Gond *et al.*, 2017).

*P10a: Perceived organizational support mediates the relationship between employee perceptions of organizational CSR activities and individually-relevant employee outcomes.*

The organizational support that employees receive from the organization concerning their self-enhancement can lead to individual-level outcomes such as organizational commitment (Meyer *et al.*, 2002). When employees can perform work according to their underlying beliefs and the organization supports them in this, they perform in a way that creates value for both the organization and individuals. Although few studies focus on this relationship, this research believes that this relationship is worth studying. Therefore, the research proposes,

*P10 b: Perceived organizational support mediates the relationship between employee values and individually-relevant employee outcomes.*

### *Summary and conclusions*

This chapter developed the research framework and propositions to analyse the relationships between the institutional environment and CSR perception of organizations and predictors, mediating processes, and outcomes at the individual level of analysis. The extensive literature review yields critical gaps in the study of CSR. Based on these gaps, variables are identified, and a research framework is developed to analyse the relationships between them (RO1). The research selects two predictors at the individual level which are related to the organization's CSR contributions: CSR perceptions of employees and personal values of employees; underlying mechanisms that mediate the relationship between predictors and outcomes: organizational identity, the meaningfulness of work, and perceived organizational support; and the four independent employee outcomes which are resulted from CSR perspective: organizational commitment, job satisfaction, organizational citizenship behaviour, and employee engagement (refer Figure 4). The underlying Figure 4 presents the institutional and individual-level variables and propositions that analyse the relationships between them. Analysing the relationships between these variables will help answer the research questions (RO 2, 3, 4) and fill the research gaps.

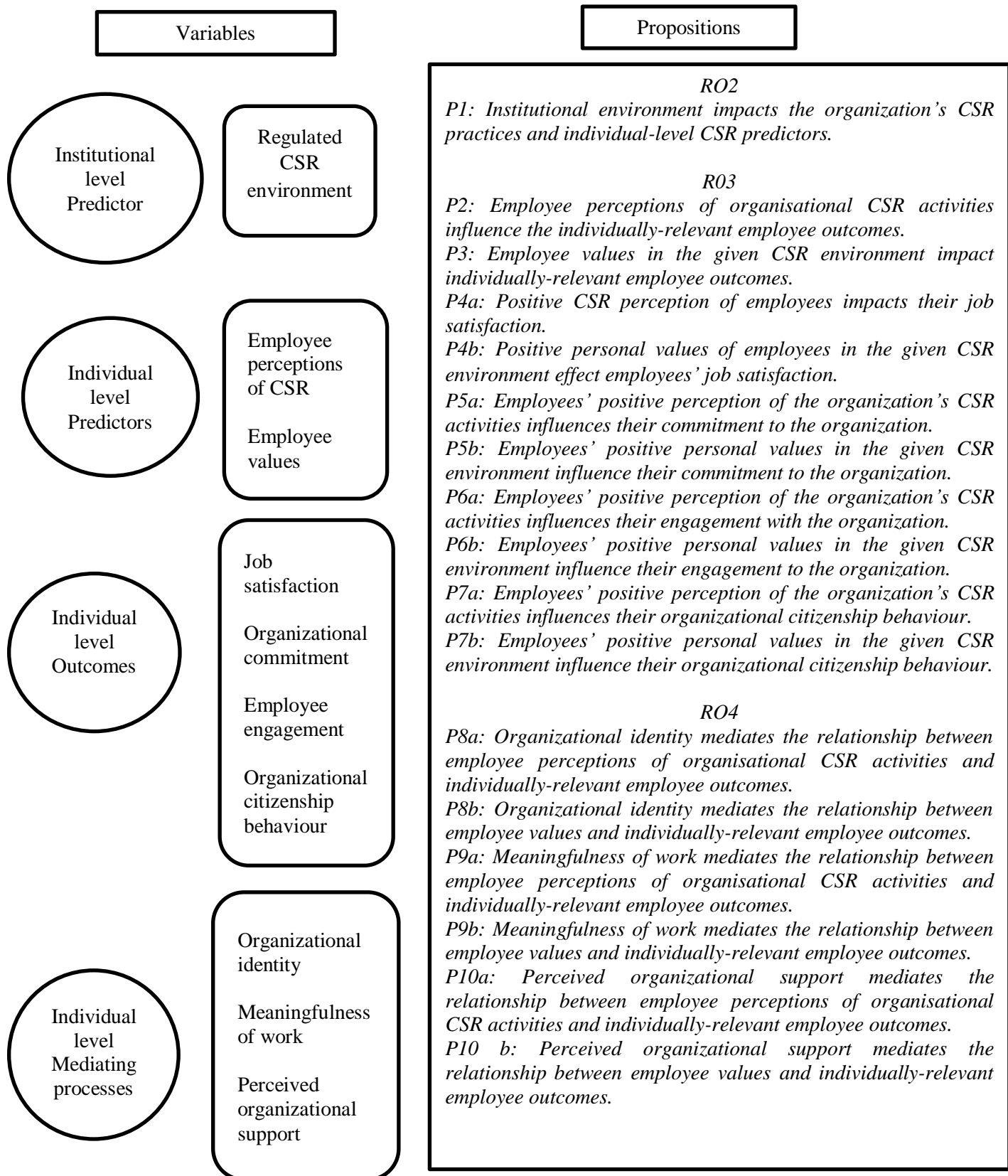


Figure 4: Variables, Propositions and Research Objectives

# Chapter 4-Research Methodology

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## 4.1 Introduction

The previous chapter provided a research framework with well-defined variables broadly categorized as institutional-level variables and predictors, mediating processes, and outcomes at the individual level of analysis. This chapter discusses the research strategy of this thesis. To begin with, it discusses the methodology to examine the relationship between predictors, mediating processes, and outcomes. Secondly, it elaborately presents the research design to accomplish the objectives. Finally, the chapter examines the ethical considerations and reflexivity related to this study.

## 4.2 Research Context

In developing countries, researchers rely on primary data due to the absence of dependable secondary data. This situation arises from the instability and lack of uniformity in data collection and analysis methods across various governmental and non-governmental research organizations (Blasco & Zolner, 2010; Jamali, 2010). Empirical studies in developing countries are mainly qualitative in nature because:

- 1) CSR practices are new in organizations in developing countries like India. These organizations started their formal CSR activities after the law required them to do so (Gatti *et al.*, 2019; Sharma & Singh, 2023).
- 2) Developing contexts have complex realities that haven't been studied much. This lack of research might mean there are new elements that we don't fully understand (Robertson, 2009; Yin & Zhang, 2012). So, it's important to study the basic characteristics and forces behind CSR, just like in our research, which looks at the things that predict, mediate, and result from CSR at the individual level in this specific context.
- 3) Given the history of mistrust in sharing information leading to a low response rate, it is not easy to conduct surveys in developing country contexts (Muthuri & Gilbert, 2011).

Therefore, understanding the CSR practices and their predictors, mediating processes, and outcomes at Macro-Meso-Micro levels in emerging nations demands research that can handle the complex practical and theoretical setting. In line with this demand, a qualitative study appears suitable. The rationale for selecting a purely inductive and interpretivist approach is

its ability to gather first-hand information and facilitate an insightful understanding of underlying reasons and motivations (Bryman & Bell, 2011).

## 4.3 Research Methodology

Qualitative research focuses on the integral qualities in entities, meanings, and processes not subjected to experimental assessment or quantified (Denzin & Lincoln, 2000). As a result, qualitative research engages with subjects within real-world contexts to discover behavioural patterns in specific environments, effectively capturing the complex details of individuals' everyday lives (Yin, 2011). Denzin and Lincoln (2000, p. 8) state that “qualitative researchers stress the socially constructed nature of reality, the intimate relationship between the researcher and what are studied and situational constraints that shape the inquiry”. Primarily, qualitative research aims to answer questions about creating social experiences and giving meaning to them.

### 4.3.1 Rationale for selecting qualitative research methodology

The rationale for opting for a qualitative research methodology and the strategic considerations that underscore this choice are as follows:

#### 1. Complementing Quantitative Tools:

While quantitative tools for measuring CSR perceptions and other variables exist, a qualitative approach is chosen to complement and enrich these quantitative insights. Qualitative methods provide a deeper exploration, allowing for a nuanced understanding that goes beyond quantitative metrics (Cresswell, 2003). The human perspective, motivations, and contextual intricacies are better captured through qualitative inquiry. Quantitative tools might provide statistical correlations, but they may have limitations in delving into the depth needed to understand unseen motivations and underlying reasons. Qualitative methods, through in-depth interviews and open-ended inquiries, offer the flexibility to delve into individual perceptions, values, and motivations that quantitative instruments may not uncover. Qualitative methods offer flexibility to adapt to the local nuances and dynamic nature of CSR practices in developing countries. The adaptability of qualitative research allows for a real-time exploration of CSR practices, capturing changes, evolving attitudes, and unforeseen factors that may not be adequately addressed by static quantitative measures. While quantitative tools provide valuable data, there may be limitations in capturing the full spectrum of individual experiences and organizational intricacies. Qualitative research serves

as a crucial supplement, filling gaps left by quantitative findings, and offering a more holistic and nuanced understanding of CSR perceptions and their outcomes.

#### 2. Lack of Dependable Secondary Data:

In developing countries, such as India, the absence of dependable secondary data due to instability and non-uniformity in data collection methods across organizations is a significant challenge. A qualitative approach is chosen as it allows for the exploration of novel elements and fundamental characteristics, addressing the need to comprehend the intricate realities in developing contexts that have received limited research attention (Blasco & Zolner, 2010).

#### 3. Novelty of CSR Practices in Developing Countries:

CSR practices in developing countries like India are relatively novel, with formal engagement initiated post-implementation of CSR laws (Vives, 2006; Gatti *et al.*, 2019). Qualitative methods are suited to investigate the driving forces behind CSR in such contexts, offering a deeper understanding of predictors, mediating processes, and outcomes at the individual level.

#### 4. Mistrust and Low Response Rates:

Mistrust in sharing information and historically low response rates make surveys challenging in developing country contexts. Qualitative research is favoured due to its ability to navigate practical and theoretical intricacies, providing a nuanced understanding by gathering first-hand information and overcoming challenges related to trust and response rates (Muthuri & Gilbert, 2011) .

#### 5. Exploration of Contextual Motives and Relationships:

The complexity of CSR behaviour in developing countries, influenced by a network of factors and relationships, requires a comprehensive investigation. Qualitative methodology is best suited for understanding the intricacies and relationships within the Indian context, considering factors such as a mandatory CSR law, historical charitable practices, and organizational motivations.

#### 6. Multi-layered Understanding of CSR Behaviour:

The research aims to analyse motivations, institutional factors, CSR activities, and mediators influencing individual outcomes. Qualitative data, through interviews and observation, provide naturally occurring, rich, and holistic information, facilitating a multi-layered understanding of CSR behaviour and practice.

## 7. Constructive Features of Qualitative Data:

Qualitative data capture naturally occurring information, the influence of local surroundings, reveal complex situations, and offer a thick and rich description of the context (Denzin & Lincoln, 2000). The constructive features of qualitative data, including depth, richness, and context, support the chosen interpretive approach in delivering a profound understanding of lived experiences.

In conclusion, the choice of a qualitative approach is justified by the unique contextual challenges, the need for in-depth exploration, and the interpretive nature required unravelling the complexities of CSR practices, individual perceptions, and their outcomes in the specific context of developing countries like India. The qualitative approach is strategically chosen not as a replacement but as a complementary strategy to enhance the depth, richness, and contextual understanding of CSR practices, individual perceptions, and their impact within the specific context of a developing country like India. This methodological choice acknowledges the advancements in measurement tools while recognizing the unique value that qualitative research brings to the study of CSR at the individual level.

### **4.3.2 Inductive interpretive approach**

It is crucial to understand that qualitative research is essentially interpretive in nature, which implies that the researcher interprets the data using a personal lens of one's understanding based on a particular socio-political and historical moment (Creswell, 2003). Qualitative research is posited as the comprehension of social reality as a dynamic construct shaped by individuals (Bryman & Bell, 2007, p.28). Thus, an inductive interpretive approach is applied for the purpose of the thesis. This approach is best suited as,

- Various interpretations of individual experiences are shaped through social or historical processes, contributing to theory development (Creswell, 2003). In this research, the employees perceive the organization's CSR activities and create different meanings about CSR and the organization.
- Most of the work examining CSR is empirical in nature and lacks qualitative approaches that explore contextual and nuanced motives for CSR implementation (Aguinis & Glavas, 2012). Qualitative inductive CSR research intends to interpret how employees perceive CSR practice and how their personal values affect the objectives. This understanding helps interpret the relationship between institutional

environment, organization, CSR practice, employees, mediating processes, and outcomes.

- Further, a qualitative interpretive approach is predominately crucial because it sheds light on the various aspects of CSR and broader questions about the specific context and the role of businesses in society (Wang *et al.*, 2016). Like in this research, it helps acknowledge that it is a developing country context and that CSR is mandatory for organizations.
- A more comprehensive and in-depth investigation is necessary to understand the intricacies of organizations' CSR behaviour. This complexity arises from a network of interrelated factors and relationships that significantly influence the implementation of CSR within organizations, particularly within the Indian context (Dhanesh, 2015). Therefore, a qualitative methodology is most suited for understanding the relationships in the given context.
- More specifically, the research objectives indicate the analysis of aspects such as motivations for engaging in CSR, institutional factors that define the contextual nature of CSR, CSR activities of the organizations, employees' perceptions and values help impart a multilayered understanding of CSR behaviour and practice (Jamali *et al.*, 2017). Furthermore, mediators such as organizational identity, the meaningfulness of work, and perceived organizational support influence individual outcomes such as job satisfaction, employee engagement, organizational commitment, and organizational citizenship behaviour.

Therefore, an interpretive approach delivers a deep understanding of “the complex world of lived experience from the point of view of those who live it” (Schwandt, 1994, p. 118). Interpretive research operates under the assumption that reality is a product of social construction, and the researcher serves as a conduit for uncovering this constructed reality (Cavana *et al.*, 2001; Walsham, 1995a, 1995b). In this approach, the goal is to construct a social realm characterized by the dynamic interaction between participants and researchers (Thomas, 2006; Mingers, 2001). The researcher's interpretations are pivotal in this method, communicating subjectivity supported by well-founded arguments rather than relying solely on arithmetic precision (Goel *et al.*, 2021).

## 4.4 Research Design

This research explores the relationship between predictors, mediating processes and outcomes at the individual level in India's CSR institutional environment. Research design includes the: technique for data collection, instrument creation, sampling strategy, and data collection (refer Figure 5).

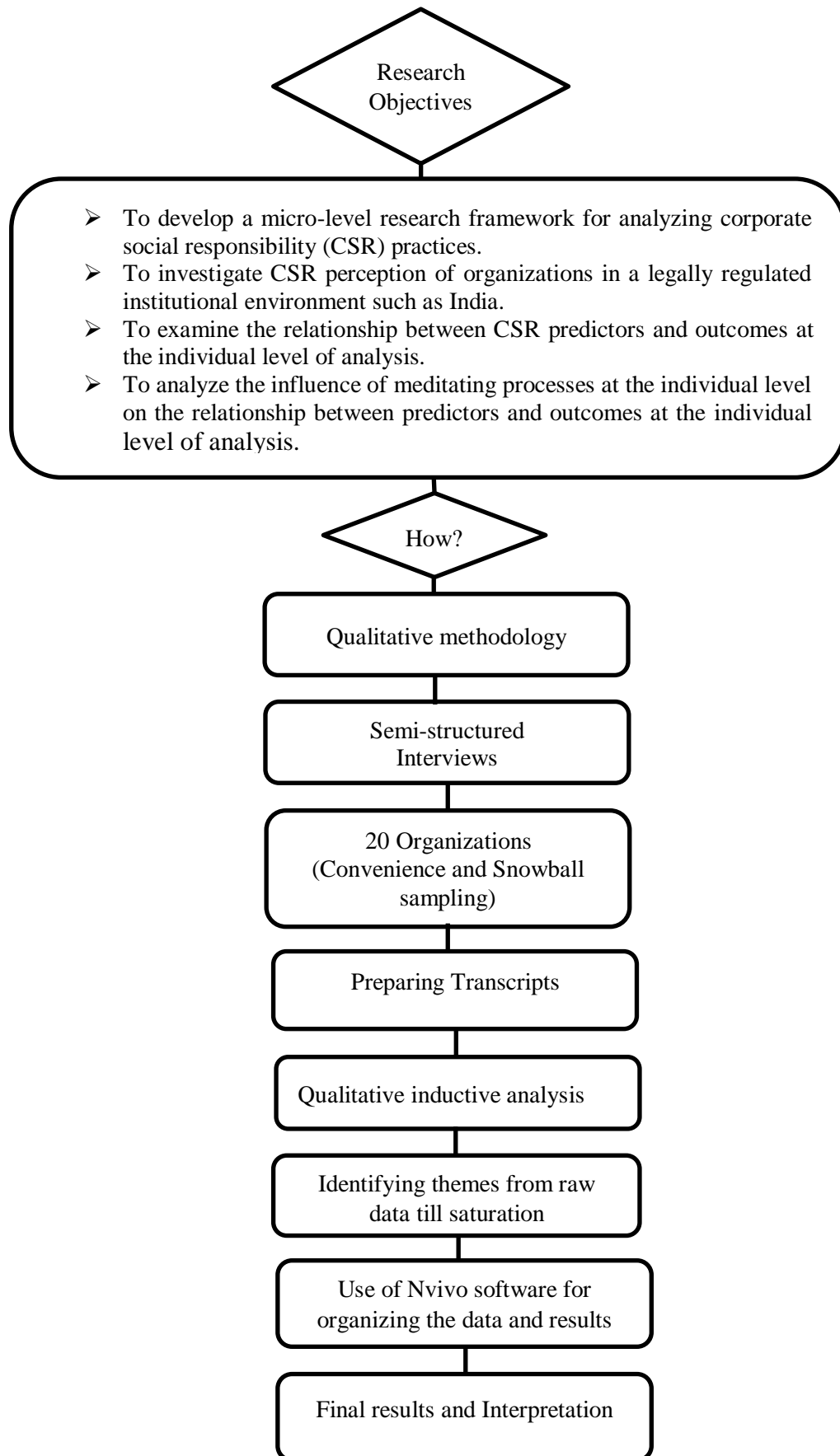


Figure 5: Research Design (Source: Author)

#### **4.4.1 Semi-structured Interviews**

Interviews can be categorized into three fundamental types: structured, semi-structured, and unstructured (Gill *et al.*, 2008). In the context of this research, semi-structured interviews are employed. These interviews provide a comprehensive understanding of the details and insights relating to the phenomenon being investigated. Interviews are most valuable when the research objective is to examine a process and understand the experiences and opinions of the participants (Rowley, 2012). Semi-structured interviews comprise vital questions that outline the domains of understanding. This approach also gives the interviewer the flexibility to explore phenomena, follow certain concepts, or stimulate more detailed responses (Britten, 1999). It is considered the most effective interview method (Rowley, 2012). In-depth and semi-structured interviews are considered appropriate regarding the qualitative methodology (Silverman, 2011). These kinds of interviews help understand a detailed picture of the overall position of the participants, as the interview questions are open-ended. This understanding implies that the participants can freely answer the question in detail and put forward their viewpoints based on their thinking (Ghauri *et al.*, 1995).

It is advised that although the questions are open-ended yet researchers should apply a relatively formal interview approach and format. Interview questions should strike a balance, being both open-ended and purposeful, designed yet adaptable, and structured while allowing flexibility in their approach and pacing (Charmaz, 2006). Recording and transcribing interviews, though very time-consuming, is essential as it helps examine if the researchers clearly understood the participants' views (Glaser & Strauss, 1967).

#### **4.4.2 Instrument Creation**

The instrument creation process was iterative. The construction of the instrument went through phases. During the first phase, the researcher prepared two sets of questionnaires. One questionnaire was for the interviews with the management, and another was for a survey of employees. These instruments were given to academic and industry experts for pilot testing. They suggested the study should be based on interviews with the key respondents: the CSR heads, resulting in the final instrument (refer Appendix A).

The instrument design encompasses an introduction, specific inquiries concerning variables and their interrelations, and a closing. The introduction phase involves introducing the research topic and purpose to the participants. It formally expresses the ethical considerations that contain the principles of informed consent, which involves obtaining consent from

respondents after providing them with truthful information about the research, the right to privacy to safeguard respondents' identities, and protection from any form of harm, whether physical or emotional (Denzin & Lincoln, 2008). It further includes some demographic information such as background, such as the interviewees' names, titles, positions, and years employed in the company. Additionally, the participants were prompted to provide detailed insights into the overarching vision and mission of the organization, both in a general sense and specifically related to CSR. The subsequent section comprises a sequence of inquiries intended to delve into employees' viewpoints regarding CSR within their respective organizations and its connections to factors such as values, identity, meaningfulness, support, satisfaction, engagement, commitment, and citizenship behaviour. These questions progress from a broad perspective to more specific aspects, aiming to reveal the finer details of CSR practices within the chosen organizations. Finally, the last section was the closing part, where the researcher asked the respondent for their last remarks or suggestions regarding CSR and thanked them for their cooperation. Appendix A presents the final instrument.

#### **4.4.3 Sampling Strategy and Sample Selection**

Given the characteristics of this research, a blend of convenience and snowball sampling techniques was applied to select the organizations. CSR law is considered an obligation in the country, and many organizations were not ready to participate in this research. As a result, the researcher chose the organizations based on their consent to participate in this research.

Convenience sampling is a non-probability or non-random sampling method employed to select participants from the target population based on criteria like ease of access, willingness to participate, geographical proximity, and availability at a specific time point (Etikan *et al.*, 2008). This sampling is also known as haphazard sampling or accidental sampling. In this type of sampling, most commonly, those subjects amongst the population are chosen that are easily accessible to the researcher. Snowball and theoretical sampling are considered to be a kind of purposeful sampling (Coyne, 1997; Teddlie & Yu, 2007).

Snowball sampling is a technique in which initial research participants are asked to aid researchers in identifying potential subjects for the study. This method often involves participants referring individuals from their social network who might also be suitable for the research. This kind of sampling is also known as referral sampling or chain sampling, or chain-referral sampling (Robinson, 2014). It is a practical and informal sampling method in

qualitative research (Hendriks *et al.*, 1992; Atkinson & Flint, 2001). In this technique, one participant gives the name of another participant, who in turn again provides the name of a third participant, and so on (Vogt, 1999). This sampling process, by nature and necessity, is repetitive.

#### **4.4.4 Data Collection**

Data were collected through the *key informant* method, where the individuals likely to provide the required information regarding the phenomenon are approached for interview (Kumar, 1989). A significant advantage of employing the key informant approach is that it facilitates obtaining essential information directly from individuals who are directly involved, enabling the collection of pertinent data and insights that might not be accessible through other methods (Kumar, 1989). This method further provides flexibility to discover new concepts and matters that were not foreseen while planning the research, which is relevant to the purpose. Accordingly, in the twenty organizations, CSR heads were selected as informants. This is because CSR data was required, making it crucial to get direct insights from the CSR heads. In this context, the interviewees in this research act as channels for capturing aspects of the organizations' traits, management methods, and employees' viewpoints. Data was not collected directly from the employees because employees were performing CSR activities as and when required without knowing much about the greater purpose as known by the CSR head and management.

On the other hand, this research required an understanding of organizational-level CSR activity and analysis of individual-level employee perceptions given the complex institutional environment in the country. Therefore, CSR heads appear to be a plausible referral data point as they have a significant impact and are significantly impacted by the organization. As a result, they can give considerable insight into the organization, CSR practice, and employees' perceptions.

#### **4.4.5 Details about the participants**

Appendix B provides the details about the participants based on their professional responsibilities, the type of industry, size of the organization, geographical region the organization belongs to and key details related to a series of interactions. The interactions revolve around individuals holding prominent positions, particularly in CSR roles, within diverse industries. The data spans from July 11, 2019, to December 17, 2020, providing context to their backgrounds and experiences.

The participants come from diverse industries, including automobile manufacturing, financial services, textile manufacturing, IT services, Consumer Services, and medical devices and equipment manufacturing. The organizations are categorized based on their size, with some classified as “Small” others as “Large”. This distinction is essential in understanding the scale and impact of CSR initiatives. The prevalence of CSR Heads in large organizations suggests a growing awareness of corporate social responsibility, especially in sectors like IT services, manufacturing, and financial services. The participants hold significant positions within their organizations, ranging from CSR Head and HR Head to General Manager and Top Management. This diversity indicates the importance of CSR across various levels of organizational hierarchy.

Further, the participants are spread across different geographical areas such as Punjab, Delhi NCR (including Gurgaon and Noida), New Delhi, Chandigarh, Rajasthan, Himachal Pradesh, Haryana, and Uttarakhand. This distribution provides insights into the regional focus of CSR activities. Geographical concentration in regions like Punjab and Delhi NCR highlights the localized nature of CSR activities, possibly influenced by regional needs and priorities. While the majority of participants are male, there is notable representation of females, particularly in roles such as CSR Head. This hints at a growing trend of gender diversity in leadership roles. The dataset includes individuals with varying levels of experience, ranging from 2 years to 13 years. This diversity in experience reflects a mix of seasoned professionals and those relatively new to their roles, contributing to a dynamic CSR landscape. The duration of interactions varies, with times ranging from 27 minutes to 1 hour and 24 minutes. This indicates differences in the depth of discussions, the complexity of CSR initiatives, or individual communication styles.

Therefore, the research encapsulates a rich array of data that, when analysed, offers valuable insights into the diverse landscape of CSR, organizational structures, and the individuals spearheading CSR efforts across different industries and regions. This wide array of perspectives, experiences, and contexts, the findings derived from the diverse participant pool are poised to offer nuanced insights into the complex interplay between CSR perceptions, individual values, and organizational outcomes in the Indian context. The temporal span of the data collection period further adds depth to the understanding of the participants’ backgrounds and experiences, capturing the evolving landscape of CSR practices over time.

#### **4.4.6 Interview Process**

The process of collecting data for this research involved a carefully planned and executed interview methodology, divided into two distinct phases: pre-Covid-19 and during Covid-19. Initially, connections with relevant managers within the chosen organizations were established through telephone communication. The initial stage, occurring prior to the Covid-19 pandemic, involved the researcher personally visiting the organizations. This approach facilitated face-to-face interactions, allowing for a deeper understanding of the organizational context and fostering a more personal rapport with the interviewees.

As the global situation evolved, the second phase of data collection occurred during the Covid-19 pandemic. To adapt to the challenges posed by the pandemic, data collection shifted to phone calls, ensuring the safety of participants while maintaining the integrity of the research process. Despite the physical limitations, this adjustment enabled the continuation of the research in a manner that aligned with safety protocols.

Further, an interview guide was precisely prepared in advance to allow comprehensive coverage of all the critical matters and essential questions that needed to be addressed. The factors identified through an extensive literature review (refer Table 2, Chapter 2) formed a basis for preparing the interview guidelines and questionnaire. The interview questionnaire guideline followed a semi-structured format. According to the recommendations of vital qualitative researchers (Arksey & Knight, 1999; Patton, 2002; Bryman & Bell, 2007; Saunders & Rojon, 2011), the subsequent aspects were carefully considered during the preparation of the interview questionnaire:

- The language used was kept as straightforward as possible.
- The focus areas covered under the questionnaire were arranged in a logical order such as firstly, the knowledge about the current scenario of CSR is understood, and then gradually moved to specific topics of research such as perceptions, values, meaningfulness, identity, support, satisfaction, engagement, commitment, and citizenship behaviour.
- Closed-ended questions were avoided, such as questions limiting participants' freedom to respond thoroughly.
- Questions that made the participants' positions awkward were avoided.
- Biased questions were avoided.

- Lengthy questions, questions with specific theoretical concepts, and technical jargon were also avoided.
- Simple and short questions were preferred.
- The interviewer maintained an unbiased attitude and abstained from expressing personal opinions.

After obtaining consent from the participants, the interviews were recorded using a voice recorder on the phone. Each interview had a duration ranging from 40 minutes to 90 minutes. The interviews were continued until saturation of responses was reached, indicating a comprehensive exploration of the research themes (Kvale, 1999). Supplementary field notes were compiled during interviews to provide additional depth of understanding.

The subsequent steps involved transcription and analysis of the interviews. Interviews were transcribed to ensure accuracy and prevent the oversight of significant points. The transcripts, along with essential documents, field notes, and observations, were subjected to inductive qualitative analysis to achieve the research objectives. Information from the essential documents, field notes, and observations played a crucial role in the final analysis to reach results. This procedure helped establish the trustworthiness and quality of the research, which is discussed later in this chapter.

#### **4.4.7 Researcher's Role during Interviews**

The researcher made every effort to make the participants comfortable and optimistic about the interview process. From the beginning of the interview, the interviewer developed a rapport and maintained a friendly tone with the participant. It was explained to all participants in advance that they did not have to answer all the questions compulsorily.

The researcher paid particular attention to the respondent's non-verbal gestures, behaviour, and attitude throughout the interview. This facilitated the researcher in gaining additional insights into the authenticity of the interviewees' responses. Furthermore, the researcher summarized the critical matters from the interview immediately after the meeting to avoid partial or incomplete interpretation, which helped to get adequate information from the participant (Healey & Rawlinson, 1994). Interviews were conducted in a quiet, private setting to minimize external disturbances. In order to maintain the authenticity of the data, the following contextual information was recorded (Healey & Rawlinson, 1994; Saunders & Rojon, 2011):

- Profile of the participant

- Experience of the participant
- Location of the interview
- Date and time
- Time taken for the interview
- The setting of the interview
- Researcher's immediate impression of the interview

#### **4.4.8 Ethical Considerations**

The research received ethical clearance from the Thapar Institute of Engineering and Technology (TIET). This research was undertaken per the institute's 'Institutional Review Board approval for academic research'.

The researcher complied with all ethical considerations, such as informed consent, privacy, the confidentiality of data, avoidance of harm, and dishonesty while conducting the research. Participants were provided with prior information regarding the research's nature, objectives, and potential outcomes. Interviewees were given a complete consent form and were asked to read and sign it (refer Appendix C). From the very beginning, the purpose of the research and its progress were briefly described to the participants. The researcher explained the participants of the data collection procedures, the management, and the presentation of the collected data. Participants were granted the option to withdraw from the research at any point. Moreover, and of utmost significance, the researcher emphasized the participants' entitlement to anonymity and confidentiality before the interview.

Data collection and protection adhered to the guidelines set forth by the 1998 Data Protection Act. It was explicitly communicated that the collected data was solely utilized for the purpose of the thesis and was handled lawfully and equitably.

#### **4.4.9 Reflexivity**

The context of this research is complex due to the historical background of philanthropy and the subsequent establishment of CSR laws. Thus, maintaining reflexivity throughout the data collection and analysis phases was of utmost importance. Reflexivity is "active acknowledgment by the researcher that her/his actions and decisions will inevitably impact the meaning and context of the experience under investigation" (Horsburgh, 2003, p. 308). A qualitative study emphasizes the interconnected dynamics between the participants, the data, and the researcher (Lincoln & Guba, 1985). Nevertheless, the researcher must acknowledge

that their own characteristics can influence the data collection process and subsequent analysis. This underscores the necessity for the researcher to be aware of any preconceived notions they might hold regarding the phenomena under investigation before embarking on fieldwork.

It is crucial to recognize that a researcher conducting a qualitative study under the same circumstances might produce different results compared to another researcher. Consequently, personal attributes like gender, age, or ethnicity should not dissuade researchers from investigating specific groups of participants. This realization distinguishes and underlines the uniqueness and significance of qualitative research. This characteristic is not a limitation and does not imply that qualitative research lacks validity or rigor (Webb, 1992). Rather, it highlights the pivotal role of the researcher in shaping the research's outcomes. As Popay, Rogers, and Williams (1998) explain, "given the involvement of the researcher in the research process, the question is not whether the data is biased, but to what extent has the researcher rendered transparent the process by which the data have been collected, analysed and presented" (p. 348). However, the researchers must be careful and mindful of their perspectives while collecting field data. Moreover, this comprehension is essential for, yet different from, subsequent data analysis and interpretation stages.

Consequently, the researcher in this study was acutely cognizant of the pre-existing philosophies, concepts, and beliefs, and actively engaged in self-reflection, employing the concept of bracketing (Tufford & Newman, 2010). Bracketing is "a process in which a researcher suspends or holds in abeyance his or her presuppositions, biases, assumptions, theories, or previous experiences to see and describe the phenomenon" (Gearing, 2004, p. 1430). To achieve this, during the interviews, the salient points were carefully noted, preventing the researcher's personal biases from distorting the research findings. Additionally, the researcher maintained a personal journal to capture thoughts and reflections after each interview during the entire data collection process. Following each interview, the gathered insights were discussed with the supervisor.

## 4.5 Data Analysis

The inductive data analysis process in the thesis unfolded through an iterative approach comprising two primary phases. The initial phase involved careful listening to and transcription of all interview recordings. Each recording was subjected to multiple listenings

to ensure the accurate observation and transcription of vital issues into Word documents. The texts were diligently reviewed for precision during this phase, and any errors identified were rectified. The word file names were kept informative to identify participating organizations and employees and yet anonymous to maintain the confidentiality of the participants.

The QSR NVivo software is used to facilitate the management of data. It is software for handling, organization, management, and analysis of qualitative data. NVivo is the most widely used qualitative research tool by researchers. This research adopted this tool because it helps develop and record the code text (Bryman & Bell, 2007). Further, it is easy to retrieve this text from the software. In totality, the NVivo software gave the researcher a clear view of the different responses, which helped to better organize and provide meaning to the data.

The second phase of the data analysis aimed at tracing data on the parameters of breadth, depth, and context of CSR practice in India. For this, firstly, the researchers thoroughly studied the transcribed manuscripts. The initial reading of the transcripts of each interview commenced with the audio recording of each interview running. This practice helped focus on minute expressions like mood, gaps, laughter, tone, and emphasis.

During this phase, phrases in the raw interview texts that disclosed the required information on the different factors in the research framework were marked, and notes were taken. As the reading proceeded and understanding developed, these notes were refined into codes. Coding is the process of identifying themes, patterns, and categories in the raw data to find meaning and explain the study's objectives (Creswell, 2003). Emerging themes or categories from the raw data were developed by reading the transcripts to explore possible meanings and relationships between the data, theory, and research framework. Further, to assist the coding procedure, data from different documents were brought together to analyse the data and reach relevant findings effectively. In this way, a coding frame was developed by the researcher. If new codes emerged through a rereading of transcripts, the coding frame changed (Thomas, 2006). The analysis followed an iterative technique where reading and re-reading the interview transcripts multiple times presented a comprehensive understanding of the data. The reading of transcripts was an iterative process and continued until meaningful saturation was achieved.

Table 7: Steps in Qualitative Inductive Data Analysis

Steps in Interpretive inductive data analysis	Description
<b>1. Preparation of raw data files</b>	In the process of generating codes and themes, firstly, the conversations were systematically transcribed and organized in a

	standard format.
<b>2. Close reading of the text</b>	After preparing data scripts, the researcher thoroughly reads the text until the researcher understands the content, themes, categories, pattern, and events covered in the scripts.
<b>3. Creation of themes</b>	The researcher identifies specific text segments related to the objectives and labels them.
<b>4. Reducing overlapping</b>	The researcher aims to reduce the overlapping and redundancy among the themes. The overlapping themes are combined, and the existing themes can be reframed based on the research objectives.
<b>5. Continuous refinement of themes</b>	Search for topics, sub-themes, views, and new insights within each category. The steps are repeated till saturation is achieved.

The inductive qualitative analysis process ended with identifying several explanations that were further translated into findings regarding individual-level CSR practice in India's given CSR institutional environment.

## 4.6 Quality in Qualitative Research

In qualitative research, Lincoln and Guba (1985) defined three essential criteria for quality: credibility, consistency, and transferability.

### 4.6.1 Credibility

Credibility is crucial in qualitative research, as it ensures that the research accurately measures and explores its proposed objectives. Credibility in research corresponds to the qualitative investigator and pertains to how well the findings align with reality. As proposed by Lincoln and Guba (1985), ensuring credibility is vital in establishing the trustworthiness of the research. To encourage confidence that the phenomena are methodically recorded and analysed, the researcher has taken the following measures:

- a) Adoption of well-established research methods: A precise process was employed to uphold the research's quality, encompassing well-defined operational measures for the factors under scrutiny, the instrument used, the sequence of questions in the data collection sessions, and the data analysis methodology. These elements were derived from a comprehensive literature review, particularly focusing on comparable studies.
- b) Familiarity with the culture of participating organizations: Before entering into the actual data collection field, an idea was gathered about the present CSR scenario in the country by consulting the CSR reports of the organizations and talking to specific experts from the area.

More importantly, conversations were initiated, objectives were thought upon, and the organization's suitability in relation to the research objectives was assessed. Following these steps, participation was confirmed. As emphasized by Erlandson et al. (1993), a "prolonged engagement" was maintained between the researcher and participants throughout the data collection process. This practice enabled the researcher to cultivate a pragmatic understanding of the organizations and establish a foundation of trust with them.

c) Ensure the honesty of the participants during the data collection process: Firstly, the organizations (or specific participants) were given a voluntary option to partake in the study. This is to make sure that only those organizations who were interested participated in the research. Further, a rapport was built with the participants while initial contact was made during the interview so they could present their viewpoints frankly.

d) Iterative questioning technique: To avoid cautious lies, constant probes and iterative questioning were followed. The researcher re-confirmed the participants' answers through rephrased questions.

e) Frequent debriefing sessions: The researcher and supervisor met regularly to ensure that the researcher's vision was broadened over time to understand the participants' perceptions and experiences. Initially, this was done to discuss the weaknesses of the decided plan of action and the alternative approaches to make the research more effective. After the data collection process was finalised, these sessions continued to ensure the researcher was on track and no personal judgement was involved whether data collection.

f) Scrutiny of the research project through presentations: The research work was presented in progress report meetings and at multiple national-international conferences to receive regular feedback. Different perspectives provided by the people at these opportunities helped challenge assumptions and enhance researchers' ability to view their work without bias.

g) Reflective commentary: Besides the outside scrutiny, the researcher evaluated the research at every step as it was developed. This is done through the reflective commentary process, a technique where the researcher records his/ her initial impressions relating to each part of data collection, patterns emerging, and techniques applied. This process helps check the researcher's constructions and perceptions, which further helps ensure the research's credibility.

h) Substantial description: Detailed understanding of the phenomenon to be studied (in this case, CSR) and its contextual factors is crucial for promoting credibility. This understanding

is essential as it describes the real conditions examined and their contexts. Without this detailed description, it is difficult for the research users to determine the truth regarding the overall findings. This research conducted interviews from 20 organizations and transcribed the same. There were approximately 200 pages of transcribed data on which analysis was performed. Further, the researcher conducted post-interview follow-ups with participants regarding overall observations to ensure the research was as transparent and honest as possible.

i) Consideration of previous research findings: Analysing prior studies assists in assessing the extent to which the present research outcomes align with those of previous investigations. A researcher's aptitude in connecting research findings to an established knowledge base is a pivotal criterion for evaluating qualitative inquiries (Silverman, 2000). Therefore, the previous studies and reports in similar contexts addressing the same type of problems are invaluable sources. This research refers to the specific research work about specific variables and prevailing context (refer Chapter 2).

#### **4.6.2 Consistency**

Consistency, often called the dependability of a qualitative study, indicates that if the study were replicated under equivalent conditions and with comparable participants, it would yield consistent results (Campbell, 1997; Shenton, 2004). To ensure consistency, every minute detail regarding the processes followed during the study is presented in detail, allowing future researchers to repeat the research. Therefore, the research design can act as a model for future research.

Further, such in-depth attention provides an understanding of the appropriate research processes followed in the research. Thus, to provide readers of the research with the means to construct a complete comprehension of the research methodology and its efficacy, this thesis includes the following:

- a) A segment dedicated to the *research design* and execution to explain the precise plan and its strategic implementation (See Section 4.4).
- b) Elaborative elaboration of the *data collection process* defines the specific activities carried out in the field (Refer to Section 4.4.4).
- c) A *perceptive evaluation of the entire research* that measures the efficiency of the investigative procedures adopted.

### **4.6.3 Transferability**

Transferability signifies the degree to which the findings of a study can be extended and applied to similar situations. The researcher must ensure enough contextual information about contextual factors to enable the readers to transfer such studies (Lincoln & Guba, 1985). Thus, the following information is given explicitly in the research:

- a) The count of participating organizations and their geographical locations.
- b) Any constraints pertaining to the characteristics of individuals contributing data.
- c) The employed data collection approach.
- d) The quantity and duration of data collection sessions.
- e) The timeframe during which data collection occurred.

Therefore, transferability ensures that qualitative research outcomes should be interpreted within the context of the distinctive attributes and geographic scope of the involved organizations.

### *Summary and Conclusions*

This study implemented a qualitative inductive approach to analyse CSR practice, especially at the individual level of analysis, based on semi-structured interviews. Twenty reputed Indian organizations were selected for investigation based on convenience and snowball sampling. The interviews aimed to identify the prevalent CSR practices of organizations in the given institutional environment, how the individual-level predictors influence individual outcomes, and how individual-level mediating processes impact the relationship between predictors and outcomes at the individual level of analysis. This is achieved by analysing the interview scripts using qualitative inductive analysis technique. Finally, the chapter presents the steps taken to maintain the rigour and quality of this research.

# Chapter 5- Research Findings

## 5.1 Introduction

This chapter comprehensively presents the research findings, organized into three distinct sections based on the research objectives (refer Table 8). The findings of this thesis are presented using the Gioia method of qualitative analysis presentation. According to this method, “the intent of the findings section is to narrate an informative story that is driving toward some new concept development and theoretical discovery with the careful presentation of evidence. The reader should be able to see the data-to-theory connections in the form of linkages among the quotes in text.” (Gioia *et al.*, 2013, p. 23). Thus, the findings are focussed on diagrammatic presentation to show data-to-theory connections that explain the relationship between different variables based on the developed propositions.

Table 8: Research objectives, Propositions, and Sections of findings

<b>Research Objectives</b>	<b>Propositions</b>	<b>Section</b>
2. To investigate the CSR perception of organizations in a legally regulated institutional environment such as India.	<i>P1: Institutional environment impacts the organization’s CSR practices and individual-level CSR predictors.</i>	Section I
3. To examine the relationship between CSR predictors and outcomes at the individual level of analysis.	<i>P2: Employee perceptions of organisational CSR activities influence the individually-relevant employee outcomes.</i> <i>P3: Employee values in the given CSR environment impact individually-relevant employee outcomes.</i> <i>P4a: Positive CSR perception of employees impacts their job satisfaction.</i> <i>P4b: Positive personal values of employees in the given CSR environment affect employees’ job satisfaction.</i> <i>P5a: Employees’ positive perception of the organization’s CSR activities influences their commitment to the organization.</i> <i>P5b: Employees’ positive personal values in the given CSR environment influence their commitment to the organization.</i> <i>P6a: Employees’ positive perception of the organization’s CSR</i>	Section II

	<p><i>activities influences their engagement with the organization.</i></p> <p><i>P6b: Employees' positive personal values in the given CSR environment influence their organizational engagement.</i></p> <p><i>P7a: Employees' positive perception of the organization's CSR activities influences their organizational citizenship behaviour.</i></p> <p><i>P7b: Employees' positive personal values in the given CSR environment influence their organizational citizenship behaviour.</i></p>	
<p>4. To analyze the influence of meditating processes at the individual level on the relationship between predictors and outcomes at the individual level of analysis.</p>	<p><i>P8a: Organizational identity mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.</i></p> <p><i>P8b: Organizational identity mediates the relationship between employee values and individually-relevant employee outcomes.</i></p> <p><i>P9a: Meaningfulness of work mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.</i></p> <p><i>P9b: Meaningfulness of work mediates the relationship between employee values and individually-relevant employee outcomes.</i></p> <p><i>P10a: Perceived organizational support mediates the relationship between employee perceptions of organizational CSR activities and individually-relevant employee outcomes.</i></p> <p><i>P10b: Perceived organizational support mediates the relationship between employee values and individually-relevant employee outcomes.</i></p>	Section III

## SECTION I

### 5.2 Understanding of CSR Practice

The results indicate that India's overall understanding of CSR is still limited to philanthropy. It is termed as 'extra work' other than the primary work for employees. It is only focused on the immediate stakeholders, and strategic engagement is missing.

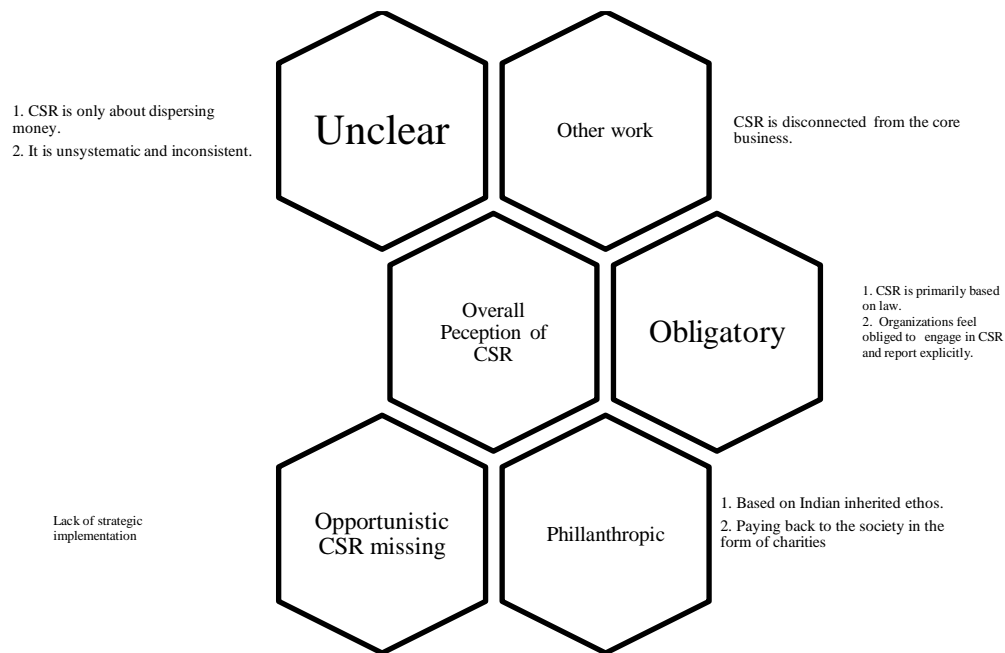


Figure 6: Understanding of CSR Practice (Source: Author)

### 5.2.1 Obligatory

According to the findings of the interviews, regulatory pressure, that is, the CSR law, is identified as the primary motivator for CSR engagement in Indian organizations (refer Figure 6). The law is the first and foremost reason for engaging in CSR for organizations in India. For most participants, the law is imperative in deciding the CSR contribution of organizations.

*“...the main issue which is...the management also and the higher authority also is how to be compliant... Just compliance is very important thing for us... That is the basis.”*

*“Yes-yes the legal mandate is the reason. I am sure mandate hatega to yah sab Band Ho Jaega... [I am sure if there is no mandate, all this will be stopped] I am pretty sure. And there are companies who are doing it even before.”*

*“When we talk about the laws, I personally think that this is only a way to show that corporates are spending in some social activity.”*

-CSR Head, C4 (Service)

*“Yes-yes law is there, but wo kehte hain na, humare sanskaro me hai ye karna [like it is said, it’s our ethos that has taught us]”*

-CSR Head, C8 (Manufacturing)

### 5.2.2 Philanthropic

The overall contribution of organizations towards CSR activities is philanthropic (refer Figure 6). From the overall primacy accorded to the mandatory institutional environment, a unique theme emerged that CSR understanding in the Indian context was still primarily anchored in inherited values that are passed on from generation to generation. Organizations engage in social responsibility because they want to contribute to society's welfare and immediate stakeholders, limiting CSR to philanthropic activity. Often participants discussed this inherited ethos when asked about the drivers of CSR engagement,

*"...for our company, such measure for CSR is only that we have to do whatever we can for the society. Be it any natural disaster or be it helping the poor or be it saving the environment, we are doing everything."*

-Top Management, C1 (Manufacturing)

*"There is this culture of charity"*

-CSR Head, C11 (Manufacturing)

*"...they get aligned automatically, but it is not necessary that we have to make them align with our values. Mostly values in India are common with parents, they tell everyone to be good, and no one teaches you to be bad. It is just matching the sequence how good you can be".*

-Top Management, C1 (Manufacturing)

*"the advantage as an organisation is accruing out of CSR activities besides the social activities because, as you know, owner of the company, as a businessman of the industry, what they need to understand that they have to cater some kind of escrow accounts to part of that money towards social cause, so in return they are getting tax incentives too. Jaise Ham Karte Hain (like we do), as an individual taxpayer if there are certain 80c 80d and all so many. So besides, if I'm doing something donation towards the charity, any charity, national level also state level also, then there are additional advantages."*

*"the whole of the amount which I put into the charity that is being rescue down from my income tax so the same way industry also enjoying it."*

*For example Mr xyz has been in accounts. He is not concerned with the CSR activity is only concerned with the amount which is a prove to and which has been given to us for charity. Physically not available, so how can he be getting connected to it?"*

*"...you take certain activities whichever you feel like you are working towards, social requirements, towards nearby your industries or across the state, across the particular place where your industry is located, as the demand creeps in from the social sites."*

-CSR Head, C5 (Manufacturing)

Most participants concurred that the focus is on community welfare, predominately in education, healthcare, and to some extent, on the environment.

*"it is our responsibility to engage various stakeholders life villages government institutions so there would be a collaborative approach to the society and doing business in a good way."*

-CSR Head, C10 (Service)

*"We are continuously performing charitable activities within the nearby areas. It is like we go out and do things which are required to be done for community benefits."*

-CSR Head, C12 (Manufacturing)

*"When there is an issue in the community where the company is located – a nearby area we try to resolve the issues."*

-CSR Head, C20 (Service)

The results indicate that organizations' most common CSR activities are education and healthcare. Addressing environmental issues is the other most common CSR activity after education and healthcare. The environmental aspect is one of the critical concerns, as preserving natural resources will help maintain the ecological balance and sustain future generations.

*"...when you are earning profits conceptually, you have to be very-very clear that the profit is being earned from this planet, you utilize the... resources and the people who are present. You know the profit comes from*

*rest of the two Ps, which is planet and people. So you have an obligation and a direct connect that if you don't have a sustainable planet and if you do not have proper people with you in the business, you cannot sustain."*

-CSR Head, C2 (Manufacturing)

### **5.2.3 Termed as "Other Work"**

Understanding of CSR is limited to "extra work", regardless of mandatory law in the country and the government acknowledging social activities at an increasing rate (refer Figure 6). This perspective symbolizes that organizations are not serious about CSR and do not allocate an appropriate workforce despite the law stating the need for a detailed governance structure.

*"we don't have the provision because if you want to engage your employees in CSR activities you will be definitely consuming their man hours."*

-CSR Head, C10 (Service)

*"all the CSR it comes under the Ambit of HR and if you talk about the gamut of activities lot of activities comes under CSR... A lot of activities comes under HR, But since I am a generalist HR, jack of all master of none...Besides performance management, Payroll... I need to be very transparent with you, yes but as a good company if we see CSR has to be taken care by different department. Fortunately or unfortunately I have been tagged with responsibilities, I am handling sustainability for all my international buyers too, I am a CSR activist also on behalf of Management and beside I am a local unit HR also and I do take care of the corporate also."*

-CSR Head, C10 (Service)

*"I am the only person who is looking after all this. Yes I am individual looking after CSR, headed by our CGM Finance. I am reporting to him and then CFO. Because I have other works, this is my extra work. This is not by full-fledged work."*

-CSR Head, C3 (Manufacturing)

#### 5.2.4 Strategic Implementation is lacking

CSR in India is viewed as a charitable practice. The organizations only spend a part of their profits towards CSR, and are strictly focused on what to do after making profits rather than how to make profits, that is, opportunistic CSR (refer Figure 6). The understanding of strategically making profits is lacking, which leads to oblivious and ambiguous CSR practices by organizations in India. In this line, CSR heads explained what is meant by CSR according to their understanding,

*“I am putting to words to the basic different is besides the product range, product range is range of products the company is working on. So besides this what you are doing for the society that is CSR, that’s what I am putting into words.”*

-CSR Head, C5 (Manufacturing)

*“We cannot do the CSR in the plant.”*

*“But within the plant it is not CSR. It will be a welfare scheme, but we should not use CSR. I am telling you I have given this suggestion, but as we are doing it, it will be known as the converting of money of CSR. As we are doing this without CSR only this things, like just giving them vocational course so that it can be employed.”*

-CSR Head, C3 (Manufacturing)

Further, a participant added,

*“You know that ethical culture of giving back; it’s not about philanthropy-give money and get it. No-no it’s not that, forget that, it’s about being responsible and how much social and economically you are integrating your business”*

-CSR Head, C2 (Manufacturing)

The above understanding explains the centrality of strategic CSR contribution, which benefits society and business. However, only one participant talks about opportunistic CSR and how important it is to integrate CSR and core business activities.

### 5.2.5 CSR practice is Multifaceted, Unclear, and Unsystematic

Participant discourses indicate that CSR is multifaceted and subject to several interpretations and meanings, leading to a narrow and unclear understanding of CSR (refer Figure 6). The interview results show that, despite a detailed law, most organizations' CSR conception and practice are multidimensional, unclear, unsystematic, and inconsistent. The CSR head of a leading MNC said this when asked about the CSR practice in their organization,

*“I am the only person who is looking after all this. I am individually looking after CSR, headed by our CGM Finance. I am reporting to him and then CFO... Because I have other works, this is my extra work. This is not by full-fledged work.”*

-CSR Head, C3 (Manufacturing)

Further, CSR practice is unclear and focused on ‘what should be done once the profits are made’ rather than ‘how profits should be made’. This understanding is evident in one of the participant’s articulations of CSR, which is

*“...if we are producing something in our home, there is a different criteria we cannot give that, and we cannot take the profit of that... It should not be the part of their profit and just eyewash, we cannot do that...”*

-CSR Head, C3 (Manufacturing)

Here, the participant insists that they cannot align CSR and core activities and make profits by serving society (opportunistic CSR). They can only spend a part of their profits towards CSR, and strategically making profits will not be considered CSR (focused on what to do after making profits rather than how to make profits). According to the participant, CSR is related to what is performed outside the organization and should not be associated with core activities and employees within the organization. Participants also explain CSR in monetary terms, where the basis for social contribution is monetary gains. Earning profits is the primary objective, and organizations can contribute toward social activities (what should be done after earning profits). One participant expressed this view by clarifying,

*“...difference to make so the business first of all, you know the organizations exist for profits also... at the same time when you are earning profits conceptually you have to be very-very clear that the profit is being earned from this planet.”*

Thus, the above discussions reveal that there is unsystematic CSR investment to adhere to the law resulting in unclear CSR perception, wherein CSR remains disconnected from the core business.

## 5.3 Institutional Environment

### 5.3.1 Institutional Environment and CSR Practices

Table 9: Institutional Environment and Emerging Themes

Sr. No.	Variable	Exemplary Quotes	Inference
1	Institutional environment	<p>“It is like somebody standing on our head with a stick. Mainly, it is what encourages us to do it. We are adopting all the compliance procedures.” C9</p> <p>“There is a CSR group...department which plans all these activities and communicate accordingly” C13</p> <p>“Mode of communication were these mailers, pamphlets and these... You know pin-boards and then face to face communication, indirect communication Hamare permanent employee sorry volunteers Hote unke through unke friends and you know colleagues ko ekattha karna...(our permanent employees...sorry volunteers were the indirect communication channel, through them their friends and colleagues were encouraged to participate) Then... Ya Yahi sab Hota tha (this was that) majorly mailers and phone, pamphlets and all...”C6</p> <p>“Our primary focus is providing educational facilities to the nearby schools.” C13</p> <p>“18 education project where we develop School infrastructure like buildings, washrooms and toilet. We construct all of them for the school.”C10</p> <p>“...some portion is located for water and another project is skill development project where we train females from village community on various skill sets like stitching, in boutique and jute bag making.”C10</p>	<ul style="list-style-type: none"> <li>• CSR implementation based on law is an obligation.</li> <li>• Primary CSR activities are education and healthcare.</li> <li>• Manufacturing organizations are looking after environmental requirements as well.</li> <li>• The focus of 70% of organizations in this research is the nearby communities that are the primary stakeholders.</li> <li>• The idea of CSR is still ‘philanthropic’ according to Indian organizations.</li> </ul>

		“We try to focus on the surrounding communities, their needs”C13	
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***P1: Institutional environment impacts the organization’s CSR practices and individual-level CSR predictors.***

The CSR law in the country is the first and foremost reason for organizations to engage in CSR (refer Table 9). For most participants, the law is imperative in deciding the CSR contribution of organizations, and many organizations started contributing socially after the law came into force. The CSR head of a reputed organization voiced,

*“...the main issue which is...the management also and the higher authority also is how to be compliant... Just compliance is very important thing for us... That is the basis.”*

-CSR Head, C4 (Service)

This statement clearly shows the importance of the law for organizations, and compliance is the only motivation for them to engage in CSR. Organizations in India are contributing towards CSR as an obligation. However, the law does not provide any monitoring mechanism to check for any discrepancies and impacts they make through CSR. According to the CSR head of a leading service firm,

*“When we talk about the laws, I personally think that this is only a way to show that corporates are spending in some social activity. I mean a very strong due diligence has to be placed to see if we are doing any impact or not. Right now the law only focus on how to spend the money be compliant, and that’s it. I mean, there is no botheration on the impact we make...”*

-CSR Head, C4 (Service)

Another participant asserted the importance of monitoring the funds by saying,

*“...the main point here is, there is no monitoring of it; who is going to monitor? The only thing which proves...I mean...that acts like a proof is the 80G that you received from the NGOs and the agencies but are you sure that due*

*monitoring is being done and the money is spent truthfully.”*

-CSR Head, C9 (Service)

This discussion with the participants implies that the institutional environment, i.e., the CSR law, positively impacts CSR practices. Many organizations have started contributing at least two percent towards social activities after the law came.

The contribution towards CSR has been immense after the CSR law. However, in terms of the interpretation of the law by the government, it is hugely narrow, leading to obligatory behaviour by the organizations. These limitations in the existing law draw attention to the compelling need for policy reforms for impact measurement and strict punishments if they fail to comply or make an impact.

From the overall primacy accorded to the mandatory institutional environment, a unique theme emerged that CSR understanding in the Indian context was still primarily anchored in inherited values that are passed on from generation to generation. Often participants discussed this inherited ethos when asked about the drivers of CSR engagement. For participants, CSR is a cautious exercise:

*“...they get aligned automatically but it is not necessary that we have to make them align with our values. Mostly values in India are common with parents, they tell everyone to be good, and no one teaches you to be bad. It is just matching the sequence how good you can be”.*

-Top management, C1 (Manufacturing)

*From the time I started my career in this industry, the purpose has not been affected. The CSR has been performed since that time. When this CSR law came, it made social responsibility more accountable, but it was always been done. Focus has not at all diluted.*

-CSR Head, C19 (Service)

*CSR ki shuruvat kahan Hui to main kahunga India Mein Hui" (CSR started from India only) we are known for giving it back, we know our value system*

*-CSR Head, C2 (Manufacturing)*

*we do not like do any offer CSR activities like just to comply by the law, it is our belief and we just believe to help the society and that is why we do the activities*

*-Top management, C1 (Manufacturing)*

Participants attribute the selfless nature of the individuals in the organizations, his/her belief in the traditional notion of giving back, as the enabler which leads to commitment towards CSR. The participants unanimously agreed upon Inherited Indian Ethos as one of CSR's key predictors in Indian organizations. Some organizations engage in CSR simply because it is based on a traditional Indian belief that is giving without expecting in return. This inherited understanding from preceding generations is an ethical driver which promotes social contributions as righteous things to do. This concept is derived from ancient texts like Vedas, Puranas, Upanishads, Bhagavad-Gita, Shastras, and the Pali Tipitaka. These texts support the notion of Dharma, denoted as a righteous thing to do, and Karma, denoted as the costs or benefits of actions (Das, 2009). The ethos predominantly focuses on contributing some of a person's earnings towards social activities irrespective of the laws. This could be one possible reason that CSR contributions are philanthropic in nature. These traditional Indian notions encourage organizations to maintain proper behaviour, be good, and conduct the right things.

Therefore, the institutional environment in India captures two crucial concepts- one is the law, and the second is Indian Inherited Ethos. Law has pushed the overall contributions towards CSR. As a result of law enforcement, organizations started contributing a prescribed amount towards CSR. This law comes under implicit CSR (refer Chapter 2), which defines the country's formal rules and regulations for CSR contributions. Apart from contributing a percentage of profits, organizations must present a detailed report regarding their contribution towards different listed activities. This part of the law comes under explicit CSR (refer Chapter 2), which includes a document presenting strategies, policies, and programs for social activities. This two-fold embeddedness of implicit and explicit CSR conceptualizations makes the Indian CSR environment implicitly-explicit in nature (refer Figure 7).

The other key finding suggests that the Indian inherited ethos inculcated in the individuals working in the organizations influences their participation and engagement in CSR activities. These ethos are the ethical drivers of CSR, which primarily influence the individual-level predictors, mediating processes, and individually-relevant outcomes.

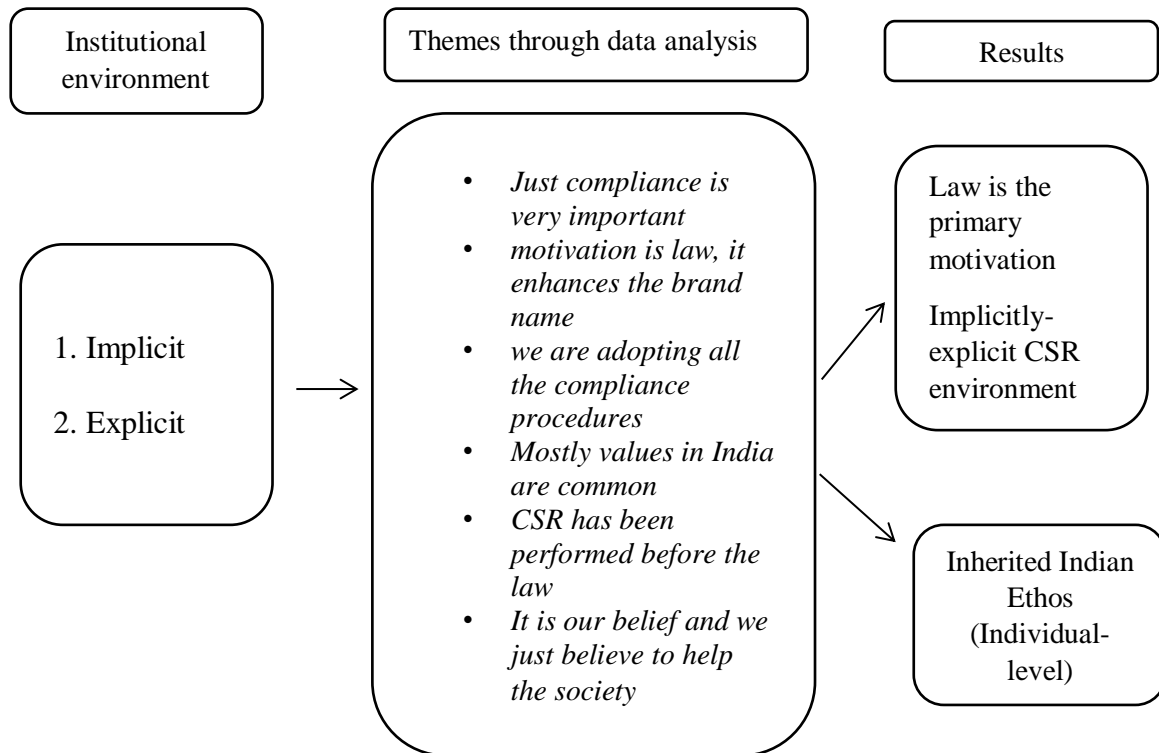


Figure 7: Institutional environment in Indian Organizations

## SECTION II

### 5.4 Predictors of CSR at Individual Level of Analysis

#### 5.4.1 CSR Perception of Employees

Table 10: CSR Perceptions of Employees and Emerging Themes

S. No.	Variable	Exemplary Quotes	Inference
2.	CSR perception of employees	<p>“Our employees are motivated by the organization’s CSR activities...”C9</p> <p>“You take certain activities whichever you feel like you are working towards, social requirements, towards nearby your industries or across the state, across the particular place where your industry is located, as the demand creeps in from the social sites. They are always elevated also... Suppose xyz employees of the company those who are residing in that to main they will understand yesterday whatever he has done this they feel elevated they feel honoured also.”C5</p> <p>“I have seen changes in the attitude of employees towards CSR over the last few years. With this law...jabse law aya hai (since the law came), now it is more visible. They voluntarily come forward to be part of our different projects based on their interests and skill.”C20</p>	<ul style="list-style-type: none"> <li>• Employees have a positive perception of the CSR of the organization.</li> <li>• They believe that through their organization, they can contribute to the welfare of the communities.</li> <li>• The employee perceptions are based on distributive justice.</li> </ul>

***P2: Employee perceptions of organisational CSR activities influence the individually-relevant employee outcomes.***

The results revealed that positive perceptions about an organization’s CSR are positively associated with individual-level outcomes such as organizational engagement, commitment, job satisfaction, and overall performance (refer Table 10). It is believed that CSR perceptions of employees play an essential role in their CSR contributions and the overall CSR contribution of the organization (Glavas & Kelley, 2014). This understanding is evident from the following excerpts,

*“...as when they feel the organization is internally justified, then they are motivated to participate in the CSR activities.”*

-CSR Head, C12 (Manufacturing)

*“Our employees are motivated by the organization’s CSR activities...”*

-CSR Head, C9 (Service)

*“It is mainly the word of mouth...when people in the community praise our organization the employees feel highly motivated.”*

-CSR Head, C16 (Service)

*“I have seen changes in the attitude of employees towards CSR over the last few years.”*

-CSR Head, C20 (Service)

This understanding of employee perception is significant because it will significantly influence the behaviour, workplace attitudes, individual outcomes, and the overall performance behaviour role of employees cannot be ignored at various levels in the organization (Bargh *et al.*, 1996; Rupp *et al.*, 2006, and Rupp, 2011). The same is discussed by the participants as well.

*“Employees are the main assets to implement CSR activities and we acknowledge this fact...”*

-CSR Head, C12 (Manufacturing)

*“When we plan CSR, there are only two things that it mainly required- one is money and the other is people.”*

*“...obviously CSR has a great impact on employees and vice-versa.”*

-CSR Head, C17 (Service)

It is important to note that employees in the interviewed organizations believe they should provide fair social outcomes, also known as distributive justice in the organizational justice theory (refer Figure 8). Traditionally, organizational justice focused on individuals’ welfare and now expanded to include an individual’s perception of how others are treated. Thus, the employee perception of how others are treated refers to the organization’s fairness towards society (through CSR practice) (Rupp, 2011). In this line, most interviewees agreed that a positive perception of CSR is based on the social outcomes of CSR activities.

*“So it’s extremely important that when you are gaining from the society you should also give back to them. So it is very natural that the employees feel positive about CSR and yes it impacts on their other roles as well...”*

-CSR Head, C14 (Manufacturing)

*“...yes employees feel fundamentally connected as it is the right thing to do, to give something back in the areas where we work and get resources from.”*

*“CSR motivates employees and motivated employees workforce will put in their best efforts to perform, so it is a positive factor for employees performance.”*

-CSR Head, C15 (Service)

*“So these positive results of CSR initiatives have positive impact on the employees which encourage them to include this sense of responsibility in their day to day life and work for the communities as well.”*

-CSR Head, C16 (Service)

*“yes indeed hen the internal and external processes of the organisation are transparent it effects positively on their commitment, many of the employees here in this organization are from the very beginning.”*

-CSR Head, C17 (Service)

*“When you are going for a purpose to deliver in the community you have an idea of the impact that you want to make and that will make you feel that yes you have done something for the society.”*

-CSR Head, C18 (Service)

*“It is very important that we engage them in what we do socially. And they will not participate unless they know the company is doing good work.”*

*“...its simple, if they just believe that the company is only focusing on making profits without paying back to the society...this is going to disengage them.”*

-CSR Head, C19 (Service)

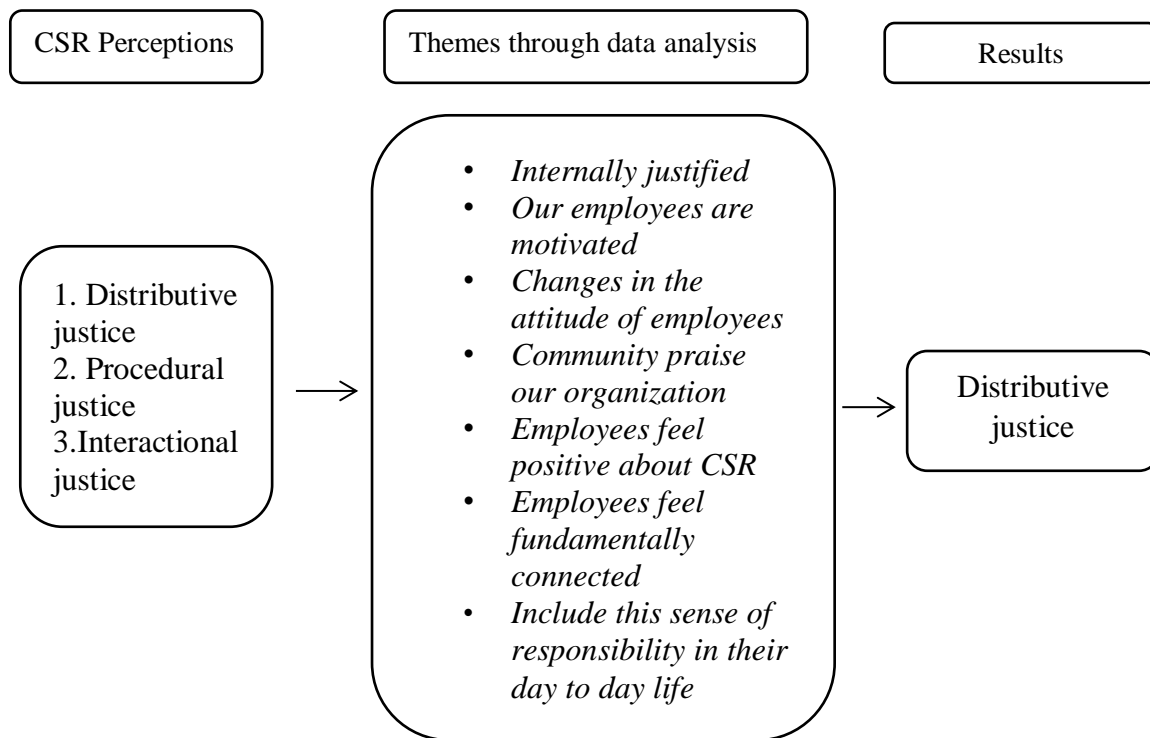


Figure 8: CSR Perceptions in Indian Organizations

Most organizations support this proposition; however, few organizations believe that employees do not play any significant role and that the employer’s role is more crucial than the role of employees. The CSR head of a manufacturing organization elaborated on this point as follows,

*“CSR activities mein employees ka role (the role of employees in CSR activities)... Employer ka role zada Hota Hai na, employees ka Role k kam hota h (the role of the employer is more than the role of employees)...”*

*“I don’t think that is a lot of motivation to the Employees because see the financial things is taken care by management. Only participation like donating something, taking the activities that ok inauguration of the toilet block...”*

-HR Head and General Manager (respectively), C7 (Manufacturing)

### 5.4.2 Employee values

Table 11: Employee Values and Emerging Themes

S. No.	Variable	Exemplary Quotes	Inference
3.	Personal Values	<p>“It will be so hard to work somewhere that didn’t have some basic operational values...it should be in both organizational work and CSR work...Employees definitely likes to work for an organization that reflects their values...where they have common values.” C9</p> <p>“This is a cycle...a process. The values of the management is circulated in the employee, they want to work for the social welfare...community services. Yes, the employees have similar values they want to give back to the society and are happy to be a part of any social activity.”C13</p> <p>“They have these values which are aligned with the values of the organization as a whole and this is why they voluntarily engage in CSR activities.”C13</p>	<ul style="list-style-type: none"> <li>The personal values of employees play an essential role in their CSR contribution. However, the alignment of organizational values and personal values yields outcomes.</li> </ul>

***P3: Employee values in the given CSR environment impact individually-relevant employee outcomes.***

Employees’ personal values are found to be a crucial predictor of increasing participation in CSR activities among employees (refer Table 11). Values are our beliefs about the things which are extremely important. Our values significantly impact our work; they always appear correct to us and are deeply rooted in our lives, which cannot be changed. The interviewees highlighted the role of Indian culture, which is fundamental for employees’ values in India.

Discussing the importance of personal values, the CSR heads of the organizations said,

*“Personal values are very important. It is what we have learned in our lifetime.”*

-Senior executive and CSR Head, C8 (Manufacturing)

*“Employee values are extremely important...I do believe we have such values inculcated in us...”*

-CSR Head, C14 (Manufacturing)

*“It starts from within...these values are inbred based on how your parents have brought you up.”*

*“CSR is not which is taught, it is inculcated in the form of values.”*

-CSR Head, C16 (Service)

*“Employee’s personal values play an important role especially in our culture where we are taught to pay back to the society.”*

-CSR Head, C17 (Service)

Further, the analysis highlights the value of universalism amongst employees (refer Figure 9), which is based on the protecting welfare of all the people and nature as a whole,

*“...they have these values to do good...for the society towards mankind...not only for stakeholders but for general people also. So it is very effective for achieving the goals.”*

-CSR Head, C18 (Service)

The participants also discussed that not every employee engages in CSR activities due to personal values. Some involve voluntary, and some are made to participate in and understand the organization’s culture. This understanding is put forward by Drumwright (1994), as he highlighted the importance of managers who act as socially responsible change agents that motivate the workforce to engage in CSR. The interviewees discuss this,

*“...some people are there who just come because they have to, and some are there who come because they want to...it is inbuilt. They want to give something back to the society.”*

-CSR Head, C18 (Service)

*“See the culture of giving back, give the very good message to the employees and those who feel about it they are always the part of it. Those who do not feel about it we make them part of it by training them, by sensitizing them; by making them understand our responsibilities towards given get back.”*

-CSR Head, C2 (Manufacturing)

It is imperative to note that the importance of employees' values cannot be ignored. However, aligning employees' personal and organizational values is crucial for increased and positive CSR performance and organizational goals (refer Figure 9). Interactions with the participants detailed the importance of fit between employees' or executives' values with organizational values.

*"...we try to instil these values right from the time when an individual joins our organization, i.e. from our induction process we inform them about the ethos of our company."*

*"It is the values of the management which are obviously coming to us..."*

*"These values comes from the top and which are in association with the employees."*

-CSR Head, C11 (Manufacturing)

*"Yes our values are aligned...we as the employees of the organization follow the moral standards set by the management. Management plays a very important role as they primarily provides direction and sets values for the organization as a whole."*

-CSR Head, C12 (Manufacturing)

*"...it will be so hard to work somewhere that didn't have some basic operational values...it should be in both organizational work and CSR work..."*

*"Employees definitely likes to work for an organization that reflects their values...where they have common values."*

-CSR Head, C9 (Service)

*"It has a very dependent impact as employees are regulated by the moral and social choices of the employer."*

*"When you work in an organization which actually wants to contribute to make an impact then they drive you as well."*

*"So it's highly dependent on the culture of the organization."*

*"So if you have a culture of such values which is so connected with CSR then it's a self-driven process for employees as well."*

-CSR Head, C15 (Service)

*“See if I can explain, this is a cycle...a process. The values of the management is circulated in the employee, they want to work for the social welfare...community services.”*

-CSR Head, C13 (Manufacturing)

*“The organizational values and individual values the employees both our values go hand-in-hand.”*

-CSR Head, C20 (Service)

*“...the values of the organization have greater impact in terms of setting a certain set code of conducts, certain rules, ethically what is right, what is wrong, how social activities should be practiced...everything like that.”*

*“The alignment is obviously a plus point for better implementation”*

-CSR Head, C14 (Manufacturing)

It is found that employees with high levels of value congruence are more eager to stay employed in an organization (Erkutlu & Chafla, 2016). Interactions with participants further reveal that the employees who believe their values fit the organization are more likely to be satisfied with their job and commit to the organization. Therefore, alignment between organizational and individual values predicts the relationship with outcomes instead of employee values.

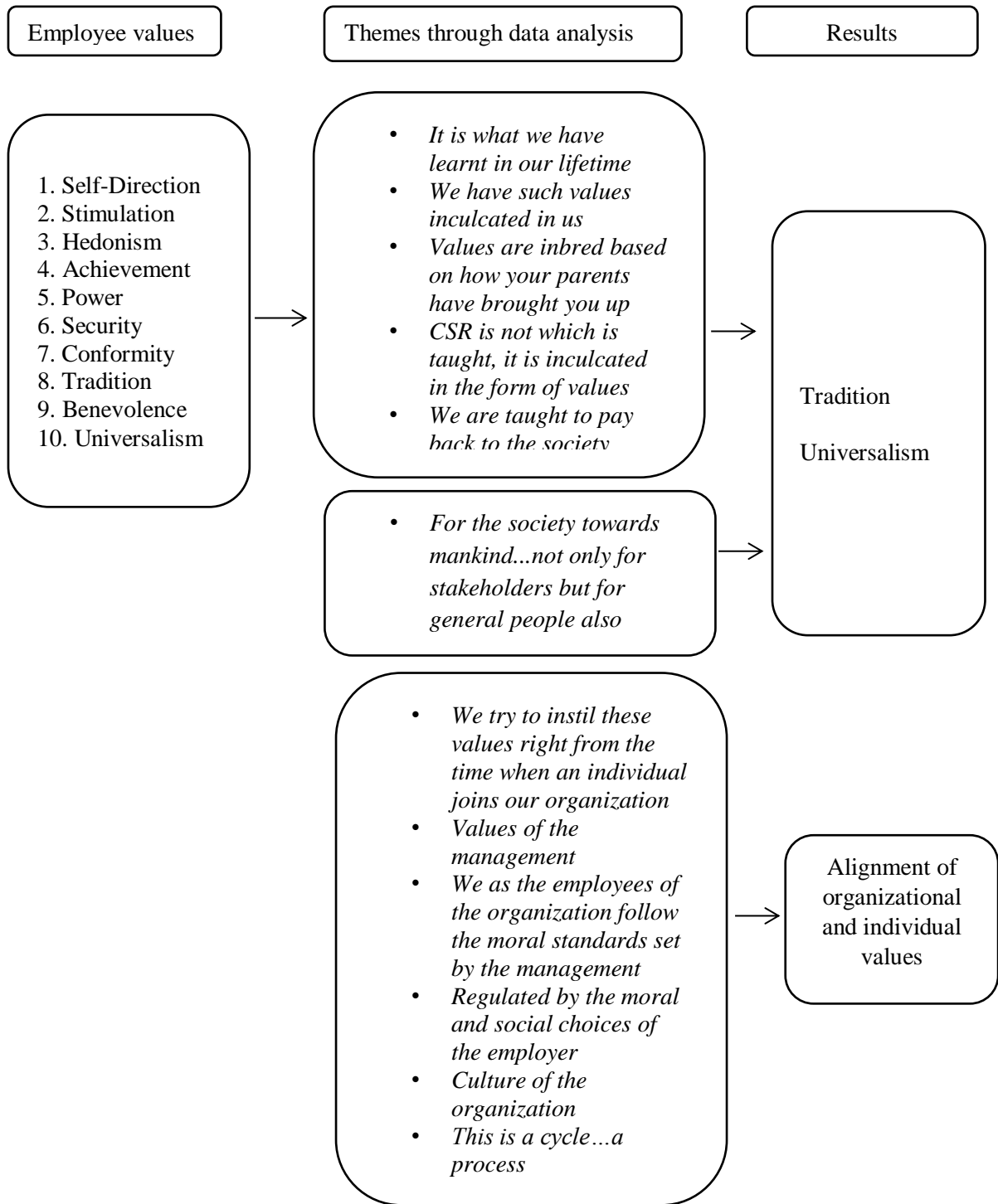


Figure 9: Employee values in Indian Organizations

## 5.5 Outcomes at Individual level of analysis

### 5.5.1 Job Satisfaction

Table 12: Job satisfaction and Emerging Themes

S. No.	Variable	Exemplary Quotes	Inference
4.	Job satisfaction	<p>“I think when the organisation is doing good socially it adds to the self-esteem of the employees for sure...and definitely contribute towards how they feel to be working with the organisation, about their job, their role and overall contributions towards the society and the organizational goals as well.”C13</p> <p>“See a lot of people who are benefited out of CSR programs, it gives a lot of satisfaction. See the first motivation is that it is a part of the DNA of the organisation-to pay back to the society they earn from them.” C2</p>	<ul style="list-style-type: none"> <li>• Positive CSR perceptions can be one of the factors because employees feel satisfied with the routine and social work.</li> <li>• Alignment between individual and organizational values leads to increased satisfaction.</li> </ul>

***P4a: Positive CSR perception of employees impacts their job satisfaction.***

CSR perception of employees impacts the individual responses to work (refer Table 12). Employees’ positive perceptions of CSR motivate them to reciprocate, and they work with more dedication which causes them to feel satisfaction in their work. The interaction with the interviewees, this understanding is evident.

*“Naturally it helps... when they are engaging in such kind of activities; they are doing work with full energy... Out of that, afterwards there is a spirit of satisfaction.”*

-CSR Head, C2 (Manufacturing)

The interviewees highlighted that the employees voluntarily engage in various activities because they feel connected and satisfied.

*“ma’am maybe yes. I have not personally asked but I perceive when I believe that yes it does affect positively...ma’am that is why they are doing it on their own. If they would not be willing or they would not be affected they would not do it on their own also.”*

-Top management, C1 (Manufacturing)

*“Satisfaction is equal to happiness and when employees participate in social activities, they feel connected and happy.”*

-CSR Head, C8 (Manufacturing)

***P4 b: Positive personal values of employees in the given CSR environment affect employees’ job satisfaction.***

The alignment of individual and organizational values can increase job satisfaction due to the development of organizational ethics (Valentine & Fleischman, 2008). The employees feel satisfied with their jobs when their personal values are aligned with the organizational values (refer Table 12).

*“See a lot of people who are benefited out of CSR programs, it gives a lot of satisfaction. See the first motivation is that it is a part of the DNA of the organisation-to pay back to the society they earn from them.”*

*“Even if you are putting your employee CSR volunteering activity the kind of satisfaction he is going to get and the kind of pride he is able to earn out of it- like my organisation is doing for the society... Identity will be build, this is my organisation who is taking care of hundreds of children who are in need...”*

-CSR Head, C2 (Manufacturing)

Organizations can promote an ethical culture by accepting and aligning the positive values of employees (refer Figure 10). The presence and communication of such values can be positively related to job satisfaction.

*“when employees are proud of their engagement in social activities...and their company’s engagement in social activities. Yes they feel more committed and satisfied towards their job. So they try to work in such a way everything in all ways goes right and responsibly.”*

-CSR Head, C19 (Service)

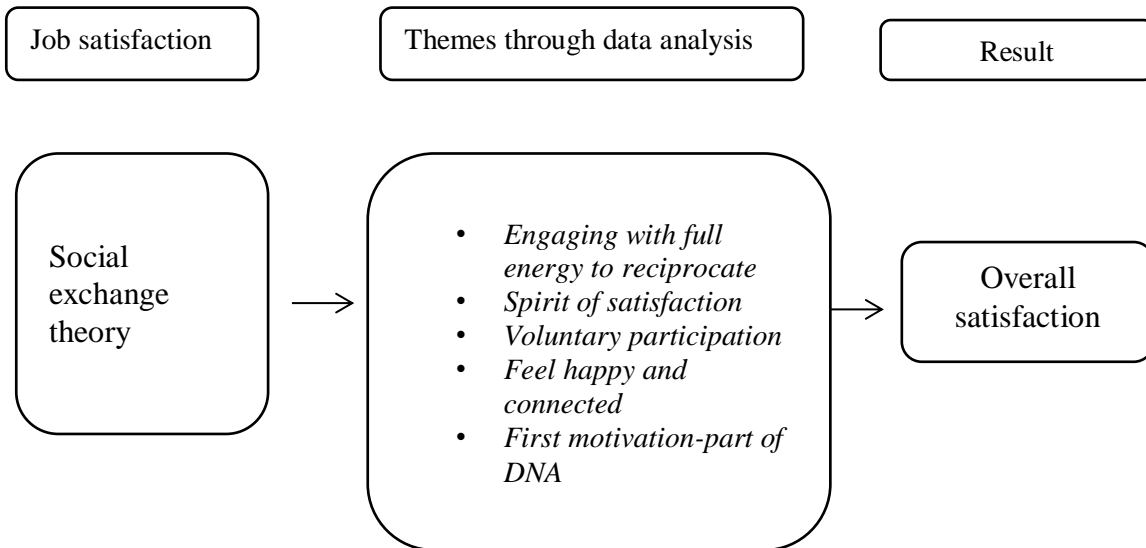


Figure 10: Job satisfaction in Indian Organizations

However, a few CSR heads deny the association between CSR, values, and job satisfaction. They consider CSR an additional work that does not add to the employee’s job profile.

*“Job satisfaction... I...I... I don’t know if you would ask my viewpoint probably would not get very positive response because I do not associate job satisfaction with this kind of an activity like for example if I am on a break, doesn’t mean...it has nothing to do with that, I am still talking with my CSR team and I’m still connected.”*

*“The kids that are used to teach earlier... It has nothing to do with job satisfaction. I think These are two separate things and agar main kisi aur main bhi chali jaaungi to bhi (if I join some other organization then also), I would be connected to the same people may be additional people...so I don’t know, I do not connect job satisfaction or my job with this. These are two separate things for me but as an employee but ya I would be grateful that because of my organisation I could do this and I could connect with them.”*

### 5.5.2 Organizational Commitment

Table 13: Organizational commitment and Emerging Themes

S. No.	Variable	Exemplary Quotes	Inference
5.	Organizational commitment	“People used to come up with their own ideas and surprisingly people use to	<ul style="list-style-type: none"> <li>• CSR perceptions and alignment of</li> </ul>

		<p>come up and tell us stories from how many years they were already doing this thing”C6</p> <p>“And yes we have their support, they encourage us to participate, they take our feedback and suggestions as well.”C15</p> <p>“they used to feel proud for being associated and they used to thank the organisation for giving them this opportunity, sometime they are used to compare this organisation with the other organisation that they have worked with earlier, telling that that I have never done this stuff so they really enjoy doing this now.”C6</p>	<p>values of employees and organizations increase the organizational commitment of employees.</p> <ul style="list-style-type: none"> <li>• It leads to the affective and normative commitment of employees.</li> </ul>
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***P5a: Employees’ positive perception of the organization’s CSR activities influences their commitment to the organization.***

Like the previously discussed organizational justice literature, employee perceptions of fairness and caring for others will also impact job satisfaction and organizational commitment (Gond *et al.*, 2017). Employees are committed to their organization when they feel a strong sense of identification and involvement (Meyer & Allen, 1991). This type of commitment is known as affective commitment and is most common in organizations in India (refer Figure 11). Employees in Indian organizations are committed to their organizations, as reflected in the following conversations with the CSR heads:

*“Ham log sirf jaake we used to speak to the people, we have to go to the project encourage them to speak to them about what do we want to do about the society in the life and stuff. People used to come up with their own ideas and surprisingly people use to come up and tell us stories from how many years they were already doing this thing and they never knew that they could actually project these things into the company.”*

-CSR Head, C6 (Service)

*“sare ke sare Jo interested area Hota Hai (each and every one, those interested in particular areas)... Jaise Jaise Pata lagta hai ki Saturday ya kam chal raha hai, jiska interested area hota hai vah Khud hi a jata hai (on*

*saturday when they know this work is taking place, those who have interest in that area, they themselves come and say) mam we can do this also, Theek hai aap Kuchh kar rahe ho to (ok, if you are doing something) you can add this also. To Hamen suggestions Milenge Agar Kisi Ki Taraf Se To Ham unhen hi Lagate Hain (if we are getting suggestions from them so we definitely include them).”*

-CSR Head, C7 (Manufacturing)

Some employees feel connected with the organization, so if they leave the organization, they will lose the valued side-bets from the organization. Therefore, they remain committed to the organization. This commitment is known as *continuous commitment* (refer Figure 11). The excerpt from the interviewees describes the continuous commitment is given below:

*“I have seen people not leaving their job also just because they get good support from their management so that they could get engaged in social activities also. I have one colleague here jise ek acha offer mil raha tha and to take that offer he was not sure about the management there, here the management of supporting him enough to do the CSR activities along with his job. So that is one.”*

-CSR Head, C6 (Service)

***P5b: Employees’ positive personal values in the given CSR environment influence their commitment to the organization.***

Organizations with specific ethical codes and policies attract more committed employees with similar values (Valentine & Barnett, 2003). Such alignment between organizational and individual values positively impacts employees’ commitment (refer Table 13).

*“I remember, an employee, we had a meeting and I somehow missed meeting her, then the next time we met she was ready with all sorts of ideas that we could implement for social activities. I was amazed. So yes it has great impact on the employees, they want to participate as much they can. they do feel connected, engaged, committed towards the organization. This can be one of the reason for sure that employees feel satisfied and it adds to their commitment and engagement.”*

-CSR Head, C14 (Manufacturing)

It is said that individuals feel committed to tasks, projects, and objectives related to their core values (Lydon, 1996). The core values of individuals define who they are and their beliefs, which serves as a channel between self-experience to organizational identity and commitment to the organization (refer Figure 11). The alignment of core values with organizational values will provide meaning to the employees and act as a motivational process to achieve the desired results.

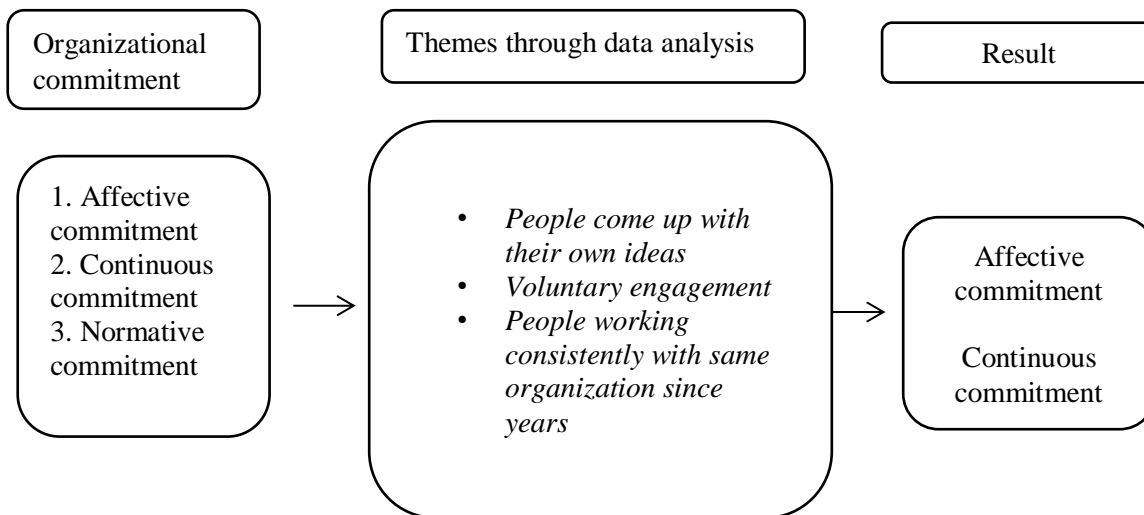


Figure 11: Organizational commitment in Indian Organizations

### 5.5.3 Employee engagement

Table 14: Employee engagement and Emerging Themes

S. No.	Variable	Exemplary Quotes	Inference
6.	Employee engagement	<p>“...values which are aligned with the values of the organization as a whole and this is why they voluntarily engage in CSR activities.”C13</p> <p>“Hamare permanent employee sorry volunteers Hote unke through unke friends and you know colleagues ko ekattha karna...(our permanent employees...sorry volunteers were the indirect communication channel, through them their friends and colleagues were encouraged to participate)” C6</p>	<ul style="list-style-type: none"> <li>• Positive perception of CSR activities and alignment of organizational values leads to engagement of employees.</li> <li>• There are two types of engagement, namely, cognitive engagement and emotional engagement.</li> <li>• Additionally, the engagement of employees also leads to further engagement of other employees.</li> </ul>

***P6a: Employees' positive perception of the organization's CSR activities influences their engagement with the organization.***

The positive perceptions of an organization's CSR are crucial to employee engagement (Glavas & Pedrit, 2009). The employees discussed how their organizations' contribution toward social activities leads to higher levels of engagement.

*“sare sare ke sare Jo interested area Hota Hai (each and everyone, those interested in particular areas)... Jaise Jaise Pata lagta hai ki Saturday ya kam chal raha hai, jiska interested area hota hai vah Khud hi a jata hai (on saturday when they know this work is taking place, those who have interest in that area, they themselves come and say) mam we can do this also”*

-General Manager, C7 (Manufacturing)

The employees in India find meaning in their engagement with the organization's CSR activities. The majority of them have cognitive engagement (refer Figure 12).

*“Volunteering only. Motivation... We never used to offer any kind of gifts or any kind of you no monetary benefits kind of a thing. Sometimes we use to get ideas and bring a tough to them that this is what you are planning and tell us if you are interested or not interested what else you want to do sometimes they come in tells you know this is something new we want to contribute. This is something they want ...any improvement or replacing some people...they would come up and directly say because they are contributing towards the society...”*

-CSR Head, C6 (Service)

*“The commitment and engagement is higher in every way when they know they are doing something which is good for all and they want to contribute as much as they can.”*

-CSR Head, C17 (Service)

***P6b: Employees' positive personal values in the given CSR environment influence their organizational engagement.***

Dutton (2003) explains that when an organization values its employees, they feel free to be fully present, more authentic, and ultimately reveal who they are. Therefore, when the employee values and organizational values are aligned, it increases employee engagement

(refer Table 14). The interviewees explain how aligning organizational and individual values improves employee engagement.

*“They have these values which are aligned with the values of the organization as a whole and this is why they voluntarily engage in CSR activities.”*

-CSR Head, C13 (Manufacturing)

*“lots of individuals, you know, are involved in this because they feel right personally on certain causes”*

-CSR Head, C11 (Manufacturing)

*“Yes, it has highly positive impact on employees. When they are aware of the CSR activities of the organization, they voluntarily come forward to participate.”*

-CSR Head, C14 (Manufacturing)

Employees are emotionally connected with their organization because they trust the values and mission of the organization (Kahn, 1990). The interviewees explained how they emotionally engage with the organization as they feel connected with its social contribution (refer Figure 12).

*“Individual responsibility and with this... there are few persons when I have involved them and... I am telling you a story... I have involve them, let's meet and let's accompany me we will go to distribute this things... We went to this place, school is there... we met the principal, he said that we want this thing for our school this thing for our school... I said that I cannot give this from my CSR, because it is out of my supervision... Now one employee was with me who just wrote cheque...at the same moment he gave a cheque of 5200 just to accomplish that... This type of things we can make...”*

*“When you will do one good work, you will be addicted to that. This is an addiction, after that addiction will be developed yourself. And you will find that I should do...I will want other ones to be involved in this... Why they are not...”*

-CSR Head, C3 (Manufacturing)

*“Yes-yes they definitely feel identified. Emotional connect is there as they are doing good. CSR is the emotional part of the business. It is not the material part which connect people; it is the emotional part which connects them.”*

-Senior executive, C8 (Manufacturing)

Furthermore, an interesting finding from interviews is that the interviewees highlight the importance of increasing employee engagement. The discussion shows that engagement leads to engagement in Indian organizations (refer Figure 12). When employees discuss their contributions and participation with peer groups, their participation automatically increases.

*“Volunteers hote unke through unke friends and you know colleagues ko ekattha karna (to engage the friends and colleagues of the volunteers through them)...”*

*“I will share with them and tell them that how happy you will feel once you do it.”*

*“Humne ek different set of colour ka band bnwaya tha only for CSR volunteers (we prepared a different colour band only for CSR volunteers) just to segregate them from the other employees and people used to ask them ki ye Kahan Se Mila (where did you get this from) and that used to start a discussion, initiate a discussion, To Agar Jaise Maine Dekha ki (so for example I saw that ) this person is wearing something different visibly different koi bhi jakar approach krta tha (if anybody approached them) and it used to start a discussion Ki hn ye Aaya kahan se, kyon hai aapke pass aapane Kya alag Kiya (where do you get this from, why do you have this, what did you do to get this) and then a series of questions and a lot of information that just volunteers would give to those people jo unse ake poochh rahe hain (those who are asking them)... and then the motivation you know that people coming up around and ask this is something different and this is something we also want to... not because of that band but actually because they used to get happy...”*

-CSR Head, C6 (Service)

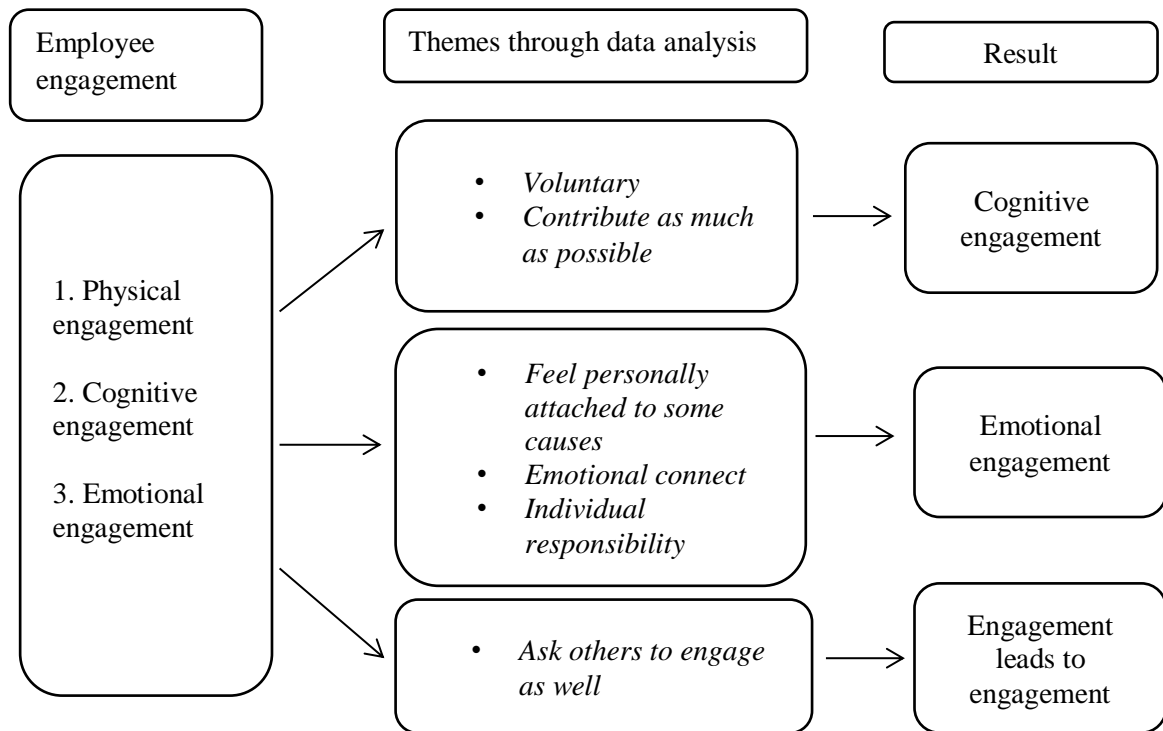


Figure 12: Employee engagement in Indian Organizations

### 5.5.4 Organizational Citizenship Behaviour

Table 15: Organizational Citizenship Behaviour and Emerging Themes

S. No.	Variable	Exemplary Quotes	Inference
7.	Organizational citizenship behaviour	<p>“they perceive it very healthily and they are the one who take initiatives. Every Tuesday and every Thursday, sorry every Tuesday and Wednesday they are the ones who go out get Prasad for all of the factory. So that is also there. Sometimes when there is Guru purav they contribute and they get some refreshments for or all people” C1</p> <p>“Punjab Mein flood Aaya Si (Punjab was affected by floods)... I was the first person, not from the company... I went...just we are two or three friends when there... Whole village was under the water and there were a few things... Some people were in Gurudwaras... Bacche unke ghar mein... chhote chhote bache (small kids were stuck in homes)... Not ready to... There were no roads... It was required someone to escape the children...”C3</p>	<ul style="list-style-type: none"> <li>• The perception of social activities and alignment o values of employees leads to individual outcomes.</li> <li>• The ‘civic virtue’ is the most noted behaviour of employees in India.</li> </ul>

***P7a: Employees positive perception of the organization's CSR activities influences their organizational citizenship behaviour.***

Perceived CSR positively influences the organizational citizenship behaviour in employees, promoting the effective and efficient functioning of the organization (Organ, 1988). CSR practices of an organization can make employees feel that with these actions, the organization is allocating part of its resources, which in turn leads to their effort and dedication to the organization (refer Table 15).

This understanding is rooted in social exchange theory (Blau, 1964), which argues that employees feel obligated toward the organization when they believe it benefits society. This ultimately develops work engagement and extra-role behaviours such as OCB amongst employees in order to give something back for what they receive. Interviewees believed that CSR contribution helps them connect with the organization and contribute towards the greater good.

*“Citizenship is there, the city is there, the society where they are staying it is well consolidated. So the employees also look at these things, did not look at the monetary benefits only.”*

-CSR Head, C2 (Manufacturing)

*“Suppose my worker has been working bare handed, without any kind of PPEs, my worker is working without any kind of shoes, they are not given any kind of accommodations where they are supposed to stay as a human being. So all these things, the cultural things, child labours, freedom of association, freedom of movement, these are being taken care by them and they come every once in a six months or in a year for assessment purpose also.”*

-CSR Head, C5 (Manufacturing)

The organization's ethical responsibility toward their employees makes them reciprocate this good behaviour leading to good citizenship behaviour. The most common OCB in Indian organizations is *civic virtue*, where employees come forward to help their co-workers and society on their own (refer Figure 13). There is no obligation for them to do so.

*“...especially in CSR if your colleague is working and everybody has a sense of respect and they don't want a comparison...compromise sorry. So that's why we always respect the personal values of our employees.”*

*“yes we support them and we have internal committee. If someone get disabled like this is a company where accidents can occur and in case any accident occur and that worker is not able to pay complete amount so we have separate wing that take care of welfare of that employee. So we have certain schemes for employees.”*

-CSR Head, C10 (Service)

***P7b: Employees' positive personal values in the given CSR environment influence their organizational citizenship behaviour.***

In an organization where individual values are aligned with organizational values, employees can display more of them and connect at a deeper level (Kahn, 1992). This makes the employees engage in citizenship behaviours such as caring for others, including their colleagues and society.

*“They have to adapt to the prevailing practices in the organization and of course they themselves must be having inclination towards social work.”*

*“Our CSR culture is such that employees automatically engage in social initiatives.”*

-CSR Head, C15 (Service)

*“When what we are doing is appreciated by people, it adds to the enthusiasm to do CSR.”*

-CSR Head, C11 (Manufacturing)

Shin et al. (2015) argue that management and senior-level managers help to create and align ethical values within the organizations and the individual employees to promote OCB. It is further related to the perception of the organization's ethical and procedural justice climates, which are directly responsible for organizational OCB (refer Figure 13). Therefore, organizations that are good corporate citizens provide an environment where employees voluntarily engage in good citizenship behaviour, which helps attract potential employees, increase employee retention, and increase productivity.

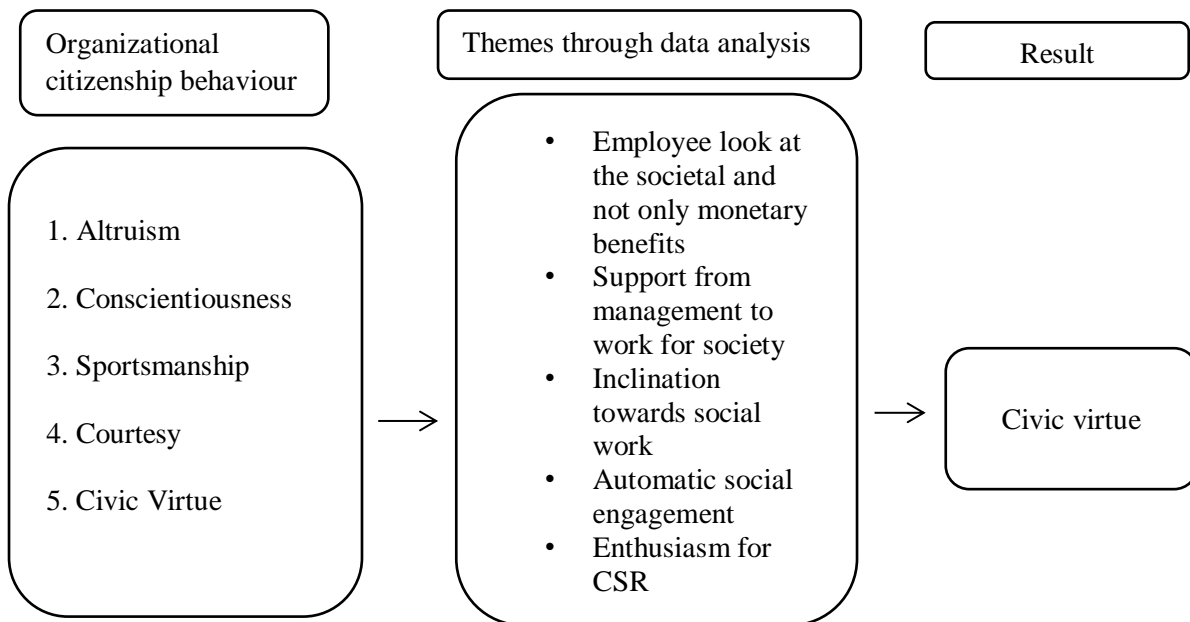


Figure 13: Organizational Citizenship Behaviour in Indian Organizations

## SECTION III

### 5.6 Mediating Processes at Individual Level of Analysis

#### 5.6.1 Organizational Identity

Table 16: Organizational Identity and Emerging Themes

S.no.	Variable	Exemplary Quotes	Inference
8.	Organizational identity	<p>“they feel connected and proud...”C9</p> <p>“They do feel proud to be a part of it and obviously feel satisfied.”C13</p>	<ul style="list-style-type: none"> <li>• Positive CSR perceptions and alignment of personal and organizational values increase organizational identity.</li> <li>• Employees feel proud and connected, which further leads to individual outcomes.</li> </ul>

*P8a: Organizational identity mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.*

Employees’ positive perceptions of the organization’s CSR contributions lead to more robust organizational identification as employees feel positively identified with the organization (Jones, 2010). The employees perceive oneness with the organization when they believe they

are socially responsible and working to better society (Turban & Greening, 1997). The interviewees support this understating and describe the role of organizational identification as a mediating process to achieve individual-level outcomes through engaging in social activities (refer Table 16).

*“The employees feel really proud of the organization, their initiatives, and overall contribution.”*

*“I believe that employees do feel proud to work with an organization which is positively contributing towards social welfare...and I would like to mention that this feeling is common throughout the organization at different levels.”*

-CSR Head, C12 (Manufacturing)

Employees’ perceptions of the organization’s external image develop self-esteem, which results in high performance toward organizational goals, self-continuity, and self-distinctiveness (refer Figure 14). The interview excerpts show that when employees feel identified with their organization due to their social contributions, it leads to increased job satisfaction.

*“This in return increases their participation, and they engage in more things like that which provides them internal satisfaction.”*

*“...of course it leads to job satisfaction.”*

-CSR Head, C11 (Manufacturing)

*“Satisfaction is equal to happiness, and when employees participate in social activities, they feel connected and happy.”*

-Senior executive, C8 (Manufacturing)

Similarly, when employees feel connected with the organization as it contributes to social welfare, it increases organizational commitment.

*“...the commitment and engagement is higher in every way when they know they are doing something which is good for all and they want to contribute as much as they can.”*

-Senior executive, C17 (Service)

*“jis Din Sir wo kam karne Lagte Hain I jump into that (the day we start working on that project they jump into that) and say Sir we can do this work in a better way...”*

-General Manager, C7 (Manufacturing)

Positive perception about an organization’s CSR contributes towards positive organizational identity and further leads to engagement towards the organization. The following excerpts from the interviews discuss this,

*“Employees are voluntarily engaging for community services...”*

*“...kyunki aisa h na ki jo kisi se blessings milti h wo kisi type ke reward se zada satisfaction deti hai (because it is like the blessings that you get provides more satisfaction than any kind of reward that we get). So that is the reason more and more people voluntarily come forward to contribute in any way towards social welfare.”*

-CSR Head, C12 (Manufacturing)

Further, positive CSR perceptions of employees help enhance organizational identification amongst employees. Employees feel connected with the organization, leading to organizational citizenship behaviour among employees.

*“They have to adapt to the prevailing practices in the organization and of course they themselves must be having inclination towards social work.”*

-CSR Head, C15 (Service)

*“When the company is helping others and helping the environment, the community it makes you feel good...we do a lot of things for volunteer work outside that represent the company.”*

-CSR Head, C16 (Service)

***P8b: Organizational identity mediates the relationship between employee values and individually-relevant employee outcomes.***

It is evident that employees’ personal values, particularly social contribution, can be a motivating factor for CSR engagement (Hemingway & Maclagan, 2004). When personal values align with organizational values, it creates a stronger organizational identity and helps

achieve organizational outcomes (refer Table 16). This understanding concurs with interviewees who discuss the following:

*“Our company is also dedicated for doing good work for the society. So, this alignment helps a lot to do better for the welfare of the society.”*

-CSR Head, C20 (Service)

*“...the culture, the values, the surroundings you have been in...then when you get such a culture in your place of work as well it's a bonus.”*

-CSR Head, C16 (Service)

Personal values are likely to impact organizational outcomes. The empirical evidence supports this understanding as the participants discuss aligning personal and organizational values to increase job satisfaction (refer Figure 14).

*“When employees are proud of their engagement in social activities...and their company's engagement in social activities. Yes they feel more committed and satisfied towards their job.”*

-CSR Head, C19 (Service)

*“Yes it (social contributions) leads to satisfaction of the employees because they do feel valued and acknowledged.”*

-CSR Head, C16 (Service)

Employees feel one with the organization as they have aligned values, leading to increased employee engagement, especially toward social causes (Glavas, 2012).

*“they have these values which are aligned with the values of the organization as a whole, and this is why they voluntarily engage in CSR activities.”*

-CSR Head, C13 (Manufacturing)

Alignment of personal and organizational values helps increase organizational identification organizational commitment as well, as the employees feel proud of their organization's

contributions, and hence they should contribute as much as they can.

*“The commitment and engagement is higher in every way when they know they are doing something which is good for all and they want to contribute as much as they can.”*

-CSR Head, C17 (Service)

Aligning personal and organizational values encourages organizational citizenship behaviour amongst employees, and they positively contribute to the social good.

*“When what we are doing is appreciated by people, it adds to the enthusiasm to do CSR.”*

-CSR Head, C11 (Manufacturing)

*“Our CSR culture is such that employees automatically engage in social initiatives.”*

-CSR Head, C15 (Service)

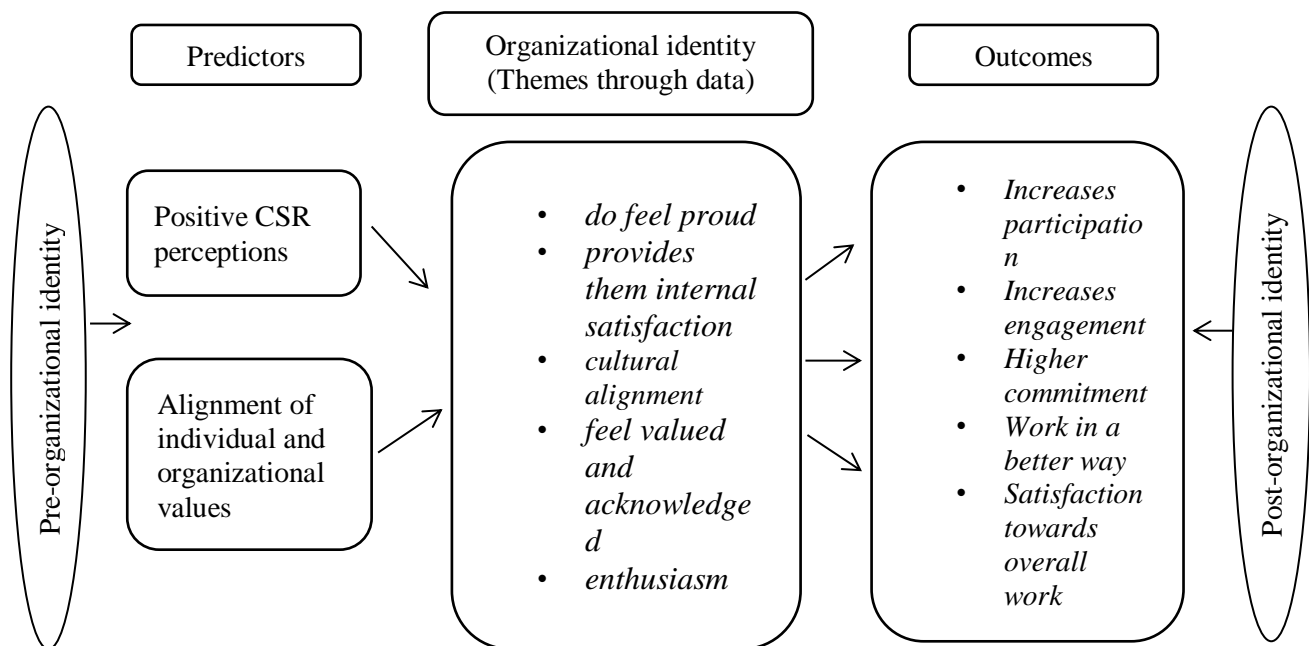


Figure 14: Organizational Identity in Indian Organizations

## 5.6.2 Meaningfulness of work

Table 17: Meaningfulness of work and Emerging Themes

S.no.	Variable	Exemplary Quotes	Inference
9.	Meaningfulness of work	<p>“...young generation has a strong sense of purpose...they want to have a purpose even if they are working for the organizational goals.”C9</p> <p>“They have always made us feel empowered which doesn’t mean that we are not accountable, that we are but they always encourage us to put forward the ideas, take suggestions, provide freedom to work in our own ways.”C13</p>	<ul style="list-style-type: none"> <li>• Positive CSR perceptions of employees lead to the meaningfulness of work among employees.</li> <li>• The alignment of values leads to CSR contributions that help develop a sense of purpose in employees.</li> </ul>

***P9a: Meaningfulness of work mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.***

Wrzesniewski (2003) asserted that in addition to examining the type of work, it is crucial to explore an employee’s relationship with their work and the organization as a whole (refer Table 17). Meaningfulness of the work is one of the three critical orientations of employees toward their work.

*“Employees tend to engage in social activities because they feel they are doing something for greater good beyond their daily routine office work.”*

-CSR Head, C13 (Manufacturing)

The influence of CSR perceptions on employees can be seen in the meaningfulness of work (refer Figure 15). When employees believe they are performing meaningful work, it positively impacts individual outcomes like job satisfaction, organizational commitment, organizational engagement, and organizational citizenship behaviour.

*“We have the people who are readily available and who have that commitment society... Ki at least I am getting a Saturday and I’ll spend the Saturday doing something meaningful.”*

*“I mean it’s just the matter of a good thing that you are doing something for the society.”*

-CSR Head, C4 (Service)

*“As I already stated, the happiness and satisfaction is a result of purposeful work other than their daily routine office work.”*

-CSR Head, C13 (Manufacturing)

*“So the kind of feedback received from the stakeholder as well as the nearby surroundings so these are the one thing and besides obviously your work speaks and once you get pat on your back it becomes very using factor for you to motivate yourself and it becomes self-motivation. so this is the one which keeps driving you actually woh chaska Jab lag jata hai na (when you get used to it) then you keep on working out.”*

-CSR Head, C5 (Manufacturing)

*“they feel ham log bhi responsible hai Kisi chiz Ke Liye aur Humne kuch Kiya Jo ki Hamari job profile Se Alag hai (we are also responsible for something and we have done something which is beyond our job profile) but at the end of the day hota hai na (it’s like) you feel satisfied yaar aaj main Kuchh Achha Karke Aaya (that today I have done something good).”*

*“unko Meaningful unke liye bhi hota hai and management ki taraf se bhi lagta hai that we are something (it’s meaningful to them as well as from the management side that we are something).”*

-CSR Head, C7 (Manufacturing)

***P9 b: Meaningfulness of work mediates the relationship between employee values and individually-relevant employee outcomes.***

It is evident from the discourse of employees that CSR is significant for engaging the whole-self because it is associated with one’s self-concept (refer Table 17). Korschun et al. (2014) explain that CSR is not about a particular social issue; it indicates a core belief. Therefore, their core values urge them to find meaningfulness in CSR activities which is otherwise lacking in their jobs.

*“As I already stated, the happiness and satisfaction is a result of purposeful work other than their daily routine office work.”*

-CSR Head, C13 (Manufacturing)

The alignment of organizational and individual values fosters employees to identify meaningfulness in their work, leading to individual outcomes (refer Figure 15).

*“And bring something meaningful...mujhe Apni company ki vajah se yah mauka mil raha hai ki main in Garib bacchon ki madad karta hun, vah jo feeling hoti hai na vah Itni amazing Hoti Hai Jiska Koi comparison hi nahin hai (I am getting this opportunity because of my organization that I am able to help these poor kids...and that feeling is so amazing and it has no comparison)”*

-CSR Head, C2 (Manufacturing)

*“The commitment and engagement is higher in every way when they know they are doing something which is good for all and they want to contribute as much as they can.”*

-CSR Head, C17 (Service)

*“Employees do feel it is of high value to provide community benefit.”*

*“Employees tend to engage in social activities because they feel they are doing something for greater good beyond their daily routine office work.”*

-CSR Head, C11 (Manufacturing)

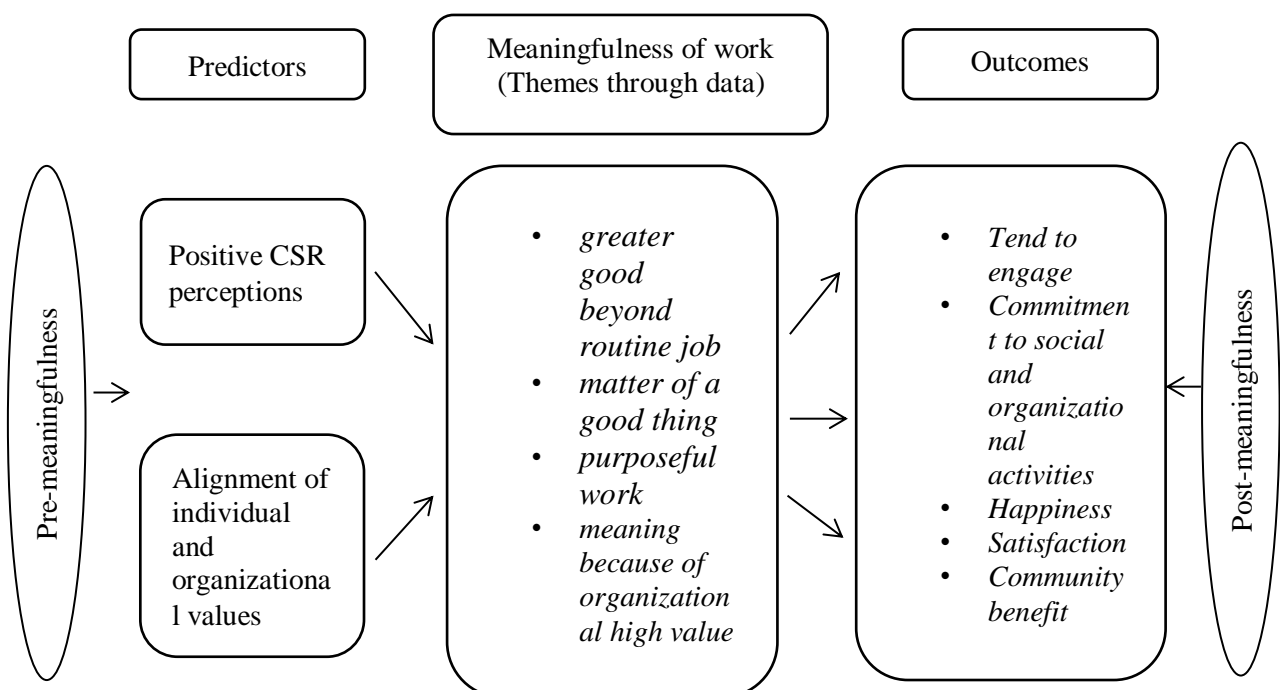


Figure 15: Meaningfulness of Work in Indian Organizations

### 5.6.3 Perceived organizational support

Table 18: Perceived organizational support and Emerging Themes

S.No.	Variable	Exemplary Quotes	Inference
10.	Perceived organizational support	<p>“...mainly the facilities is the first and foremost support we get from the higher level, from the management. The employees...volunteers definitely get support from the managers as and when it is needed.”C9</p> <p>“I have seen people not leaving their job also just because they get good support from their management so that they could get engaged in social activities also.” C6</p>	<ul style="list-style-type: none"> <li>• Support from the management for CSR is essential in achieving individual outcomes.</li> </ul>

***P10a: Perceived organizational support mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.***

The more the employees feel supported by the organization, the more they can be engaged (Glavas, 2016). Employees’ positive CSR perceptions predict perceived organizational support as the organization supports employees, and employees feel more engaged in that environment (refer Table 18).

*“Speaking to them, talking to the top management, driving it through the top management, aapka manager involved hota hai (when manager is involved) so you get involved alongside...”*

-CSR Head, C6 (Service)

*“Yes these are the additional we request and the management have never stopped us. yes. without the support of management we cannot do anything, even we cannot go outside.”*

-CSR Head, C7 (Manufacturing)

The organizations high in CSR will also engage in employee welfare and empowerment, providing a supportive environment (refer Figure 16). In return, the employees who feel wholly supported by the organization achieve individually-relevant outcomes.

*“As a CSR manager I can confirm that the support from the management is very important for the success of any of the social activity. This kind of*

*support from the management can increase the engagement of the employees and they can make significant contributions.”*

-CSR Head, C12 (Manufacturing)

*“At the corporate office, right up from...the managing director, the Vice President, without their support we would have not come this ahead.”*

*“So you know support is always there whenever we had some suggestions and concerns. They always provide a free-hand to encourage social activities.”*

*“I think from support point of view it is an amazing organization to work with and I had a remarkable experience till now.”*

-CSR Head, C17 (Service)

***P10b: Perceived organizational support mediates the relationship between employee values and individually-relevant employee outcomes.***

Perceived organizational support plays a crucial role in employees’ contribution towards social causes and organizational goals, encouraging them to work beyond the minimum performance requirements willingly (Lynch *et al.*, 1999; Eisenberger *et al.*, 1986).

*“The culture of our organization is such that it will only work if we have complete support of our top management.”*

*“Yes we have their support, they encourage us to participate, they take our feedback and suggestions as well.”*

-CSR Head, C15 (Service)

*“mainly the facilities is the first and foremost support we get from the higher level, from the management. The employees...volunteers definitely get support from the managers as and when it is needed.”*

-CSR Head, C9 (Service)

When there is alignment between organizational and individual values, the organizations encourage their employees’ participation (refer Table 18). The constant support from the management motivates the employees to achieve individual outcomes like increased satisfaction towards their job, commitment, engagement, and organizational citizenship

behaviour.

*“they get due support as the management itself very much interested in doing social activities.”*

-CSR Head, C8 (Manufacturing)

*“I, on behalf of my colleagues can say that the top management has been very supportive for us. They have always made us feel empowered which doesn’t mean that we are not accountable, that we are but they always encourage us to put forward the ideas, take suggestions, provide freedom to work in our own ways.”*

-CSR Head, C13 (Manufacturing)

*“kyunki ek alag hi khushi hoti h ek aisi company me kaam karne me jo na sirf apne employees ko empower kre support kre par sath sath society ke liye bhi kaam kare (because it is a different kind of happiness when you are working for an organization which not only provides you empowerment and support, but it works for the betterment of the society)”*

-CSR Head, C12 (Manufacturing)

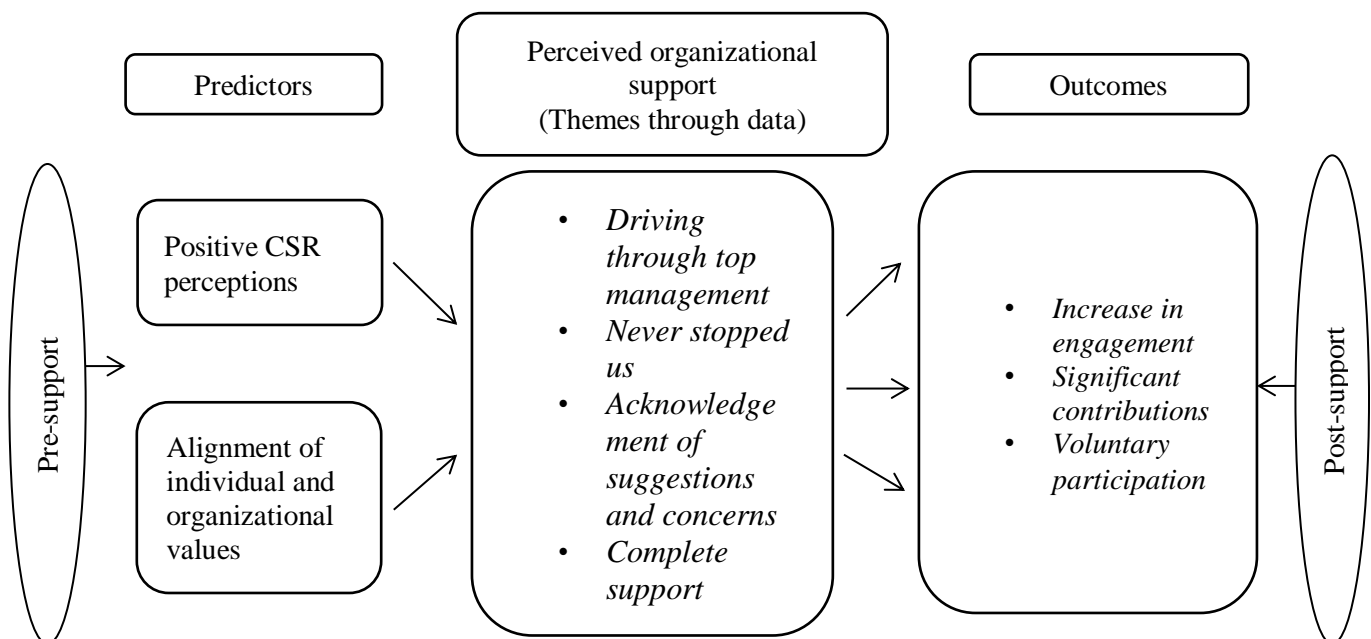


Figure 16: Perceived Organizational Support in Indian Organizations

## 5.7 Suggestions

The interviewees quickly point out the pros and cons of the law. When the participants were asked about the law and the government's role in promoting CSR, they explicitly acknowledged the importance of the law for increased CSR contributions. Although the law plays a very prominent role in CSR practice, interviewees' opinions about the shortfalls in the law cannot be overlooked. The CSR head of a service company highlighted that they overlooked the critical impact of CSR contributions and is focussed only on spending a certain amount,

*"I mean... do you...I mean a very strong...due diligence has to be placed to see if we are doing any impact or not. Right now the law only focus on how to spend the money... be compliant and that's it. I mean there is no botheration on the impact we make..."*

He further added that there is no competition among organizations, and hence, there is no motivation to perform better than others as the law does not differentiate between different organizations' CSR contributions,

*"see competition would have been there, if the company would said that we will be doing some kind of benchmarking and they will be providing... Say for example some kind of grade to the organizations on the three categories good bad or moderate. Once that happens then the impact we talked about earlier...then the impact report will come and then actually competition will be there. But now there is no competition, I mean you can't have competition to spend 2%... 2% to karna hi hai fir competition kis baat ki. Agar aap usmein benchmarking karo (then where is the competition. If you set a benchmark) and you say that it for CSR we will be having grading system that blue and green... Red green and yellow and we will be e-marketing against each other. Then if you are going to Mark green to a company e who is doing exceptionally well and at the same time compliant and is spending more than 2% and making a significant change then obviously all the companies will follow and all the companies will start doing something meaningful. But there is nothing as far now, demanded doesn't say anything like that."*

-CSR Head, C4 (Service)

Further, interviewees suggest that CSR should be connected with public policy in order to have better and extended-term benefits for all, business, government, and society,

*“If we connect it to public policy, we can multiply the number of people who benefit from the action and the investment”*

-CSR Head, C9 (Service)

*“CSR laws are there but there must be some nodal agencies. They should appoint some nodal agency to look after this. Not for us, for the after performance. We are providing, we can provide them funds. But there is no nodal agency where they can knock. One agency should be there who can collect all the return, in real manner. Between US and beneficiaries, there should be one nodal agency which should bridge the gap.”*

*“yes the impact should be, the impact can be very realistic. We are doing good but other companies are not doing it. In our company we have to provide this our company is such that we have to give but other companies they are not doing yet. Have you ever check that? I have appointed you Teacher I am giving new salary of 20000, I will ask you give it back? But there should be a nodal agency appointed government with good people either there should be a Apex body like one NGO or something...”*

*“There must be stewardship, that once we have installed once we have done the stewardship should be there. So basically we are, so that’s the problem. Government is there, government is announcing the policy is only but they are not backing up. It’s a good policy what we have earned from the society, we should give it back but how? Its implementation is not proper by the government. Yes there is no system. There is a very gap between us...”*

-CSR Head, C3 (Manufacturing)

Furthermore, the CSR head of an active CSR organization acknowledges the need to have strategic CSR implementation models for the mutual benefit of business and society,

*“shared benefit, it’s a gradual process, it’s not so easy, it requires a lot of effort lot of activities. It’s the strategic plan for the organisation. Once an*

*organisation is developing a strategy 5 year 10 years strategy, short term long term strategy, it should be the part of that strategy also that how do we imbibe those values to the employees...”*

*“Yes most are not doing it. Yes very much required. a) Strategic CSR model is very much required for any organization today. For any organization the CSR should be integrated to the economic and social benefits that is B, C) it should not only talk about giving back to the society but we should also talk about profits. The CSR should also talk about profits because otherwise we will not be able to sustainability.”*

-CSR Head, C2 (Manufacturing)

### *Summary and Conclusions*

This chapter provides the findings of this research. Our study contributes to the emerging research on CSR in an emerging economy context (Gatti *et al.*, 2019; Jamali *et al.*, 2017; Shirodkar *et al.*, 2018). The findings suggest that CSR in India is philanthropic and viewed as ‘extra work’, and strategic CSR implementation is missing. The research results provide a detailed picture of the nature of the CSR institutional environment in India, the law’s impact, how CSR is implemented, and what factors shape CSR behaviour, especially at the individual level of analysis. The research significantly explains the relationships between institutional environment, predictors, mediating processes, and outcomes at the individual level (refer Table 19). Further, the summary of the examined relationships is presented in the Table below.

Table 19: Propositions and Key Findings

<b>Propositions</b>	<b>Key findings</b>
<i>P1: Institutional environment impacts the organization’s CSR practices and individual-level CSR predictors.</i>	<i>Supported</i> The prevailing institutional environment, the CSR law, impacts the CSR practices of the organizations and the overall perception of social activities. Organizations are primarily motivated to participate in CSR initiatives due to legal obligations.
<i>P2: Employee perceptions of organisational CSR activities influence the individually-relevant employee outcomes.</i>	<i>Supported</i> The findings indicate that employees hold a strong belief in the favourable effects of equitable social contributions on an organization’s social and overall effectiveness. Employee perceptions toward an organization’s CSR efforts are related in a positive manner with individual outcomes such as organizational engagement, commitment,

	job satisfaction, and organizational citizenship behaviour.
<i>P3: Employee values in the given CSR environment impact individually-relevant employee outcomes.</i>	<i>Not supported</i> Among employees, their individual values play a significant role in influencing their involvement in CSR activities. However, the alignment between an employee's personal values and the values upheld by the organization serves as an indicator for attaining individual results, including increased organizational engagement, commitment, job satisfaction, and the demonstration of organizational citizenship behaviour.
<i>P4a: Positive CSR perception of employees impacts their job satisfaction.</i>	<i>Supported</i> Positive perceptions of CSR by employees positively impact the job satisfaction of employees. Employees increasingly participate in social activities because they connect with the organization and feel satisfied.
<i>P4b: Positive personal values of employees in the given CSR environment affect employees' job satisfaction.</i>	<i>Not Supported</i> Individual outcomes aren't solely shaped by the personal values of employees. The convergence of individual values with those of the organization plays a pivotal role in fostering an ethical culture, consequently enhancing employee job satisfaction.
<i>P5a: Employees' positive perception of the organization's CSR activities influences their commitment to the organization.</i>	<i>Supported</i> Primarily, affective commitment in employees is prevalent due to positive perceptions about organizations' CSR activities. Secondly, a few organizations believe continuous commitment is also seen in employees due to remaining committed.
<i>P5b: Employees' positive personal values in the given CSR environment influence their commitment to the organization.</i>	<i>Not Supported</i> Harmonizing organizational and individual values yields a positive effect on employees' dedication to the organization. When a congruent value system exists, employees are incentivized to uphold their commitment to the organization, fostering a shared drive towards accomplishing collective objectives.
<i>P6a: Employees' positive perception of the organization's CSR activities influences their engagement with the organization.</i>	<i>Supported</i> The findings of the research support that positive perception predicts employees' engagement with the organization. The employees in India show cognitive and emotional engagement as they find meaning in association with the organization's values and mission.
<i>P6b: Employees' positive personal values in the given CSR environment influence their organizational engagement.</i>	<i>Not Supported</i> When personal and organizational values are aligned, heightened engagement ensues, as employees experience a sense of liberation to express their genuine identities and exhibit their authentic characteristics.

<p><i>P7a: Employees' positive perception of the organization's CSR activities influences their organizational citizenship behaviour.</i></p>	<p><i>Supported</i> Positively perceived CSR influences the citizenship behaviour of employees. The employees broadly demonstrate civic virtue when they voluntarily contribute to society.</p>
<p><i>P7b: Employees' positive personal values in the given CSR environment influence their organizational citizenship behaviour.</i></p>	<p><i>Not Supported</i> The alignment of individual and organizational values leads to employees' civic virtue OCB. They feel deeply rooted within the organization and perform their duty towards colleagues and society.</p>
<p><i>P8a: Organizational identity mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.</i></p>	<p><i>Supported</i> As a result of organizational identification, employees feel connected and perceive oneness with the organization, which leads to individual outcomes like organizational engagement, commitment, job satisfaction, and organizational citizenship behaviour.</p>
<p><i>P8b: Organizational identity mediates the relationship between employee values and individually-relevant employee outcomes.</i></p>	<p><i>Not Supported</i> Employees' personal values alone cannot solely foster organizational identification. Nevertheless, when employees' personal values are in sync with the values of the organization, a stronger sense of connection to the organization emerges. This sense of affiliation subsequently gives rise to individual outcomes like heightened organizational engagement, enhanced commitment, increased job satisfaction, and a greater inclination towards displaying organizational citizenship behaviour.</p>
<p><i>P9a: Meaningfulness of work mediates the relationship between employee perceptions of organisational CSR activities and individually-relevant employee outcomes.</i></p>	<p><i>Supported</i> The discussion with the interviewees reveal that when employees perceive an organization's positive impact on social welfare, they attribute significance to their own contributions. Their work gains purpose, resulting in a heightened sense of meaningfulness. This increased meaningfulness within their work then translates into outcomes that are personally relevant to them.</p>
<p><i>P9b: Meaningfulness of work mediates the relationship between employee values and individually-relevant employee outcomes.</i></p>	<p><i>Not Supported</i> When individual values align with organizational values, it cultivates an environment where employees discover meaning in their tasks. This sense of meaningfulness serves as a catalyst, motivating employees to pursue outcomes that hold personal relevance.</p>
<p><i>P10a: Perceived organizational support mediates the relationship between employee perceptions of organizational CSR activities and individually-relevant employee outcomes.</i></p>	<p><i>Supported</i> As employees perceive increased support from the organization, their inclination to engage in diverse activities grows. A nurturing organizational atmosphere acts as a positive intermediary in the connection between employees' CSR perceptions and individual-level</p>

	outcomes, including organizational engagement, commitment, job satisfaction, and the display of organizational citizenship behaviour.
<i>P10b: Perceived organizational support mediates the relationship between employee values and individually-relevant employee outcomes.</i>	<p><i>Not Supported</i></p> <p>When employees perceive support from the organization, their motivation to go beyond the basic job obligations is heightened, particularly in instances where the organization is actively involved in social initiatives. Consequently, this perceived organizational support acts as an intermediary, facilitating the connection between personal-organisational alignment and individual-level outcomes.</p>

# Chapter 6- Discussion of Findings

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## 6.1 Introduction

The purpose of this chapter is to discuss the findings of this study. It has been structured as follows. It begins with delineating the main aims of the thesis and highlights the significance of this research. Subsequently, it explains the study's findings in light of existing research. It analyses the findings on the key areas of this research, namely, institutional environment and its influence on the CSR of an organization; predictors at the individual level of analysis, mediating processes at the individual level of analysis, outcomes at the individual level of analysis and their relationships; and additional findings of this research.

## 6.2 Connecting Objectives with Findings

The primary objective of this thesis has been to comprehensively understand and analyse the implementation of CSR practices within a CSR institutional environment governed by regulations. Despite the increased importance of CSR amongst organizations, CSR is still philanthropic. Moreover, CSR research currently lacks an understanding of how the organization's CSR practices are associated with the regulatory pressures, employees' perception of organizations' CSR, employee values of employees, and underlying mediators that lead to individual-level outcomes (Jones *et al.*, 2017). A scarcity of comprehensive investigations into CSR practices within developing economies, such as India, is evident. This research endeavours to make a substantial contribution by extensively exploring the interplay between the institutional environment, organizational CSR practices, influencing factors, intermediary mechanisms, and outcomes at the individual level. The goal is to enhance theoretical understanding and provide actionable suggestions concerning CSR practices in a developing economy where CSR is regulated by law.

The research objectives were designed to delve into the intricacies of the relationship between predictors, mediating processes and outcomes at the individual level in the unique context of India. Here's how the objectives and propositions align with the key findings:

- Objective 1: To develop a micro-level analytical research framework for analysing corporate social responsibility (CSR) practices.

This objective is achieved by constructing a robust analytical framework to investigate CSR practices, predictors, mediating processes and outcomes at the micro-level, providing a comprehensive tool for subsequent investigations (Refer Figure 3).

- Objective 2: To investigate the CSR perception of organizations in a legally regulated institutional environment such as India.

P1 Proposition: The prevailing institutional environment significantly impacts CSR practices. (Supported)

Key Finding: The confirmation that legal obligations primarily motivate organizations to engage in CSR activities emphasizes the profound impact of the regulatory framework on CSR practices.

- Objective 3: To examine the relationship between CSR predictors and outcomes at the individual level of analysis.

P2-P7 Propositions: Positive CSR perceptions and personal values influence various individual outcomes. (Supported/Not Supported)

Key Findings: Employee perceptions of CSR activities positively correlate with organizational engagement, commitment, job satisfaction, and citizenship behaviour. However, personal values alone do not significantly impact these outcomes, emphasizing the importance of individual and organizational alignment.

- Objective 4: To analyse the influence of mediating processes at the individual level on the relationship between predictors and outcomes at the individual level of analysis.

P8-P10 Propositions: Organizational identity, meaningfulness of work, and perceived organizational support act as mediators. (Supported/Not Supported)

Key Findings: Organizational identity, meaningfulness of work and perceived organizational support mediates the relationship between CSR perceptions and individual outcomes. However, organizational identity, meaningfulness of work and perceived organizational support does not mediate the relationship between personal values and outcomes. Instead the relationship between congruent organizational and individual values and outcomes is mediated by the underlined mediators.

Thus, the findings highlight the intricate interplay between CSR perceptions, organizational values, and individual outcomes. While the legal environment significantly influences CSR practices, the alignment of individual and organizational values emerges as a crucial factor apart from employee perceptions in determining positive outcomes. Additionally, mediating processes, particularly organizational identity and perceived organizational support, play pivotal roles in shaping individual-level results. These insights not only contribute to the understanding of CSR dynamics in India but also offer valuable implications for organizations seeking to enhance employee engagement and commitment through CSR initiatives.

## 6.3 Discussion of Findings

### 6.3.1 Predictors

This research contributes to CSR literature by presenting the meaning attached to the individual level predictors ‘employee perception of CSR’ and ‘employee values’ constructs by practicing managers. According to the findings, it is evident that employees’ perceptions are directly influenced by how the organization treats others, especially the nearby community. This understanding adds to the organizational justice literature by analysing employees’ behavioural predictors and outcomes (Wang *et al.*, 2017). The employees in Indian organizations care about the fair social contributions of the organization to society, which indicates their inclination towards distributive justice. They care more about the overall fairness of the organizations towards society and not only towards the employees. However, few organizations believe that employers and the institutional environment have a more significant role than employees in achieving the desired outcomes.

The research revealed that a positive perception of CSR amongst employees positively impact the individually-relevant outcomes, namely, job satisfaction, organizational commitment, employee engagement, and organizational citizenship behaviour. This relationship is mediated by organizational identity, meaningfulness of work, and perceived organizational support (POS). When employees perceive that their organization is actively involved in social endeavours, it has a positive impact on their job satisfaction (Rhoades & Eisenberger, 2002; Glavas & Kelley, 2014), organizational commitment (Turker, 2009; Stites & Michael, 2011), and organizational citizenship behaviour (Rupp *et al.*, 2013; Choi *et al.*, 2015).

Personal values as a predictor in Indian employees are mainly due to altruistic and traditional values. These are amongst the ten fundamental values of Schwartz's (1990) value theory. The altruistic and traditional values are related to universalism, religious values, or the inherited Indian ethos passed from prior generations. Personal values as predictors are intrinsic motivations primarily related to the moral arguments of what are proper or universally accepted principles (Donaldson & Dunfee, 1994). However, the research findings underscore the significance of aligning both individual and organizational values as a potent predictor, surpassing the influence of employees' personal values alone. This is because shared value systems (aligned individual and organizational values) within organizations signify a crucial source of overall organizational goodness that can predict individually relevant outcomes (Aguilera *et al.*, 2007; Heugens *et al.*, 2008). Because if the person-organization fit (values alignment) is low, it will produce lethargic and unmotivated employees due to incompatibility between individual employees and the organization. As a result, the person could leave the organization.

In addition to the values theory, the engagement theory proposes that employees exhibit greater engagement when their personal values align with the organization's values (Kahn, 1990; Rich *et al.*, 2010). This value congruence has led to CSR-facilitated individual outcomes, including heightened levels of job satisfaction, commitment, and an increase in organizational citizenship behaviour (Evans *et al.*, 2010).

### **6.3.2 Outcomes**

According to the study's findings, Job satisfaction is understood as employees' affective attachment to the job, which concerns the organization's social contribution (facet satisfaction). Derived from the social exchange theory (Blau, 1964), an individual's satisfaction is influenced by the organization's and its management's endeavours to appear genuine and non-manipulative in their intentions. When such sincerity is perceived, employees are more inclined to reciprocate by exerting increased work output and offering innovative solutions to work-related challenges. CSR is one of those efforts by the organization which is interpreted as volitional that leads to higher job satisfaction among employees. Proposition 4a is supported as it is believed that employees develop positive or negative perceptions towards their job and the organizational environment depending upon the characteristics of the organization they are working in (Ellickson, 2002). Proposition 4b does not find support, as the alignment between individual and organizational

values affects employees' job satisfaction. When the work environment aligns with employees' personal values, it leads to the cultivation of elevated job satisfaction.

Based on the findings, affective commitment is the most prominent form of organizational commitment among employees in India. Following Meyer and Allen's organizational commitment theory, affective commitment pertains to an employee's sense of identification with and active involvement in the organization. Proposition 5a is supported as, according to the results, the positive perception of CSR employees increases their identification and influences their commitment to the organization. Perceptions about CSR develop continuous commitment (Becker, 1960) in employees, where employees compare the pros and cons of leaving the organization. They fear the loss of affection that has developed over the period with the organization. Consequently, employees express a desire to remain affiliated with the same organization for an extended duration. Proposition 5b lacks support, as it is the alignment of values that impacts employees' commitment, surpassing the influence of individual values alone. Employees are inclined to prolong their association with the organization due to the conviction that their values are harmonized, which is also referred to as normative commitment in literature.

Further, drawing from the organizational justice literature, it is argued that employees' perceptions about how much an organization values its stakeholders (both internal and external) impact their attitudes and behaviour toward their job (Cropanzano *et al.*, 2001, Rupp, 2011). Because the organization addresses the justice and moral concerns of the employees, it contributes to their needs for a meaningful existence. This confirms the findings of Proposition 6a that employees' perception of organizations' CSR is a source of enhanced employee engagement.

Specifically, in India, the employees are *cognitively engaged* with the organization. This understanding implies that employees know their work's meaning and role in the organization and tend to participate in CSR activities.

Further, it is believed that engagement can be improved when job characteristics are meaningful and individual employees thrive in such positive and high in consciousness environments (Christian *et al.*, 2011). The results reveal that employees are engaged with the organization because they believe their values align with the organization. In this scenario, the meaningfulness that employees derive from their participation in social activities leads to subsequent engagement of the employees. Engagement leads to engagement because

employees value the outcome of such activities. Therefore, Proposition 6b is not supported because the impact of values alignment is there rather than merely employee values. Owing to this understanding, the employees in India are emotionally engaged too. Emotional engagement indicates that the employees trust the organization's values, mission, and role in the given environment (Kahn, 1990).

Organ (1988) argues that OCB encompasses all discretionary behaviours that help an individual perform the organizational tasks directly related to and beyond the job. Likely, corporate social responsibility activities performed by an organization can positively impact the individual's citizenship behaviour (Turnipseed, 2002). The positive CSR perception of employees (organizational justice specifically) encourages them to perform their duties beyond the immediate job and portray organizational citizenship behaviours. This study's findings resonate with this understanding, and proposition 7a is supported by evidence from Indian organizations. In India, employees exhibit *civic virtue*, going beyond the minimum job requirements to perform for society.

Researches show that person-organization fit positively predicts employee workplace behaviour (Kristof, 1996). Specifically, value congruence (O'Reilly III, 1991) is the alignment between individual and organizational values. It is established that value congruence over individual values can predict the employees' organizational citizenship behaviour because the compatibility between the organizational and individual values can motivate them to perform beyond their job. The study's findings supported this understanding, and proposition 7b is not supported, which stresses that merely employee values predict the OCB amongst employees.

### **6.3.3 Mediating Processes**

Analysis of the interviews reveals that organizational identity, perceived organizational support, and meaningfulness of work are significant mediating processes between predictors and outcomes at the individual level of analysis.

According to social identity theory, employees feel proud to work with an organization acknowledged for its positive social contributions (Turban & Greening, 1997). Along the same line, social identity theory articulates that employees will be more likely to feel attached to the organization when organizational values match individual values and their self-identity (Sen & Bhattacharya, 2001). Therefore, proposition 8a is supported, and proposition 8b is not supported. Proposition 8a claims that organizational identity mediates the relationship

between CSR perceptions of employees and individually relevant CSR outcomes. This proposition is supported as the study found that employees feel connected with the organization. Their pro-social identity will mediate the relationship between positive perceptions of CSR and individually relevant CSR outcomes (Grant *et al.*, 2008). Proposition 8b asserts that organizational identity mediates the relationship between employee values and individually relevant CSR outcomes. However, the results revealed that higher levels of organizational identification result from value congruence rather than mere employee values, as CSR contributions enable employees to perform their values for the betterment of others at work (Evans *et al.*, 2010).

Meaningfulness of work is very subjective and is related to the content of the work that is true and meaningful to the employees. According to Wrzesniewski's (2003) theory of sensemaking, it is essential to explore the relationship between the employee and his work. Grant *et al.* (2008) argue that value congruence will be a way to contribute to the greater good for employees who keep doing well in high regard. Therefore, proposition 9a is supported, and 9b is not supported. According to Proposition 9a, the meaningfulness of work positively mediates the relationship between perceived CSR and individually relevant CSR outcomes. The findings of the study revealed that the perception of CSR activities and their impact of them influence employees' sense of meaningfulness of work because it helps employees to fulfil their 'calling orientation' to make the world a better place (Bellah *et al.*, 1985; Schwartz, 1994; Glavas & Kelley, 2014). Proposition 9b states that meaningfulness of work mediates the relationship between employee values and individually-relevant outcomes. This proposition is not supported as more than the employee values, the alignment of employee and organizational values is essential for employees. The employees demanding social good will find meaning in their work in organizations that increasingly contribute towards CSR (Jones *et al.*, 2014).

Perceived organizational support is a crucial mediating process that provides psychological safety to employees and encourages them to perform better. The organizational support theory defines that employees positively perceive support from the organization when the organization cares for the well-being of the organization and the organizational policies, norms, and culture is favourable for employees (Rhoades & Eisenberger, 2002). Thus, when employees positively perceive CSR and the overall fairness of the organization, they believe that their organization is supportive. Proposition 10a states that perceived organizational support mediate the relationship between perceived CSR and individually-relevant CSR

outcomes. This proposition is supported because, according to the broader understanding of CSR, all stakeholders, including the employees, are cared for, leading to higher POS. The positive perception of organizational support enables increased employee engagement, leading to commitment, engagement, job satisfaction, and OCB. Proposition 10b states that perceived organizational support mediates the relationship between employee values and individually-relevant CSR outcomes. The research findings do not support this proposition because organizational and individual value congruence strongly predicts this relationship rather than merely employee values.

## 6.4 Navigating Unexpected Results

This section critically evaluates the findings in light of the formulated propositions, aiming to provide deeper insights into unexpected results and offering alternative explanations for the observed patterns. The examination focuses on the unanticipated outcomes related to employee values and their impact on individually-relevant employee outcomes, exploring the role of personal values in contrast to the significance of alignment with organizational values.

P3: Employee values in the given CSR environment impact individually-relevant employee outcomes.

Not Supported. Despite the common understanding of the significance of individual values in CSR literature (Aguinis & Glavas, 2012), the unexpected result prompts a deeper exploration into the interplay between individual and organizational values. This aligns with studies emphasizing the dominance of organizational culture in influencing outcomes (Denison, 1990; Rao & Chhabra, 2016), challenging the notion that individual values alone drive employee-related results.

P4b: Positive personal values of employees in the given CSR environment affect employees' job satisfaction.

Not Supported. Drawing on the ethical culture literature (Treviño *et al.*, 1999), the analysis delves into the intricate dynamics of personal and organizational values. The findings of this proposition prompt a reflection on studies highlighting the essential role of a congruent value system in fostering an ethical culture and influencing job satisfaction. The focus shifts towards the necessity of alignment with organizational values for meaningful outcomes (Choudhary *et al.*, 2019).

P5b: Employees' positive personal values in the given CSR environment influence their commitment to the organization.

Not Supported. The exploration of this proposition extends into CSR literature, emphasizing the shared value system as a predictor for commitment (Dutton *et al.*, 1994; Dhiman, 2019). This result aligns with studies underscoring the central role of organizational values, challenging the assumption that individual values alone drive commitment without alignment with the broader organizational ethos.

P6b: Employees' positive personal values in the given CSR environment influence their organizational engagement.

Not Supported. Reflecting on existing CSR research (Bhattacharya *et al.*, 2008), the analysis emphasizes the impact of value alignment on engagement. This aligns with studies highlighting the necessity of shared values for enhanced engagement, challenging the initial proposition and offering a more nuanced perspective on the dynamics between personal and organizational values in influencing engagement (Vora & Krishna, 2020).

P7b: Employees' positive personal values in the given CSR environment influence their organizational citizenship behaviour.

Not Supported. Grounded in CSR literature (Organ, 1988; Kapoor, 2017), the unexpected result prompts a focus on the essentiality of alignment between individual and organizational values for civic virtue OCB. This finding is emphasizing the role of shared values in driving citizenship behaviour, challenging the assumption that individual values alone are sufficient.

P8b: Organizational identity mediates the relationship between employee values and individually-relevant employee outcomes.

Not Supported. Drawing on organizational identity research (Ashforth & Mael, 1989), the analysis highlights the crucial role of alignment between individual and organizational values. The result leads to a re-evaluation of the interplay between personal values and organizational identity, challenging the assumption that personal values alone shape organizational identity (Pradhan & Singh, 2018).

P9b: Meaningfulness of work mediates the relationship between employee values and individually-relevant employee outcomes.

Not Supported. Grounded in CSR and organizational behaviour literature (Rosso *et al.*, 2010), the analysis underscores the significance of aligning individual and organizational values for meaningful work. This finding prompts a reconsideration of the dynamics, emphasizing the necessity of value congruence for increased meaningfulness (Chen *et al.*, 2019).

P10b: Perceived organizational support mediates the relationship between employee values and individually-relevant employee outcomes.

Not Supported. Informed by research on organizational support (Eisenberger *et al.*, 1986), the focus is on the contingent nature of perceived support on alignment with organizational values. The finding challenges assumptions about the role of individual values in enhancing perceived organizational support, emphasizing the need for alignment (Ramachandran & Ray, 2016).

Therefore, this critical analysis of unexpected results enhances the interpretive framework of the research. The findings suggest that, contrary to initial propositions, individual values alone may not be the sole determinants of certain employee outcomes. Instead, the research underscores the pivotal role of alignment between individual and organizational values, emphasizing the dominance of organizational culture in shaping perceptions and outcomes.

## 6.5 Additional Findings

### 6.5.1 Happiness as a Mediating Process

Happiness at work refers to the positive feelings or emotions resulting from contentment with jobs or organizations (Fisher, 2010). It is an optimistic emotion based on the perception that engagement with the organization will help realize individual goals and morals (Diener *et al.*, 2009). The following exemplary excerpts from the interviews indicate that happiness can be a crucial mediating process for achieving individual-level outcomes,

*“Satisfaction is equal to happiness and when employees participate in social activities, they feel connected and happy.”*

-CSR Head, C9 (Service)

*“employees feel extra energy whenever they do something socially and morally good...they do feel proud about contributing and happy that they could do it...”*

-CSR Head, C17 (Service)

In this line, Harter et al. (2003) believed that individuals feel happy when they find meaning in their work and seek growth opportunities. Therefore, happiness at work can be a key mediator for promoting positive experiences at work and leading to individual-level outcomes.

### **6.5.2 Productivity as an Outcome**

Based on the analysis the research argues that the positive perceptions and interpretation of organizational practices is a predictor that can motivate the employees and generate better productivity. As a result, positive perceptions of CSR and consequent employee behaviour can become a competitive advantage for the organization by creating valuable intangible assets (Porter & Kramer, 2002). This is evident from the following,

*“a happy and inspired team will be a highly productive”*

-CSR Head, C9 (Service)

*“(social responsibility) that is one of the factor. han aur usmein kya hai (and in that case), he will contribute there, satisfaction hogi andr to jab wo kam Karega apna to (when he will be satisfied he will work) obviously jitna output Hua Baki Din Dega na to usse double output wo that day dega (he will provide double output on that day) because you will feel satisfied aur uske bad Mein agale 5 Din kahin na kahin voh hota hai na (and after that you will remain satisfied for the next 5 days at least)...”*

-CSR Head, C7 (Manufacturing)

### **6.5.3 Reduced Employee Turnover Intention as an Outcome**

Turnover intention refers to the extent to which an employee plans to permanently leave the organization (Cascio, 1982). Evidence shows that organizations committed to CSR often find that they can attract, retain quality employees and reduce the turnover ratio.

*“I have seen people not leaving their job also just because they get good support from their management so that they could get engaged in social activities also.”*

This is because employees perceive the CSR of their organization in high regard (Kroh, 2014; Du *et al.*, 2015), and there is value congruence between organization and individuals (Cacioppe *et al.*, 2008)

## 6.6 Summary and Conclusions

This chapter discusses the findings by highlighting the key findings and their theoretical relevance. Out of 17 propositions formulated for the study, eight were not supported (refer Table 19). All the unsupported propositions cater to personal values as a predictor. According to the results, it is evident that alignment of personal and organizational values is a predictor at the individual level of analysis rather than employees' personal values. It also focuses on the additional findings of this research. Additional research findings include happiness as a mediating process, productivity, and reduced employee turnover as outcomes.

# Chapter 7- Contributions, Future Scope, and Conclusions

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## 7.1 Introduction

The detailed findings and discussions of this research are presented in the previous two chapters. This chapter aims to discuss contributions, future scope, and research conclusions. It begins with outlining the contributions towards academia and practice. Subsequently, this research highlights the conclusions, limitations, and future scope.

## 7.2 Contributions of the Research

### 7.2.1 Implications based on findings

#### 1. Influence of Employee Perceptions:

Implication: Organizations in India should recognize that employees' perceptions of CSR are directly influenced by how the organization engages with the community. This underscores the importance of transparent and fair social contributions.

Application: Emphasize CSR initiatives that positively impact the community, as it significantly influences employee perceptions. Communication strategies should highlight the broader fairness of organizational actions beyond employee-focused initiatives.

#### 2. Role of Employee Values:

Implication: Altruistic and traditional values are significant predictors among Indian employees. However, the research emphasizes that the alignment of both individual and organizational values is crucial, surpassing the influence of personal values alone.

Application: Organizations should focus on fostering shared values, ensuring alignment between individual and organizational values. This alignment is more influential than individual values alone, promoting a harmonious work environment. Communicate CSR initiatives as a reflection of shared values, fostering a sense of compatibility and commitment.

#### 3. Job Satisfaction and CSR:

Implication: CSR activities, perceived as volitional efforts and aligned values, lead to higher job satisfaction among employees in India.

Application: Organizations should position CSR as a genuine and non-manipulative endeavour, emphasizing its positive impact on job satisfaction. This aligns with the social exchange theory, where sincerity in organizational efforts enhances reciprocal commitment and satisfaction.

#### 4. Affective Commitment and CSR:

Implication: Affective commitment is prominent among Indian employees, and aligned individual and organizational values contribute to continuous commitment.

Application: Organizations should leverage CSR initiatives to enhance employees' commitment. Communication should emphasize the long-term benefits and the organization's positive values.

#### 5. Employee Engagement and CSR:

Implication: Positive CSR perceptions and shared values contribute to enhanced employee engagement, with meaningful work, organizational identity, and perceived organizational support playing a mediating role.

Application: Organizations should focus on making CSR activities meaningful to employees, emphasizing the purpose and positive impact. Aligning personal and organizational values is crucial for sustaining engagement.

#### 6. Organizational Citizenship Behaviour (OCB) and CSR:

Implication: Positive CSR perceptions and alignment of individual and organizational values encourage employees in India to exhibit organizational citizenship behaviour, going beyond basic job requirements.

Application: Organizations should promote a positive CSR perception, as it serves as a catalyst for employees voluntarily contributing to society. Recognize and reward employees engaging in such citizenship behaviour.

#### 7. Organizational Identity:

Implication: Organizational identity mediates the relationship between CSR perceptions and individual outcomes; and aligned values and individual outcomes, emphasizing the importance of employees feeling connected to the organization.

Application: Foster a positive organizational identity by aligning CSR initiatives with organizational values. Communicate CSR efforts as integral to the organization's identity, reinforcing the notion that these initiatives represent shared values. This alignment contributes to a sense of belonging and connection among employees, strengthening the organizational identity and, consequently, enhancing individual outcomes.

#### 8. Meaningfulness of Work:

Implication: The meaningfulness of work mediates the relationship between CSR perceptions and individual outcomes; and aligned values and individual outcomes highlighting the role of CSR in providing a sense of purpose.

Application: Position CSR activities as meaningful, emphasizing their impact on societal well-being. Connect CSR initiatives to employees' sense of calling and contribution to a better world. By aligning CSR efforts with individual values and emphasizing the purposeful nature of the work, organizations can enhance the perceived meaningfulness of employees' roles, positively impacting individual outcomes.

#### 9. Perceived Organizational Support (POS):

Implication: POS mediates the relationship between CSR perceptions and individual outcomes; and aligned values and individual outcomes, indicating the importance of employees feeling supported by the organization.

Application: Organizations should ensure that CSR initiatives reflect care for all stakeholders, fostering a positive perception of organizational support. Emphasize the broader positive impact of CSR on employee well-being and engagement. By aligning CSR practices with organizational values and emphasizing support for employees and the community, organizations can strengthen perceived organizational support, contributing to positive individual outcomes.

### **7.2.2 Theoretical Contributions**

#### 1. Micro-level Research Framework:

**Contribution:** This research has developed a comprehensive micro-level research framework, enabling the exploration of relationships between predictors, mediating processes, and outcomes at the individual level of analysis.

**Significance:** The framework improves the depth of understanding in CSR literature by examining individual responses and the underlying mechanisms, contributing to a more nuanced comprehension of CSR dynamics.

## 2. Influence of Perceived CSR and Personal Values:

**Contribution:** The research uncovers the influence of perceived CSR and emphasizing the crucial role of congruence between employee and organizational values as predictors of individually-relevant outcomes.

**Significance:** This finding adds depth to CSR literature by revealing that organizational identification, meaningful work, and perceived organizational support are significantly influenced by favourable CSR perceptions and the alignment of individual and organizational values, leading to more favourable outcomes.

## 3. Examination of Mediating Processes:

**Contribution:** The research not only acknowledges the role of mediators like organizational identification, meaningful work, and perceived organizational support but also explores the context under which these mediators lead to favourable outcomes.

**Significance:** By providing insights into the contextual nuances, the research advances prior studies, offering a more nuanced understanding of how mediators operate in the relationship between perceived CSR and outcomes, such as employee engagement, commitment, OCBs and job satisfaction.

## 4. Systematic Exploration of Individual Outcomes:

**Contribution:** This research systematically examines individually-relevant employee outcomes of CSR, including job satisfaction, organizational commitment, employee engagement, and OCBs.

**Significance:** The detailed exploration of these outcomes, along with the chosen mediating processes, enriches the understanding of how CSR initiatives function within organizations and their impact on employees at the individual level.

## 5. Insights into Individual-Level Predictors:

**Contribution:** The research extends the understanding of CSR by shedding light on individual-level predictors that influence outcomes, providing a more holistic view of CSR's impact on employees.

**Significance:** By elucidating the intricate relationships between employee perceptions, values, and organizational outcomes, the research contributes to a nuanced comprehension of the functioning of CSR initiatives within organizations.

### **7.2.3 Practical Contributions:**

#### 1. Institutional Environment and CSR Activities:

**Contribution:** The research highlights the narrow interpretation of CSR in the institutional environment, emphasizing the need for a shift from obligatory and philanthropic contributions to a more strategic and opportunistic approach.

**Significance:** This practical insight calls for organizational reorientation, moving beyond mere compliance with legislative requirements and adopting a more strategic and impactful CSR approach aligned with the core business.

#### 2. Policy Reforms in CSR:

**Contribution:** The study underscores the need for policy reforms in CSR regulations, advocating for stricter measures, impact measurement, and awareness provisions.

**Significance:** The call for policy reforms addresses the limitations in the existing legal framework, advocating for a more comprehensive and proactive approach to ensure meaningful CSR practices and discourage non-compliance and window-dressing.

#### 3. Indian Ethos and Social Responsibility:

**Contribution:** The research emphasizes the influence of the inherited ethos in India, rooted in concepts of dharma and karma, shaping socially responsible behaviour among management and employees.

**Significance:** Understanding the moral underpinnings provides practical insights for organizations operating in India, guiding them on how to align CSR initiatives with the cultural and ethical fabric of the country.

#### 4. Strategic Focus on CSR and Human Resources:

**Contribution:** The research provides guidance on strategically aligning CSR and human resource efforts to achieve organizational, individual, and social goals.

**Significance:** This practical implication aids organizations in directing their CSR initiatives towards meaningful outcomes by leveraging employee values and perceptions. It emphasizes the importance of ethical training and robust internal communication systems.

#### 5. Support Systems and Employee Participation:

**Contribution:** The study advocates for robust support systems encouraging employee participation in CSR initiatives, predicting positive employee perceptions and future outcomes.

**Significance:** Organizations are urged to prioritize internal support systems, fostering a culture that encourages active employee involvement in CSR. This approach is identified as a key driver for positive employee perceptions and, consequently, organizational success.

In summary, the findings suggest that organizations in India should strategically position CSR initiatives as genuine, meaningful, and aligned with organizational values. Transparent communication about broader societal contributions and fostering a positive organizational identity are critical. Aligning individual and organizational values is a key driver of positive outcomes, emphasizing the need for a cohesive value system within the workplace. Recognizing the mediating role of factors such as organizational identity, meaningful work, and perceived organizational support provides actionable insights for organizations seeking to maximize the impact of CSR on individual outcomes. The theoretical contributions deepen the understanding of individual responses to CSR, offering insights into predictors, mediating processes, and outcomes. On the practical front, the study guides organizations in navigating the institutional environment, advocating for policy reforms, and strategically aligning CSR initiatives with cultural and ethical values.

### 7.3 Limitations and Future Scope

The research covers divergent aspects of a developing country and micro-level CSR research, yet there are several limitations that future research could overcome. The limitations and future research directions are discussed as follows:

1. Cross-Cultural Comparisons:

Consider conducting cross-cultural comparisons to explore variations in CSR practices and micro-level relationships among different types of organizations across diverse cultural contexts. This can provide insights into how cultural nuances influence predictors, mediating processes, and outcomes.

## 2. Multilevel Framework Development:

Future research could delve into the development of multilevel frameworks, encompassing Macro-Meso-Micro levels of analysis. This approach would facilitate a more comprehensive understanding of the intra-level relationships between predictors, mediating processes, and outcomes, offering a holistic perspective on CSR dynamics.

## 3. Case Comparisons and Large-Scale Surveys:

Extend the research methodology by incorporating case comparisons and large-scale employee surveys. This would not only enhance the depth of analysis but also contribute to more generalizable results, allowing for a broader understanding of CSR dynamics in different organizational contexts.

## 4. Exploration of Moderating Conditions:

Investigate moderating conditions such as cultural backgrounds, personality traits, and other contextual factors. Understanding how these elements interact with predictors, mediating processes, and outcomes can provide nuanced insights into the contingencies that shape the relationship between CSR practices and employee responses.

## 5. Longitudinal Studies:

Undertake longitudinal studies to track the evolution of CSR practices and their impact over time. This would contribute to a dynamic understanding of how CSR relationships unfold, providing insights into the sustainability and long-term effects of CSR initiatives on individual and organizational outcomes.

## 6. Comparative Organizational Analysis:

Conduct comparative analyses across various organizations to identify patterns and variations in micro-level CSR dynamics. Explore how organizational characteristics, such as size, industry, and structure, influence employee perceptions, values alignment, and outcomes.

## 7. Influence of Leadership Styles:

Examine the role of leadership styles in shaping micro-level CSR outcomes. Investigate how different leadership approaches impact employee perceptions, values alignment, and engagement with CSR initiatives. This can contribute to a better understanding of the leadership factors that enhance or hinder CSR effectiveness.

By addressing these future research directions, scholars can contribute to a more nuanced and comprehensive understanding of micro-level CSR dynamics, providing valuable insights for organizations aiming to optimize their CSR strategies for employee and organizational well-being.

## 7.4 Conclusions

This research aimed to evaluate the understanding of CSR practices in a developing country with a unique CSR environment and to explore the micro-level relationships. The main objectives of this research (refer Table 5), objective one, is addressed in Chapter 3 by developing a micro-level research framework based on an extensive literature review; objectives two to four are addressed in Chapters 5 and 6 by analysing the propositions developed based on the research framework.

The findings draw attention to the current CSR understanding and practice in India. The research finds diverse perspectives concerning the implementation and drivers of CSR in a regulated CSR environment. The results highlight the role of government in promoting social activities and reveal the CSR implementation process after the transition from voluntary to mandatory CSR. This research marked the emergence of law as a significant predictor of CSR in India. Apart from the law, Indian Inherited ethos, which stems from individuals' personal values, helps in CSR engagement at the macro and micro levels. Further, the findings disclose that CSR implementation is multifaceted, subject to different meanings and narrow interpretations, leading to unclear and unsystematic CSR practices.

In addition to the macro-level CSR practice, the micro-level relationships analysis reveals the predictors, mediating processes, and individually relevant CSR outcomes. The results of the inductive analysis demonstrated that positive CSR perception of employees is based on distributive justice, and universalism and tradition are the employee values that influence the outcomes. Further, the research reveals that the effects of perceived CSR and employee values on employee outcomes are mediated by factors such as employees' organizational

identification, the sense of meaningfulness in their work, and perceived organizational support (POS). The findings show that positive perception and aligned values can lead to individually relevant outcomes such as organizational commitment, employee engagement, job satisfaction, and OCB. When employees perceive their organization's CSR initiatives through the lens of their own judgment and moral comprehension, it results in heightened satisfaction. Positive employee perception and aligned values result in affective and continuous commitment amongst employees where they share their ideas, voluntarily engage in social activities, and remain with the same organization for longer. Cognitive and emotional engagement is also increased due to positive employee perceptions and alignment of values. Employee perceptions about CSR and aligned values respond better to CSR by developing stronger OCB amongst employees. Furthermore, the research findings unveil another mediating process: happiness and outcomes: productivity and reduced employee turnover. Therefore, this research provides a direction for understanding how organizations can drive their employees to engage in effective and socially responsible behaviours.

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# APPENDIX A

## Interview Instrument

1. What do you think about the existing CSR laws?  
(When you answer, consider all stakeholders: corporations, government, industry think tanks, media, employees, and customers)\*
2. What do you do to communicate your CSR activities? What are the decision-making processes regarding CSR and profits? How do you balance them?  
(Separate department, manager, board, mechanism)\*
3. Are you aware of any rankings or rating agencies such as Futurescape, NASSCOM, NGOBOX, and CII? What is their role, and how can they change/ impact CSR activities in India?
4. Do you have training sessions for CSR with unions, employees, community groups, investors, and schools? Does your company participate in CSR forums?  
(CSR summit, CSR conferences, training sessions)\*
5. a) What inspires you to engage in CSR? (Self-regulation, self-beliefs, or industry regulations)  
(Participating in socially responsible activities can achieve a favourable public image. What is your take on this?)\*  
What CSR activities has your company undertaken and focused on?  
(What does CSR include? From which sources do you learn of CSR?)\*  
b) Is the legal mandate why you engage in CSR? Please explain.  
(Why do you think firms tend to act responsibly?)\*
6. What do you think is the impact of CSR on employees?  
(What they think, know about it)\*
7. What is the effect of employees' personal values on the organization's CSR? Is it important for you to align organizational and employee values?  
(Employee values – regarding the firm, colleagues, pay and compensation, societal contribution)\*
8. How do you motivate employees to participate in the CSR activities of your organization? How do you plan your CSR activities?

\*Follow-up questions.

9. (a) How is employee behaviour affected by the existing laws on CSR?  
(b) Can individual behaviour be controlled by such social and environmental laws?
10. Being aware of CSR and environmental degradation in India, how does your top management decide what to do and how to make profits?  
(Do you think we need laws to promote the mutual benefit of business and society?)\*
11. What do you think employees identify with the organization due to positive CSR perception? Will it increase individual outcomes like job satisfaction, commitment, and engagement?
12. How do social practices lead to job satisfaction among employees?
13. The perception of employees about the honesty and truthfulness of the organization, especially in their social activities, will it impact the job satisfaction, engagement, and commitment of employees and how?
14. CSR activities lead to the meaningfulness of work and, ultimately, job satisfaction, employee engagement, and commitment. Please comment.
15. Positive CSR perception and support from the organization (organizational support for employees) in valuing employees' contributions will help them achieve their personal and organizational goals. If yes, please elaborate.  
(It will lead to individual as well as organizational outcomes)\*
16. Why do you think employees of your organization are satisfied with their job?  
(Is CSR one of the reasons for the same?)\*
17. What are the work ethics that you follow concerning the employees? How is fairness with co-workers and contributions for social welfare affected by CSR contributions?

\*Follow-up questions.

## APPENDIX B

### Details of participants

<b>Participant ID</b>	<b>Time and Date</b>	<b>Industry Type</b>	<b>Size</b>	<b>Participant Position</b>	<b>Experience</b>	<b>Gender</b>	<b>Time Taken</b>
1	11-Jul-19	Automobile Manufacturing	Small	Top Management (responsible for CSR)	5 Years	Male	36 minutes 35 seconds
2	09-09-2019	Automobile Manufacturing	Large	CSR Head	12 Years	Male	1 hour 16 minutes
3	01-10-2019	Automobile Manufacturing	Large	Top Management + CSR head	7 Years	Male	1 hour 24 minutes
4	28-10-2019	Financial Service	Large	CSR Head	4 Years	Male	35 minutes 23 seconds
5	21-12-2019	Textile Manufacturing	Large	HR Head + CSR Head	8 Years	Male	40 minutes 58 seconds
6	05-01-2020	IT Service	Large	CSR Head (North Zone)	2 Years	Female	35 minutes
7	17-03-2020	Plastic Manufacturing	Large	General Manager	12 Years	Male	46 minutes
8	03-04-2020	Textile Manufacturing	Large	Senior Executive	10 Years	Male	40 minutes
9	27-04-2020	Consumer Service	Large	CSR Head	11 Years	Male	35 minutes
10	15-05-2020	IT Service	Large	CSR Head	12 Years	Male	30 minutes
11	10-06-2020	Consumer Product Manufacturing	Large	HR Head + CSR Head	5 Years	Male	27 minutes
12	07-07-2020	Medical Devices and equipment Manufacturing	Large	CSR Head	13 Years	Male	45 minutes

13	02-10-2020	Consumer Product Manufacturing	Large	CSR Head	4 Years	Male	40 minutes
14	07-11-2020	Consumer product Manufacturing	Large	CSR Head	9 Years	Male	33 minutes
15	29-05-2020	IT Service	Large	CSR Head	7 Years	Male	30 minutes
16	22-07-2020	IT Service	Large	CSR Head	10 Years	Female	32 minutes
17	08-08-2020	Financial Service	Large	CSR Head	7 Years	Male	39 minutes
18	19-09-2020	Financial service	Large	CSR Head	6 Years	Male	29 minutes
19	21-10-2020	Consumer Service	Large	CSR Head	3.5 Years	Female	41 minutes
20	17-12-2020	Medical equipment Service	Large	CSR Head	5 Years	Male	37 minutes

## APPENDIX C

### INFORMED CONSENT

This is to certify that I, \_\_\_\_\_ belonging to \_\_\_\_\_, hereby wilfully agree to participate in research on *Corporate Social Responsibility Implementation* conducted by Ms Aashna Sharma, Research Candidate, LM Thapar School of Management, Thapar Institute of Engineering and Technology, India.

Name:

Date:

Signature: