AN OVERVIEW OF CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEES' PERCEPTIONS

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Abstract: *The existing investigations on Corporate Social Responsibility (CSR) and its relationships are concentrated towards the impact on the organization's performance from a macro level perspective. However, this study brings in the perspective of the employee towards the concept and the way CSR empower their value proposition. Moreover, the research gathers data from different studies to understand the development of CSR and its implication in different applications. The concept was studied in different contexts, where interests in it was demonstrated across organizations and showed variations in dimensions and perceptions. The developed dimensions of CSR are driven towards the behaviour that describes social responsibility, or in other instances towards the identity it conveys. The current research investigates the influence of the context on the perception of employees towards corporate social responsibility. The outcome of the study improves the approaches to the concept and the models that describe its impact, as well as addressing the relationship from the view of the organization-employee relationship. Subsequently, the results show that a context-influenced perspective on the matter can eventually empower organizational performance.*

Key Words: *Corporate Social Responsibility (CSR), CSR dimensions, Employees' perceptions.*

1. INTRODUCTION:

The significance of corporate social responsibility (CSR) has increased over the past decades to become a key strategic goal for organizations, which also facilitated the interest in it within the academic field of different disciplines, such as law, sociology, and business management (Abd-Elmotaleb et al., 2015). The nature of the literature on the subject is specific to certain macro relationships, which were all proven to be important. Peloza (2009) studied the impact on financial performance by CSR through understanding the possible measurement models. The implementation strategies of the concept, in addition to differentiations from similar concepts, were discussed by Waddock (2004) and Carroll (1999). Different measurement scales were reviewed by Wood (2010), while Peloza and shang (2010) addressed value-added sources of the concept from the views of different types of stakeholders. The application on the concept different based on the discipline of interest (Aguinis and Glavas, 2012; Jamali and Laram, 2016). A generalized perspective presents CSR as the broadening of organizational pursuit beyond financial gains with its commitment towards it to include societal goodness within its stakeholder community. The literature also shows that administrating CSR is critical in determining organizational performance (Albasu et al., 2015; Jamali et al, 2015).

Nonetheless, there were very limited studies that investigated relationships between CSR and employee-focused concepts. The gap in the literature is denoted by different scholars with the recognition of the importance of employees as main assets and stakeholders in organizations. Furthermore, it is shown that CSR policies in organizations affect the perspective of employees towards their companies. Despite the availability of modelling and measurement tools for these relationships with employee-focused concepts, they have been overlooked in empirical investigations (Al-Halbusia & Tehseenb, 2017). Aguinis and Glavas, (2012) confirmed that only 4% of the CSR research take an individual-level perspective. One of the main research barriers for CSR employee perception is the inability to create a reasonable consensus on its theoretical model, where three distinctive models are arguing their views: Carroll-based model (Maignan & Ferrell, 2001), stakeholder-based model (Egri et al., 2004), and justice-based model (Rupp et al., 2006). The availability of these models did not encourage sufficient application and investigation of the employee's perspective towards CSR. Thus, an understanding of the available models and implementations on

the subject can facilitate the comprehension of the relationship. Based on the gap within the literature, it is crucial to carry out more investigations on the relationship between CSR and its dimensions, and employee's perspectives portrayed through behaviour and attitude, by exploring theoretical models and conducting empirical research. The limited studies on CSR and stakeholders are mainly focused on the external perspective of customers, community, and investors, while internal stakeholders are excluded from these investigations. Therefore, the main aim of this paper to study CSR models with focusing on employees' perceptions and attitudes about corporate social responsibility as they are internal stakeholders in an organization and their awareness of it, by answering the question: what might employees CSR perceptions predict?

1.1. OBJECTIVE:

The review performed in this article aims to study the perspectives of employees' perceptions towards CSR, and their role in the success of CSR policies, as internal stakeholders.

2. LITERATURE REVIEW:
Corporate social responsibility (CSR):

The implication of CSR on business practices and organizational behaviour is distinguished through its positive role in imposing desirable social changes. Additionally, the need for sustainable growth and positive change management requires adopting sound CSR practices. The contribution of the organization towards better social and environmental values became a measure for its performance, which widens the understanding of performance beyond the financial perspective (Mallory & Rupp, 2014).

2.1. CSR Concept and Definitions:

The understanding of CSR as a concept has changed amongst scholars in the recent years. The whole concept was triggered by Milton Friedman in 1970, when he stressed the responsibility of organizations towards their communities. Since then, the CSR has been researched in a detailed manner rather than questioning its legitimacy. The research started by conceptualizing it to reveal its influencing factors. The initial studies on the subject were more interested in the relationship with organizational performance, rather than any business variable, which gave the research domain a macro perspective (Al Halbusia & Tehseenb, 2017).

Corporate social responsibility is often interchanged with other concepts like corporate social performance, sustainable responsibility, corporate citizenship, sustainable expansion, and corporate sustainability. In an ideal business conduct, the organization is expected to design and implement its operations and policies in a manner that ensures adherence to international norms, ethical conduct, and law compliance. It also means that the organization works to take responsibility for its actions and the way they affect the public, including stakeholders, community, employees, customers, and the environment (Carroll & Shanana, 2010; Dutta, 2016). The most common definition of CSR is the voluntarily action of the organization to incorporate environmental and social challenges into their interactions and operations (Commission of European, 2001).

Another common definition of the concept is the commitment of the organization to enhance quality of life for employees, their families, and communities with the same levels as their commitment to economic development (WBCSD, 1998). Nonetheless, definitions of the concept in the literature are often biased with the narrow interests of the researchers, which prevented the creation of the consensus on a solid definition that can serve the purpose of all study types (Dahlsrud, 2006). For example, a simple definition of CSR is the administration of social good by the organization to exceed economic development interests and abidance to law (Al Halbusia & Tehseenb, 2017). Other definitions confirmed this objective but with drawing attention towards regulations that encourage organizations to meet their environmental and social responsibilities without direct reinforcement (Gavrila, 2019). Aguinis (2011) defined CSR is policies and actions by the organization that changes its performance model to a broader threefold of environmental, social, and economic while being able to meet the expectations of stakeholders. It is then evident that any performance model in that context has to be analysed in different levels from the single individual to the sector level. The inclusion of external, as well as internal, stakeholders equally is a significant part of CSR conceptualization, and it also defies the conventional business view to only be concerned with its direct clients (Albasu et al., 2015). An adequate definition of the concept is that presented by Waldman et al. (2006) is those actions by the organization, excluding those enforced by law, to promote social good regardless of the apparent corporate benefits.

In this context of understanding CSR, the concept can be categorized into four classifications when a stakeholder-focused framework is adopted (Farooq et al., 2013):

- Responsibility towards different stakeholders of social or non-social types through administrating CSR towards NGOs, future generations, ecological systems, and social communities.

- Responsibility towards workers in the organization through improving their organizational and social well-beings, which can be achieved by focusing on aspects like union relations, job security, safety, justice, and career development.
- Responsibility towards clients through implementing best practices possible to serve them with the best products or services, which can be indicated through adopting customer feedback processes, customer care, and improving product safety.
- Responsibility towards governmental entities through best compliance with safety, social conduct, legal, and tax regulations.

2.2. The Development of CSR:

The desire of stakeholders in high-income and developed countries to ensure compliance of organizations with their interests and concerns motivated the development of the corporate social responsibility concept (Low, 2016). Since inception around the 1950s, some organizations started to monitor their business conduct to meet stakeholders' expectations, despite the lack of adequate governmental regulations (Bowen, 1953). The movement towards CSR as an obligatory concept strengthened with the appearance of advocacy groups for environmental and customer rights in the next 20 years. The most advocated rights up to the 1970s were focused on user safety and emissions. The strong push by advocacy groups and their influence on public perception forced organizations in the 1980s to start adopting internal processes that serves the purpose of CSR, such as public relations and ethical policies. This led to the acceleration of the movement in the 1990s, which changed business approaches and processes to a great extent, especially as businesses with knowledge and service-focused sectors started emerging in worldwide markets, as shown in Figure 1. The rapid changes over the past few decades increased the interest of organizations in CSR and its potential to determine performance if implemented into their strategies (low, 2016).
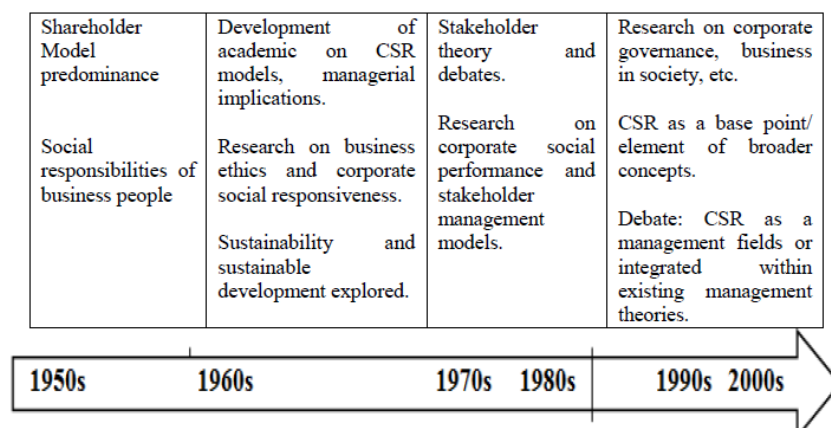

Figure-2.1. Evolution of CSR Research since 1950s (Low, 2016)

As a result of this, many companies have now started performing CSR activities more attentively. Collectively when so many companies are taking initiatives, it is supposed to have a positive impact not only on the development of the society, but also on economic growth, green and clean environment and contributing to increasing goodwill of organizations. This is the reason why CSR is gaining so much popularity as it represents a win-win case for organizations. Companies are able to benefit its stakeholders along with its own benefits like increasing sales, high return on investment, greater retention ratio of employees, higher net profit, better working environment, association of employees towards their companies, more customers, and better utilization of resources (Gujrati & Sundaram, 2019).

2.3. Types of CSR:

The elements of CSR are categorized into external and internal dimensions, where the external element refers to the commitment of the organization towards the environment, local communities and their entities like NGOs, governmental entities, clients, suppliers, and business partners (Commission of European, 2001). Additionally, the internal element is targeted towards the employees of the organization by effectively enhancing their psychological and physical working conditions (Vives, 2005). There are many approaches that can be utilized to administrate CSR internally such as reinforcing family-work relationships, ensuring equal opportunities for everyone, providing sufficient trainings and career development tools, and prioritizing the well-being and healthiness of team members.

Table 1 shows the two main elements of CSR with different approaches and practices that are used in each of them (Rupp &Mallory, 2015).

Table 2.1. CSR activities according to the internal versus external designation

Internal CSR	External CSR
Employee training	Activism
Continuing education programs	Philanthropic giving
Safe working environments	Community development programs
Diversity policies and practices	Volunteerism initiatives
Daycare programs	Environmental sustainability programs
Ethical labor practices	Economic development efforts

Source: Rupp & Mallory, (2015).

2.4. Dimensions of CSR:

The influence of businesses on environmental and social concerns have gained attention globally, especially with accelerated increase over the past decades that led to permanent environmental adverse impacts and the increase of social weakening factors in a complex manner. As an attempt to resolve these issues, CSR is presented as a potential solution where an organization can contribute to solutions in these domains as a priority besides focusing on economic development, or at least minimize its negative impacts on them. Three principles determine that effectiveness of a CSR through a threefold of the environment, society, and economy with direct connection to corporate social responsibility (D'Aprile & Talo, 2013). Subsequently, these core principles or dimensions define the establishment and development of organizational strategies and policies.

Social Dimension: it includes humanitarian and ethical operations that are performed by the organization. Humanitarian operations are those that the organization adopt to support causes of concern by the society, while ethical operations are about developing the most just policies and practices that allow customers and employees to be treated fairly (Alharthey, 2016). Carroll (1979) distinguished between the old and modern responsibilities of the organization when it comes to ethics. While legal and economic responsibilities are obligatory for the organization, those of ethical nature are anticipated or desired. An old-fashioned style of business management recognized the crucially of meeting economic and legal obligations but limited deep relationship between the organization and its social context. However, the modern style redefined this relationship to become more interactive and responsive. Furthermore, the adoption of CSR in management allows the organization to understand the impact of its activities on society, which is the main sustainable resource the enables business to continue (Shahzad et al., 2020).

Environmental Dimension: it is concerned with the preservation of ecological systems and natural resources for the creation of sustainable development (Shahzad et al., 2020). The environmental goals of organizations produce initiatives that are focused towards two main objectives: reduction of greenhouse gases and pollution elimination. Due the growth in environmental awareness globally, organizations incorporated environmental goals into their strategies and plans, and put them into implementation to establish good citizenship status within their societies (Alharthy, 2016).

Economic Dimension: the responsibilities of the organization at this dimension are viewed as typical. However, it is important for the organization to consider the needs and desires of the society when producing goods or providing services (Carroll, 1979, p. 500). The dimension is not against profitability but by perceiving the dimension in this manner, organizations are able to fulfil their obligations as the source of prosperity and well-being of the society (Carroll & Shabana, 2010). Responsibilities within this dimension prioritise the humanitarian, environmental, and ethical requirements of the society, while developing a growing and thriving business for it. The balance created between these factors allows for sustainable economic development (Alharthy, 2016). An organization carries on four main economic responsibilities that are targeted towards its direct stakeholders (Kanji & Chopra, 2010):
   1) Profitability: the financial added value added by the organization through providing products or services that can be sold for prices that exceed their costs.

2) Transparency: An organization achieves this by providing open, clear, and comprehensive information about its activities with access to all direct stakeholders, including financial reports, strategic plans, and standard practices and processes.

3) Fair conduct: it refers to the commitment of the organization to provide all employees, suppliers, and customers with the same treatment and financial criteria without discrimination.

4) Sustainability: the long-term relationships created with customers, employees, and suppliers with enhanced practices enable the organization to achieve sustainable business model.

3. Employees' CSR Perceptions:

It is evident that business management literature gave a great importance to the perceptions of employees of their work environments. It can also be observed that there are significant studies that were dedicated for behavioural changes of shareholders and customers with changes in social performance. However, there an apparent gap in addressing employees and CSR in the literature and very few studies provided adequate information on the relationship (Closon et al., 2014; Tandoh, 2015). In recent years, corporate social responsibility was started to be researched from a psychological point-of-view to study the reactions, attitudes, behaviours, and perceptions of individuals of different position from the organization towards CSR, such as misconducts and unfairness (Abd-Elmotaleb et al., 2015). Whereas there are several studies that examined the relationship between the social performance of the organization and the perceptions of its employees, where they focused on studying behaviours and attitudes within the work environment (Greening & Turban, 2000; Evans & Davis, 2011; Backhaus et al., 2002; Albinger & Freeman, 2000). The results from these studies strongly imply that the organization's social performance impact the behaviours and attitudes of its employees. Moreover, there has been an indication in the literature that this effect extends to potential employees or future prospects, where they are highly attracted to organizations with high social performance and less attracted to those with less social interests (Tandoh, 2015).

There are studies in the literature that established the connection between the internal dimension of CSR, positive attitudes and perceptions of employees, where other few studies explained that connection with the external CSR dimension through empirical data (Closon et al., 2014).

The activities that are classified under CSR operations can be measured through different stakeholders; however, it is not always the case that this measurement is carried out efficiently by employees of the organizations. Such operations can be viewed as wasteful by some employees and it is challenging to create a collective perception for the whole members of the organization.

Moreover, the mission of CSR may not be embraced or supported based on its apparent agenda by the whole workforce. Such a challenge is even observed with less problematic activities like those that contribute to research of cancer. In that sense, some employees can oppose such research due to tests performed on animals. Another example can be given about CSR activities that support public schooling and the opposition of some employees to these campaigns due to their perception of better education in private schools. The perception of employees towards CSR can be more aggressive as they might believe that those budgets should be invested in the economic development of the organization to fund their own prosperity rather than the community (Friedman, 1970). Therefore, the research outcomes of the relationship between CSR and employee perception is greatly influenced by the type of population there the study is applied. Samples from more open populations can show high positive relationships, while those from opposing populations can show no relationship, or even a negative impact (Al Halbusia & Tehseenb, 2017).

Thus, compatibility between issues that are regarded as important by the employees and the values that are promoted as essential in the organization is expected to influence perceptions on the relationship. Furthermore, the ethical compatibility between the organization and its employees have been demonstrated to influence key organizational indicators, such as turnover, job satisfaction, and organizational commitment. The stronger the connection between the promoted values by the organizations and the values believed in by the employees, the higher chances of a strong emotional and cognitive connection that can empower the role of CSR. Additionally, CSR motivated activities, such as volunteering and diversity management, as expected to yield better outcomes with a better connection between the values of the organization and its employees, and it is also expected to greatly increase confidence and sense of identity among employees (Gond et al., 2010). CSR activities also reflect the level of compatibility between the organization and its employees based on their contribution to programs through financial contributions and volunteering. Moreover, those values can be highly believed by the employees and lead to the creation of CSR activities that are pioneered and led by the employees themselves. Despite the fact that employees are able to engage in social responsibility through private initiatives, the magnitude and impact of CSR can be higher due to better management and financial capabilities of corporations. The comprehension of the relationship between CSR and the perceptions of the employees towards it comes with great significance as it influences the effectiveness of CSR

activities and the extent of their influence. In other words, the behaviours and attitudes of the employees determine the success of social responsibility initiatives by the organization. Subsequently, the impact of CSR on employees is mediated by that perception with three factors determining the strength and nature of impact: CSR orientation, CSR beliefs, and CSR compatibility between the organization and its employees (Gond et al., 2010; Haski-Leventha et al., 2015). In a broader view of the relationship, it is deemed that the impact of CSR initiatives on behaviours and attitudes of the employees are limited by the perception of employees of their significance and expected outcomes. The impact of perception of the employees on CSR initiatives is explained by Low (2016) through three points:

- The initiation of corporate responsibility can emerge from employees when they exhort pressure on corporations towards more socially considerate roles.
- CSR programs that are targeted towards environmental issues demonstrated that employees had major roles in supporting these causes and influenced policy changes.
- The evaluation of corporate actions and CSR policies is carried out significantly by employees as an important portion of the stakeholder groups.

3.1. Perception of employees of external and internal CSR dimensions:

It is ironic that less attention is drawn towards the relationship between employee perception and the internal dimension of CSR, despite it being concerned with employees as the major internal group within the organization, and the dimension being concerned with employee well-being and needs. Additionally, studies on the external dimension of CSR did not demonstrate the effect of the employees on the success or failure of its related initiatives. Moreover, there is no indication of the effect of behaviours and attitudes of employees on external CSR within the literature. Even when such a connection is established in research, it is often referred to the impact of these attitudes on identity within the organization (Abd-Elmotaleb et al., 2015). The approach described led to the emergence of the concept of Organizational Identification (OI), which theorizes on the relationship between the behaviours and attitudes of the employees and the CSR initiatives of their organizations. The justice theory adopts a different approach, where three judgements determine the perception of employees of CSR in their organizations: bureaucratic, distributive, and interactive, which are also determined with emotions and needs: meaningful existence, sense of belonging, and desire to control (Rupp et al., 2006).

3.2. Employee Awareness and Participation to CSR Actions:
3.2.1. Awareness

The two-way impact relationship between the organization and its employees reflects the importance of employees as key stakeholders. It also means that the success of an organizational initiative is highly determined by the willingness of employees to make it succeed (Farooq et al., 2014). This fact does not present employees as a secondary stakeholder group, but as a primary one that can determine the success of CSR within the organization and its extent. Aguinis & Galvas (2012) compared the role of employees in turning CSR into an advantage for the organization to their ability to influence productivity and competitiveness. The increase of awareness of employees of CSR strategies that are implemented by the organization down to team leaders facilitate their ability to comprehend the significant of their initiatives, and subsequently gather the necessary support for success (Marroll & Rupp, 2014). Moreover, the sense of identification with the organization and confidence of the employees is fuelled with their awareness of the extent of CSR initiatives on the well-being and positivity within society (Azim et al., 2014).

3.2.2. Participation

Awareness is further empowered when organizations allow their employees to participate in CSR initiatives, which is attributed to the increased exposure to the nature and impact of those initiatives. It also increases their trust towards the process and strengthen their belief in the process of social exchange (Marroll & Rupp, 2014). In other words, the support of employees for the social involvement of the organization is enhanced when positive emotions are experienced by the employees, which can be achieved through participation in CSR initiatives with volunteering, for instance (Organ, 1990). Therefore, the two-way exchange between the organization and its employees facilitate engagement as a form of effective communication between them that leads to positive emotions (Azim et al., 2014). Nevertheless, there is another view that participation does not initiate CSR belief among employees. Wang (2017) stated that organizational efforts to instil CSR values into their employees through ethical, moral, and sense of responsibility are the reasons of participation.

4. CONCLUSION:

This paper shows the role of perceptions of employees of CSR in hindering adequate studies on the relationship between them. The research showed three main models are arguing their views on the relationship: Carroll-based model (Maignan & Ferrell, 2001), stakeholder-based model (Egri et al., 2004), and justice-based model (Rupp et al., 2006). However, studies on evaluation and practical frameworks are humble when they are concerned with employees. The validation of these theories is highly dependent on the availability of empirical research that can support the existence of the relationship, its extents, and differentiations in contexts. It is critical that any future research on the subject considers the behaviours, perceptions, and attitudes of the employees as essential determinants of CSR, while it is also important to evaluate the validation and reliability of utilized tools. Another important factor of the evaluation is the understanding of awareness and participation of employees in the CSR initiatives of their organization as they can potentially determine behaviours, perceptions, and attitudes towards corporate social responsibility.

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