

Employee Cognizance of Corporate Social Responsibility Activities in Public Sector Manufacturing Companies- A Review

Bindhu D. ¹ & Niyaz ²

¹ Research Scholar, Institute of Management & Commerce, Srinivas University, Mangalore, India.

OrcidID: 0000-0003-3714-3331; Email ID: bindhuranjith11@gmail.com

² Research Professor, Institute of Management & Commerce, Srinivas University, Mangalore, India.

OrcidID: 0000-0003-4568-1658; Email ID: niyaz0191@gmail.com

Area of the Paper: Business Management.

Type of the Paper: Review paper.

Type of Review: Peer Reviewed as per [C|O|P|E|](#) guidance.

Indexed In: OpenAIRE.

DOI: <https://doi.org/10.5281/zenodo.6585826>

Google Scholar Citation: [IJCSBE](#)

How to Cite this Paper:

Bindhu, D., & Niyaz, (2022). Employee Cognizance of Corporate Social Responsibility Activities in Public Sector Manufacturing Companies- A Review. *International Journal of Case Studies in Business, IT, and Education (IJCSBE)*, 6(1), 426-450. DOI: <https://doi.org/10.5281/zenodo.6585826>

International Journal of Case Studies in Business, IT and Education (IJCSBE)

A Refereed International Journal of Srinivas University, India.

Crossref DOI : <https://doi.org/10.47992/IJCSBE.2581.6942.0173>

Paper Submission: 19/04/2022

Paper Publication: 30/05/2022

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² Research Professor, Institute of Management & Commerce, Srinivas University, Mangalore, India.

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ABSTRACT

Purpose: *The concept of a company having societal and stakeholder duties is widely acknowledged, and its acceptance has exploded in the latest days. The goal of this study is to look into how to work attachment affects the relationship between employee perceptions of socially responsible acts and managerial commitment.*

Methodology: *This research article utilizes secondary data from research, journal papers, and scholarly research articles on the research subject area. This study focused on the domains which are influenced by the corporate sector's efforts in ethical business practices. The goal is to learn what employees think about their organization's corporate social sustainability initiatives.*

Findings: *CSR has a significant influence on employee work engagement, according to the study's findings, corporate social responsibility has the ability to enhance employee attitudes and behaviors while also helping businesses succeed, making it a win scenario. As a result, firms should prioritize CSR programs in order to benefit their workforce. Furthermore, four elements of CSR must be considered equally: economic, legal, ethical, and discretionary duties. Each dimension has an unavoidable ramification. The findings reveal that philanthropic responsibility has an impact on work attitudes, job satisfaction, and organizational commitment, even when it is not directly tied to employees, and that these elements operate as crucial mediators between CSR perception and employee behaviors. As a result, when engaging in CSR activities, corporations should consider employee participation levels. The purpose of this study is to establish a paradigm for better understanding the effect of corporate social responsibility (CSR) on workers' attitudes and behaviors at job.*

Practical implications: *According to the findings, companies that engage in corporate sustainability initiatives have a useful impact on employees' attitudes toward the company, resulting in higher levels of organizational belonging and job satisfaction, which is likely to boost productivity.*

Originality/ Value: *The research will help companies structure their CSR activities so that they have a balanced impact across multiple locations, as well as assess employee attitudes toward CSR processes.*

Paper Type: Review paper

Keywords: Corporate Social Responsibility, Employee Perception, Organization, Job Satisfaction, Employees Attitude, ABCD Analysis.

1. INTRODUCTION :

Corporate Responsibility was made a legal mandate in India for the first time. The following is an April 2014 amendment to The Company Act, 2013[1]. Profits can be invested in a wide range of areas, including the environment, health, gender equality, education, economic development, and community

participation [2]. Instead of focusing just on growing profit margins, CSR urges companies to look more broadly about their responsibility to the communities in which they operate [3]. A company's Socially Responsible effort may include environmental preservation, employee welfare, social development objectives, and management effectiveness [4]. It is predicated on the notion that the Economic, Communal, and Ecological Dimensions, along with their relationship to the enterprise, are all given equal weight. They're also working with NGOs, neighbourhood self-government organisations, and the government to achieve high-quality results, better system definition, and parliamentary contributions [5]. A company's CSR should be considered and prioritised as a source of long-term competitive benefit rather than a practice in terms of charity [6]. CSR refers to a corporation's ongoing responsibility to treat its employees and their families with dignity and respect, while also contributing to economic success and improving the self-satisfaction of its employers and employees, including the surrounding community and society as a whole [7]. Ignorant execution capabilities have generated enormous chasms and increased the difficulty of using CSR. Regrettably, there are no widely agreed standards for evaluating the efficacy of the various group development projects currently in existence [8]. CSR has passed firms all over the world and has been promised to be a fundamental element of today's organisations [9]. CSR represents an organisation's objectives, vision, mission, culture, and policies [10]. It specifies what an organisation strives for in terms of compensation and how it seeks for them. As a result, corporate social responsibility, or Employees want a job that allows them to make a commitment to society in any way [11]. Employees, in other words, seek to be pro-social and want to play a role that is meaningful and relevant far outside the workplace. Additionally, any organisation that makes a significant contribution to pro-social goals has a significant impact on customer loyalty than those that do not. Furthermore, due of underlying motivation, the morale of accomplishing well at work is high [12]. However, there is an underlying premise that immersing disenchanted employees in CSR initiatives and allowing them to take self-driven responsibility will reinforcing positive. Social responsibility is essential to a company's success. However, little research has been done on employees' perceptions on CSR and how that affects their loyalty to the company [13]. On the other side, businesses are concerned with high staff turnover, absenteeism, and poor employee enthusiasm for their jobs and organisations. CSR should be utilised to develop employee ties with enterprises and increase employee and organisational performance, according to employee behaviour and socially responsible researchers [14]. Employee commitment has also been demonstrated in research to have a positive influence on organizational commitment. Every firm considers employee commitment to be a vital success factor. Social responsibility is being used as a deliberate tool to build strong bonds with employees. Leading businesses use corporate social responsibility to cultivate strong relationships with both external and internal stakeholders, including employees [15].

1.1 COMPANIES ACT, 2013:

The Companies Act of 2013, which took effect in India in 2013, established a number of new regulations, including a mandatory CSR program. The Ministry of Corporate Affairs announced it on April 1, 2014, in accordance with Section 135 and Schedule VII of the Companies Act, as well as the Companies (Corporate Responsibility Policy) Rules, 2014. (CSR Rules) [16].

1. Applicability:

Before a firm may apply for CSR, it must have a net worth of at least Rs 500 crore, the revenue of at least Rs 1000 crore, and a net profit of at least Rs 5 crore, according to Section 135 of the Companies Act. Significantly, the CSR Rules stipulate that CSR standards apply to both Indian and foreign corporations with India-based branches and project offices [17].

2. CSR Committee and policy:

To be eligible, a corporation must spend a minimum of 2% of its average net earnings over the previous three fiscal years on CSR efforts. A Board of Directors (Board) committee (CSR committee) constituted of three or more directors will also be required of the qualified company [18]. The CSR committee will develop and implement to the Board a policy that outlines the actions to be undertaken (CSR Policy) as well as the budget to be allocated. The CSR committee's proposals will be reviewed by the Board of Directors, who will then approve the company's CSR policy [19].

3. Activities under CSR:

Defending the human immunodeficiency virus, acquired immune deficiency syndrome, malaria, and other diseases, assuring environmental sustainability, enhancing vocational skills, social business

projects, and contributing are just a few of the CSR activities that the corporation might engage in. According to a 2013 study, the environment is the most influential factor [20].

4. Disclosures under CSR:

The disclosure techniques assessed ranged from a complex and well-established system to “a brief mention of CSR” in the annual report. Director’s CSR reporting will improve globally, but the data contained inside it will need to be harmonised (according to the mandate’s framework, firms must present the following in the Director’s Report (a component of the annual report):

- (i) The Company has identified a CSR project or activity.
- (ii) With regard to Schedule VII, the sector in which the CSR project is covered.
- (iii) Local divisions, districts, and states where operations or programmes were carried out
- (iv) Annual estimated expenditure for each activity undertaken by the organisation.
- (v) Absolute total expenditure on projects or programmes (direct project/program investment as well as other overhead generated).
- (vi) Whether the money was spent directly or through a partner or implementing agency. It is not necessary to spend money on CSR activities, but it is necessary to report on them. If the corporation does not spend the prescribed planned amount, the company must justify its actions. The Institute of Corporate Affairs (ICA), in collaboration with the Bombay Stock Exchange (BSE India), is developing an SCR Index that will rank corporations based on their CSR initiatives. This CSR Index is intended to serve as a guide for stakeholders — investors, creditors, employees, customers, and the government – in determining the authenticity with which a company conducts its business and the level of social ownership.

The government had planned to spend roughly Rs 20,000 crores on social development through corporate social responsibility (CSR). This amount is little in comparison to the government’s investments in social development, but the goal is to use the corporate’s managerial knowledge, innovation, and up-to-date technology for the nation’s development. As a result, corporate social responsibility is no longer an afterthought; it has become a significant differentiator [21] [22].

1.2 Various Activities Categorized under CSR:

- (i) Extreme hunger and poverty must be eliminated.
- (ii) Education is encouraged.
- (iii) Promoting gender equality and empowering women.
- (iv) Reducing child mortality and improving maternal health
- (v) The human immunodeficiency virus (HIV), acquired immune deficiency syndrome (AIDS), malaria, and other diseases are being regularly challenged.
- (vi) Ensuring environmental sustainability.
- (vii) Employment enhancing vocational skills.
- (viii) Promoting social business projects.
- (ix) Contribution to the Prime Minister’s National Relief Fund or any other fund established for socioeconomic development and relief by the federal or state governments.
- (x) Contribution to funds for the welfare of Scheduled Castes, Scheduled Tribes, other underprivileged groups, minorities, and women.

1.3 CSR Activities as per the Mandate:

Table 1: CSR activities in accordance with the Mandate

S. NO	CSR Activities in accordance with the mandate	CSR Activities comprehended for the study
1	Promoting of Education	Promotion of Education
2	Combating diseases such as the human immunodeficiency virus, acquired immune deficiency syndrome, malaria, and others	-----
3	Reducing child mortality and improving maternal health	Promotion of healthcare
4	Employment enhancing vocational skills	-----
5	Eradicating extreme hunger and poverty	Livelihood enhancement

6	Women's empowerment and gender equality	-----
7	encouraging activities involving social enterprise	Socio Economic Development
8	Ensuring environment sustainability	Ensuring environmental sustainability
9	Subscriptions to the Prime Minister's National Relief Fund or any other federal or state-created fund for socioeconomic development and relief.	Contribution to Government through donations to various Funds
10	Contribution to finances for the welfare of Scheduled Castes, Scheduled Tribes, other underprivileged communities, minorities, and women.	Miscellaneous

1.4 Mandatory Disclosures/ Actions:

- (1) Creating a CSR policy and including it in the Annual Report.
- (2) The formatting of a CSR committee.
- (3) The three-year average net profit is reported.
- (4) Amount of CSR spending that must be met (i.e., 2 percent of 3 years average net profits)
- (5) Information on CSR spending over the course of the fiscal year.
- (6) Considerations for not investing in CSR projects.
- (7) CSR operations and monitoring are in accordance with the company's CSR aims and policy.

CSR Activities have been re-categorized to decrease the number of variables in the study, as seen in the table above. For the sake of analysis, similar acts have been grouped together to reduce the number of variables. This understanding is based on our knowledge of the company’s specific activities, as disclosed in the Financial Statement [23] [24].

2. OBJECTIVES :

- (1) To analyse the development and changing trends of CSR activities
- (2) To study employee’s perceptions and awareness of the company’s CSR initiatives.
- (3) To analyse critically examination of CSR efforts and their influence on employee commitment.
- (4) To investigate the benefits to employees of participating in CSR activities.
- (5) To identify the research gap between present employee perceptions of CSR activities and intended employee perceptions of CSR activities in the organisation.
- (6) To conduct ABCD Listings under the purview of the proposed research topic.

3. RESEARCH METHODOLOGY :

This is an exploratory study based on secondary data gleaned from journals and peer-reviewed scholarly articles from the year 2000-2021. The descriptive research design is employed for the study, and it is based on the study's objectives. This research technique is employed to boost the research investigation's accuracy and depth. The study relied heavily on secondary sources. Data is acquired from a number of sources, including scholarly research articles, and books.

4. RELATED RESEARCH WORKS :

Reviewing the available literature is the main purpose of this research paper. It helps to understand and analyse the contributions made by researchers so far. These contributions are reviewed and addressed in descriptive and tabular form below. It contains an outline of the development of CSR and its changing trends, as well as contributions from various academics for CSR initiatives mostly carried out by Indian enterprises and focusing on health, education, the global compact, and women's empowerment. It will give the organisation a good reputation among its staff and customers.

4.1 Descriptive Focus:

According to the author, a firm has four classes of responsibilities to fulfil: “economic, legal, ethical, and discretionary responsibilities”. The economic duty of a firm requires it to focus on creating a profit

for its shareholders. In terms of legal obligations, the corporation must follow the norms and regulations of the government when conducting business. Ethical responsibility relates to management's efforts that are free of bias, whereas discretionary responsibility refers to firms' moral obligation to contribute to society's progress (Carroll, 2000) [25].

According to the findings of the study, there is no need to increase public awareness of CSR programmes in order for CSR to be more effective. Companies are not obligated by the Firms Act to spend 2% of their turnover on CSR, but they must report on it. The private sector investigates these issues, and a budget is set aside each year to address the problems in rural areas. The Indian government may be unable of supplying its inhabitants with basic amenities. It is also evident that the government's primary goal is not the well-being of society. In order to contribute to society, the private sector must also take initiative. The study demonstrates that business corporations, governments, and individuals earn money from society, and that this money must be returned to society in some form (Pomeroy, 2009) [26].

Based on current knowledge from both academic and popular literature, this study intends to identify CSR activities and present a research agenda for responsible business practices in India's small-medium sector. According to the data, the majority of Indian research has been qualitative and exploratory. According to the poll, implementing CSR and ethical practices is crucial to achieving balanced growth in a country like India, because small and medium-sized firms contribute considerably to the economy and are geographically spread. Because there is a paucity of scholarly research in this sector, the researcher feels that examining intra-country parallels and variations in the adoption of CSR activities by small and medium-sized businesses could be a helpful exercise for regulators. (Srinivasan, 2009) [27].

Four Growing Trends in Corporate Responsibility sought to explain three crucial characteristics of CSR trends that have changed over the centuries. To begin with, the affiliation among business and society has changed. As a result of global environmental and social issues, they have recently become closer. Second, the businessman's strategy for expanding his company had a significant social influence. CSR management accompanied their new concepts, ideas, and breakthroughs, which were reflected in their products and services. External parties that interfere with the firm's activity, such as outside agencies and the firm's own ambitions ultimately influence CSR improvements (Pradhan & Ranjan 2011) [28]. This study on "Corporate Social Responsibility in India" narrates the current condition of corporate sustainability in India as well as the challenges it faces. One of India's major issues is that 1) the public at large is still unaware, and 2) there seems to be a lack of openness. 3) Inadequate government policy 4) CSR initiatives are not well-received by the media. 5) CSR initiatives are not well-received by the public. 6) The corporation is unwilling to spend money on CSR. 7) In India, there are no proper guidelines for CSR. 8) There is indeed a lack of education; 9) CSR is not strictly controlled (Maan, 2014) [29].

According to the author of this study report, corporate responsibility is not a new concept. In the past, only a few companies did anything for the development of society. They think that all stakeholders are an essential component of every company organisation. If they are better served, the organisation will surely be able to survive. The goal of this research is to appreciate the significance (Choi, 2014) [30]. In order to improve understanding of the current state of CSR operations, the author investigated CSR activities in a few Indian firms. According to the findings, organizations that have been using CSR policies for a long period have been more effective than others. In order to ameliorate the situation, the report suggested that civil society groups and the government work together in this area (Vastradmath, 2015) [31].

This research shows that, despite the fact that CSR is a relatively young topic of study, many corporations are active in CSR activities, with a particular focus on women's empowerment and green and clean environments. The article emphasized the commendable efforts made by prominent FMCGs. The importance of CSR and significance to society and the company can't be ignored Hence leading companies need to think about their social responsibility and take more and more impressive steps to give back to society (Sridevi, 2015) [32].

The company act of 2013 will put a strong regulatory emphasis on CSR operations, and it will be mandatory for all companies doing business in India. So, while it is beneficial to economic development, how should shareholders consider it when evaluating a company? According to the

author, investors should use a framework based on four important factors to evaluate a company's CSR efforts: integrity, strategic orientation, efficiency, and disclosure (Krichewsky, 2017) [33].

The study “Corporate Social Responsibility: The Disclosure-Performance Gap” attempted to determine whether there is a disconnection between CSR statements and actual behaviour. For which ten international hotel groups in the European market’s CSR policies and practices were studied. Eco-savings drive environmental performance, labour restrictions are based on local legislation, corporate systems may not always reflect actual operations, and socio-economic policies are more inward-looking, ignoring consumer interaction and destination. Larger hotel groups have more complete policies than smaller hotel groups, which have focused only on environmental management; yet, there is a broader gap in implementation for larger hotel groups than for smaller hotel groups because they follow through on their promises (Kumar & Kidwai, 2018) [34].

CSR is a relatively recent area in management research. Many companies in India have implemented CSR activities to meet societal requirements. According to the author, the IT and auto sectors are more likely than the FMCG industry to participate in CSR projects. According to the writers, India has entered or undergone a revolutionary transition through participating in new CSR projects (Lakshmi, 2018) [35].

This research examines the significance of a firm’s influence to CSR initiatives for society’s long-term growth. It also demonstrates how CSR has become a legal requirement for the organisation. The research also demonstrates the origins and significance of CSR, as well as a full explanation note of the Companies Act of 2013. According to the findings of the study, there is no need to increase public awareness of CSR programmes in order for CSR to be more effective. Companies are not obligated by the Firms Act to spend 2% of their turnover on CSR, but they must report on it (Rahman, 2019) [36].

They employed the case study of Bharat Petroleum Business Ltd, a public sector corporation, in their research. According to the research, there is a broad link between the organization and society. The sole reason for the existence of an organization is because of society. The society’s resources/inputs, such as material and human, were exploited by the organization. The organization, on the other hand, delivers services to society. According to the BPCL case study, the corporation has taken numerous measures in order to assist society (Phadnis, 2020) [37].

According to the researchers, the quality of voluntary environmental declarations is positively related to firm size and corporate environmental impact. Environmental disclosures can be given voluntarily by companies with a large number of shareholders (Okolocha, 2020). [38].

The purpose of this study, according to the author, is to determine the impact of digital marketing on the organization’s CSR performance. This research helped to shape strategies for maximising the value of CSR investments through the application of digital technology. The essay also looks at how corporate social responsibility (CSR) might help with product and service marketing. Secondary data is used in this investigation. The study’s goal in terms of sustainability and publicity was to uncover ways to keep the organization's goodwill alive. CSR activities have become easier to launch and promote as a result of digitisation (Stojanovic, 2020) [39].

5. NEW RELEATED ISSUES :

5.1 Overview of CSR activities and employee perception:

Below Table 2 shows the examination of the perception of employees and awareness of the company’s CSR initiatives. Employee impression of CSR activities is measured in this study as the degree to which employees believe a company supports initiatives with a social purpose. It also investigates how employee views of CSR initiatives influence employee attitudes such as work satisfaction and organizational duties.

Table 2: Contribution of different authors for employee perception towards CSR initiatives

S. No	Area	Contribution	Authors Name
1	Employees organizational performance	Only a few research have looked into CSR’s impact on employee attitudes and behavior, despite the fact that certain theoretical models of CSR expressly include employees as a factor in analyzing results. The subject of whether CSR-driven attitudes and behaviors affect	Ali, I., et al (2010) [40].

		employee organizational performance and, as a result, corporate financial performance has remained unanswered.	
2	Employee involvement in CSR activities	Another significant element of CSR activities is employee participation. Consumers notice when a company puts individuals first and focuses on making big improvements in the communities it works with and serves, as per researcher. There are various types of initiatives such as environmental programmes, philanthropic efforts, ethical labour practises, and volunteering programmes. In reality, studies show that when corporations support social or environmental concerns, 93 percent of customers say they're a good company. CSR became popular among multinational organisations that supported CSR principles and practices. In the food service industry, CSR is crucial since it satisfies basic human needs while also having a substantial impact on public health. CSR programmes have become an important part of the food and beverage industry's operations, especially for businesses with high-value consumer brand.	Muller & Kräussl (2011) [41].
3	Employee engagement	Internal CSR communication that is effective allows firms to better understand and impact employee perceptions by increasing employee engagement, dedication, and enthusiasm, which leads to new chances for success and development.	Albdour & Altarawneh (2012) [42].
4	Impact of CSR on employees	CSR's impact on a company's financial success has been studied for decades by researchers. The vast bulk of research has focused on the link between corporate social responsibility and overall organisational success, as evaluated by reputation, competitiveness, and sustainability. However, there has been little research on the effect of CSR on employees. Depending on the sort of stakeholder intended to be appeased, internal and external CSR, as well as actions within and outside the organisation, can all be loosely classified as CSR. According to a few studies conducted over the last decade, employees are worried about organisational measures that aid external stakeholders, which they consider as an important component of developing a positive social image. According to social identity theory, people in the organization achieve their goal of enhancing their self-esteem if that organisation is seen as particularly prestigious by society, requiring employees to identify with their organisation. Employee's identification with their company is influenced by the apparent external prestige of exterior CSR.	Iqbal, N., et al (2012) [43].
5	Employee satisfaction	For a variety of reasons, the relevance of corporate responsibility to workers is expanding in the business sector, one of which is that successful organisations must hire and retain the best people. Companies may increase employee productivity and satisfaction by creating a favourable work environment and implementing internal marketing activities. Workers that are happy and attached to the company will tell their friends and family about how amazing it is to work there.	Vinerean, S., et al (2013) [44].

6	Employee motivation and training	In this study, the beneficial influence of employee's dedication to their firm was identified as a benefit of CSR implementation. According to the study, the motivation and training of employees impact the quality of a product or service. Increased employee motivation and sufficient training enable a company to develop positive connections with internal stakeholders, resulting in higher profit margins. The author of this study recognised employee participation in CSR programmes as a source of motivation. Attachment to one's employment can also serve as a source of motivation. Congruence between one's actual and ideal vocations, identification with one's chosen career, and a reluctance to seek alternate employment in an organisational context are all signs of attachment to one's job.	Ayub, A. (2013) [45].
7	Internal stakeholders and consequent improvements	As an advantage of CSR adoption in an organization, the author cited the positive influence of employees' dedication to the employer. The motivation and training of workers, according to the study, determine the quality of a product or service. Increased employee motivation and sufficient training enable a corporation to develop positive connections with internal stakeholders, resulting in increased profit margins. The author of this study recognized motivation as a result of employees' participation in CSR initiatives. Job attachment can also be a source of motivation. Integration between one's real and ideal vocations, identification with one's chosen vocation, and a reluctance to seek replacement employment in an organizational environment are all signs of attachment to one's career.	Park, B. I., et al (2014) [46].
8	Employee engagement and performance	When there is a higher good linked with it, employees are more motivated and eager to go the extra mile to make the firm succeed. That task becomes more meaningful, and the organisation becomes more competitive as a result. Increase employee documentation with the organisation; improve retention and organisational assurance; establish a more desirable business culture for prospective employees; improve employee engagement and performance; and increase innovation through CSR efforts.	Slack, Corlett & Morris (2015) [47].
9	Employee's commitment in organization	According to the author of this article, employees' feelings about their company's CSR project have been found to increase their intent to stay with their current employer and their overall commitment to the corporation. Employee engagement involves a wide range of positive attitudes, such as how much they appreciate their company, how willing they are to make personal sacrifices for it, and how they regard their own future and success as inextricably connected to the achievement of the firm.	Ramdhani, A., et al (2017) [48].
10	Employee's job satisfaction	In the Saudi banking industry, researchers looked at the relationship between external CSR practices (particularly for the community) and employee job satisfaction, employee engagement (both work and organizational engagement), and organizational citizenship behaviors. Employee perceptions of CSR and job engagement were	Asrar-ul-Haq, M., et al (2017) [49].

		totally mediated by work satisfaction, whereas employee perceptions of CSR and organizational engagement were only somewhat mediated by it.	
11	Employee engagement in organization identity	In their study “Linkage between perceived corporate responsibility and employee engagement: Mediation effect of organisational identity”. They discovered a link between employee engagement and corporate social responsibility perception. They looked into the effects of internal and external CSRs on employee satisfaction. Employee CSR and environmental conservation are examples of internal CSR, whereas external CSR includes CSR to customers, the government, the community, and business partners. Structure equation modelling was used to support their proposed model, which demonstrated how perceived external and internal CSRs influenced employee engagement through the mediating effect of organisational identity.	Zhou, Luo & Tang (2018) [50].
12	Role of employees in CSR activities	CSR research is becoming increasingly frequent, with an emphasis on the impact on a variety of stakeholders including as workers, clients, stockholders, suppliers, and the government. Despite the fact that most CSR study emphases on external investors such as consumers and investors, and ignores the importance of employees as crucial stakeholders in any sustainable organisation, employees are the most important stakeholder group in any CSR research.	Rupp, D. E., et al (2018) [51].
13	Factors stimulated on employee perception	The author presented a paradigm that describes how a change in employees' attitudes and behaviours as a result of a shift in their view of CSR affects an organization's performance, society, and the environment. This study concludes and adds to the body of knowledge by claiming that CSR has an impact on corporate outcomes through influencing employee behaviour. Employees' judgments about their relationship with their company should be impacted by their CSR perspective, which is supposed to serve as a benchmark for fairness. Employee attitudes and behaviour are influenced by their perceptions of fairness. CSR would have an impact on not only employee commitment, but also a variety of other attitudes and behaviours, such as organisational citizenship. Companies are pursuing CSR initiatives in order to meet external demand and enjoy the benefits. Employer branding is aided through CSR activities, which increase the commitment of present employees while also raising the attraction of prospective employees.	Jain, S. (2013) [52].
14	Employee engagement and CSR activities	He expressly stated that corporate responsibility has a positive impact on employee engagement in his study article “Employee Engagement and CSR: Transactional, Relational, and Developmental Techniques,” and as a result, he described three techniques to including employees in the organization’s CSR activities. While engaging employees in CSR, it investigated motivation, identity, and a sense of purpose in the organisation. He investigated three methods for involving employees in	Ali, H. Y., et al (2020) [53].

		CSR activities: transactional, relational, and developmental. A transactional method is used when a corporation implements a programme to meet the needs of employees who want to work for CSR. A “relational” method emphasises a psychological contract focusing on CSR between the employer and the employee, while a “developmental” approach is used to strengthen employers' ability to activate employee’s social responsibility. He noticed that all of the above methods of immersing employees in CSR boosted employee motivation and made them feel proud of themselves.	
15	Employee’s well-being and motivation	Employee well-being and motivation are enhanced by CSR programs, according to the author of this article. They can and do aid in employee retention, devotion, and inspiration, all of which contribute to higher levels of motivation and innovation. Employees desire to enjoy their work environment. Employees who have invested in their company are less inclined to look for new work. Skilled people prefer to work for companies that do not exploit their workers. A better workforce results from having more employment possibilities. Employees on the front lines are also the best at spotting inefficiencies and suggesting remedies.	Abdelmotaleb & Saha (2020) [54].

5.2 Overview of CSR efforts and their influence on employee commitment:

Below table 3 contains a plan for conducting a thorough study of CSR efforts and their impact on employee commitment corporate social responsibility programs may be one of the most successful strategies to boost employee commitment. According to studies, CSR programs contribute to increased levels of employee engagement by meeting an essential need among employees.

Table 3: Contribution of different authors to CSR efforts and their influence on employee commitment.

S. No	Area	Contribution	Author Name
1	Employees ambitions and involvement in enterprise	Employee certainty that the company will be helpful and beneficial in the future is referred to as corporate trust. The relationship that exists between a firm and its employees is often referred to as organizational trust. Employee procedural fairness, honest and open communication, the firm as an involved and informative party, managing workplace relationships, and employee objectives involvement are all elements that can be investigated in this study.	Marrewijk, M. V., et al (2004) [55].
2	Employee’s perception towards CSR activities	Actions taken in the name of social responsibility send a strong message to employees about a company's ethics and integrity, especially for firms that are regarded as trustworthy. Relational factors such as trustworthiness may impact employee impressions of corporate social responsibility actions.	Vyas & Shrivastava (2011) [56].
3	Employees attachment to its organizations	Emotional commitment is defined as an employee's commitment to, involvement with, and commitment to the organization, according to the author. It's a term for a person's emotional commitment to a company, which is usually the outcome of pleasant work experiences.	Musa & Rahman (2015) [57].

4	Values and ethics for employees	Employees will be able to stay with a company if they perceive their values align with the company's and they feel treated fairly. Individual perception will be influenced by ethical norms that are observed, respected, and lived, as well as the organization's fair and just treatment.	Valentine & Godkin (2017) [58].
5	Psychological perception of employees	The emotional connection that exists between an individual employee and the firm is known as work engagement. This can include an employee's dedication to the company, desire to embrace the company's values and goals, and accomplishment of the company's goals.	Li, Y. B., et al (2020) [59].

6. FACTORS INFLUENCING ON EMPLOYEE PERCEPTION ON CSR ACTIVITIES :

6.1 Employee awareness of CSR activities :

Companies have economic, legal, ethical, and charitable duties, according to CSR. A communally responsible company aims to make a turnover while also abiding by the law, practicing morals, and behaving in a way that reimbursements society [60]. CSR approaches fluctuate from a broad interpretation of “activities that appear to serve some societal good, beyond the firm's interests and that which is required by law” to a restrictive definition centred on maximising shareholder profit [61]. In order to take part as an industrial structure, these two conceptions highlight the breadth of varying degrees of responsibility given to a business. In addition to a corporation's role as an economic organisation, these two conceptions indicate a range of differing degrees of commitment entrusted to it [62]. CSR, on the other hand, encompasses a wide variety of intellectual and behavioural problems concerning the role of business in society, thus it's important to grasp the concept in its whole [63]. The current study uses a societal approach, describing social responsibilities (CSR) as a corporation's activities and standing in relation to its perceived societal or stakeholder obligation. A firm must behave in order to “defend and advance both the welfare of society as a whole and the interests of the organisation,” according to this definition [64]. As a result, the amount to which an employee feels a organization supports activities linked to a social purpose is described as the employee's impression of CSR activities [65]. Employee impressions of CSR activities are modelled as a latent second-order factor with three dimensions: environmental, philanthropic, and ethical CSR activities, according to this research [66].

6.2 Philanthropic CSR :

Corporate social responsibility encompasses business philanthropy. Corporate philanthropy includes acts aimed at society to address government benefits needs in education, the arts, culture, medical, or science, as well as humane responses to natural calamities [67][68]. A company's community strategy, which includes direct actions and projects, is referred to as “corporate philanthropy”. These acts can be considered as a controllable business plan, and businesses must select how to focus them and to whom they should be targeted [69]. Through improved intellectual and collective worth, corporate philanthropy can create shared value, or social value, by boosting communal well-being and raising employee pleasure. Moreover, given the interconnectedness of business and society from the standpoint of the common good economy, a business model that not only seeks economic value but also considers the triple bottom line and elemental balancing is recommended [70][71]. Businesses will be able to survive and grow in the long run as a result of this, as well as promote the common good and collaboration. Corporate philanthropy, according to stakeholder theory, should not be regarded of as a collection of resources given to the community, but as a component of firm performance that extends beyond the bottom line and meets the broad interests and needs of a number of stakeholders [72]. As a result, this not only expresses a willingness to address community needs, but also serves as a tool that the corporation can manage by considering the opinions of its major stakeholders. Companies, in this opinion, should manage corporate philanthropy in such a way that it not only addresses the needs of individuals who are directly impacted by their efforts in the community, but also fosters relationships with a diverse variety of constituencies. Enlisting stakeholders such as employees and shareholders in

corporate philanthropy, which is typically included in the external component of CSR because it is community-oriented, would, according to the former position, improve the company's internal social performance [73][74]. The concept we suggest is that through corporate philanthropy, a firm not only reacts to its community responsibilities, but also evaluates how they impact the remainder of its relationships with key stakeholders. In this regard, this behaviour is more of a necessity for controlling the stakeholders' bottom-up activities than a top-down strategy [75]. In this way, corporate philanthropy addresses societal needs while also strengthening relationships with key stakeholders, resulting in greater fiscal and non-fiscal performance, as well as long-term firm viability. When viewed from this strategic viewpoint, corporate philanthropy can be managed in a variety of ways [76]. It might be top-down, such as discretionary gifting based on management preferences, or bottom-up, such as managing stakeholder expectations or taking into account the consequences of an organization's activities. In the latter situation, corporate philanthropy can be utilised as a signal to align management with stakeholders' expectations and aims. Despite receiving less emphasis in the research, this last alternative is critical to consider when employing philanthropy as a strategic tool. Organizations must successfully explain their firm plan, aiming to understand and acquire the trust of stakeholders while also responding to their initiatives in some way [77][78]. According to this viewpoint, corporate philanthropy is a product of the corporation's interactions with its constituents. According to the article, in order for a corporate philanthropy project to have an impact on the organisation as a whole, it is necessary to balance top-down efforts with bottom-up initiatives, i.e., taking into account the firm's stakeholder's opinions and attitudes [79].

6.3 Ethical CSR :

In fact, ethical responsibility circumvents legal constraints by building an ethical ethos that firms may adhere to on a daily basis. It portrays the company as moral and dedicated to doing what is right, just, and fair [80]. As a result, ethical duty encompasses behaviours such as respecting people, avoiding harm to society, and preventing social injury, which is not always codified in legislation but is nevertheless expected of businesses by members of the community [81]. Religious convictions, ethical ideals, and civil liberties commitments drive such accountability. However, one limitation of this type of responsibility is its fuzzy description, which makes it difficult for enterprises to deal with it in a tangible manner [82].

6.4 Environmental CSR :

The obligation of a firm to act in a way that protects the environment is referred to as environmental responsibility. Numerous prominent investors assess a company's environmental sustainability before investing in its stock [83]. Corporate environmental responsibility is concerned with environmental issues in the context of corporate responsibility. Corporate environmental sustainability is often defined as a technique for governments to include environmental problems into their actions in order to decrease waste and discharges, boost asset productiveness, and eliminate practises that impair the country's natural resources [84][85]. Its entire concept is based on the current circumstances (global warming, biodiversity destruction, etc.) and changes into a pillar of progress for some administrations that avidly participate [86]. The regulation of natural resource use in order to reduce environmental and financial consequences is referred to as corporate environmental responsibility [87].

6.5 Organizational commitment of employees on CSR activities :

Researchers in organisational literature have paid a lot of attention to how employees perceive their work environment [88]. Individual performance has been predicted using a behavioural interpretation of an organization's processes, such as OCB. [89]. Employee CSR perception refers to employee's subjective assessments and perceptions of a company's CSR actions, which may differ from the company's real CSR practises [90-91]. Employee perception is a subjective term that describes how employees understand an organization's actions and decision-making process [92-93]. Employee attitudes and behaviours change as a result of this viewpoint. "The degree to which an individual identifies with and participates in a particular organisation" is how organisation commitment is described [94]. According to them, an employee with this attitude believes in the company's goals and ideals, is prepared to put in considerable effort on behalf of the company, and has an intense tendency to stay with the company [95]. Affective, normative, and continuation commitment were recognised as

the three categories of commitment [96]. Affective commitment, on the other hand, is said to provide a more comprehensive approach to thinking about the nature of the employee connection because it is based on the individuals' "psychological bond" and "loyalty to the organisation" [97]. When employees understand that a firm is being socially responsible, they are proud of it and want to be associated with it, which leads to increased loyalty to the company [98][99]. Previous research on how CSR is perceived and how organisations adhere to it According to research findings, employee organisational involvement is inflated in organisations perceived to be socially responsible [100].

7. IDEAL & DESIRED STATUS :

This research will aid in understanding how employees who participate in CSR activities contribute to corporate commitment. The current study focuses on employees' perceptions of CSR initiatives in public sector organizations. According to a recent study, a company's long-term success is dependent on getting the cooperation of a diverse set of stakeholders. Stakeholders are groups or persons who have the capacity to influence or be influenced by the organization's mission or aims, according to stakeholder theory. The core idea of this theory is that a company's ability to incorporate stakeholders' expectations and requirements into its business plan is critical to its success and survival. Stakeholders provide vital resources and benefits for an organization's successful operation and survival. As a result, a good balance between the interests of stakeholders and the interests of managing the organization's actions is essential. Employees are often acknowledged as one of an organization's most significant stakeholders. Employees have a critical part in the success or failure of their organisation since they can be impacted by and affect their organization's actions. As a result, a proper balance between stakeholders' interests and those of managing the organization's actions is required. Employees are often acknowledged as one of an organization's most significant stakeholders. Employees play a crucial part in the success or failure of their business because they can be impacted by and affect their firm's actions. This highlights the importance of employee responsiveness to and engagement with CSR for the effective delivery of CSR operations. As a result, employee involvement is becoming increasingly vital in the implementation of effective CSR operations.

8. RESEARCH GAP :

The association between CSR and employee performance has piqued the curiosity of numerous academics, who have investigated it from diverse perspectives. Despite the fact that numerous studies have focused on CSR and employees, few researchers have conducted thorough reviews of the current research. A systematic review is one of the most reliable methods for organising and reviewing existing literature. It is critical to conduct a systematic review of previous research [101]. In comparison to a systematic review, a formal literature review runs the risk of being incomplete, is highly susceptible to reviewer bias, and rarely examines differences in study quality [102]. The current research conducts a thorough literature evaluation on CSR and employee performance in order to add to the existing body of information. A systematic review is one of the methods for doing a more thorough review of existing literature. Among several studies on corporate social responsibility methods, only a few studies on employee attitudes toward CSR processes have been completed in India. Furthermore, as the preceding research demonstrates, no substantial and noteworthy study on the driving forces of ethical business practices in India, with a particular focus on organizational views between public and private firms, has been conducted too far [103].

9. RESEARCH AGENDAS :

(1) Constraints and complications in CSR comprehension:

After reviewing and synthesizing the current literature on hurdles to CSR implementation as well as CSR in commerce, five key impediments to CSR implementation in shipping were identified. There are two types of barriers: those that are special to a company and those that are specific to an industry. Small, various aspects that have a different impact on CSR adoption from one organisation to the next are known as firm-specific hurdles. Change management, as well as changes in organisational culture and leadership, can help a company influence, control, and manage these obstacles to some level. On the other hand, industry-specific barriers are macro and consistent features that all enterprises in the same industry, in this example the shipping industry, must deal with on a daily basis. The majority of these impediments are psychological in nature [104].

(2) Employee cognizance of CSR activities:

According to CSR, corporations have economic, legal, ethical, and charitable responsibilities. A socially responsible business seeks to make a profit while also adhering to the law, upholding ethical standards, and acting in a way that helps society. CSR concepts span from a broad definition of "activities that appear to serve some societal good, beyond the firm's interests and that which is required by law" to a restrictive definition centred on maximising shareholder profit. Beyond its role as an economic organization, these two notions indicate the range of varying degrees of responsibility given to a corporation [105]. Because CSR involves a wide range of ethical and normative questions about business's role in society, it is critical to grasp the term in its whole. The current study adopts a social approach to CSR, defining it as a company's operations and position with respect to societal or stakeholder responsibility. According to this view, a business must seek to safeguard and enhance both society's overall well-being and its own interests. As a result, the degree to which employees believe a firm supports activities tied to a social purpose is termed in this study as employee's performance of CSR initiatives. In this study, employee attitudes about CSR activities are modelled as a latent second-order component with three dimensions: environmental, philanthropic, and ethical CSR activities [106].

(3) Analyse how employees feel about CSR practices and how they relate to the organization's commitment:

Employee perspectives of socially responsible activities include philanthropic, ethical, and environmental issues, as well as employee perceptions of social responsibility. In accordance with social responsibility rules, the company's engagement in corporate social responsibility activities will extend corporate social responsibility efforts to employees in a fair and consistent manner [107].

(4) Examine the function of organizational commitment as a mediating factor in employee perceptions of CSR practices:

Corporate social responsibility actions serve as a significant signal to employees about a company's ethics and integrity, particularly for organizations that are seen as trustworthy. Employee perceptions of corporate social responsibility activities might be mediated by relational characteristics such as commitment [108].

(5) Employee Perception of Corporate Social Responsibility and Turnover Intentions :

Employees who intend to leave their existing occupations are said to have a high turnover rate. Employees that are deeply rooted in the organization as a result of pride are more inclined to stay. so that they can continue to assist it in achieving its objectives as a result of the social feelings experienced, this mechanism is akin to "facilitative action" (i.e., pride due to strengthened perceptions of CSR). More broadly, OE is a deep psychological link that binds employees to their companies, acting as a stabilizing force that drives people to stay in their existing jobs. It is found that global perceptions of OE predicted turnover above and beyond objective integrated theoretical forces [109].

10. RESEARCH PROPOSALS :

After exhaustive analysis and review of available research literature, the paper impulses the entail of carrying out extensive mega research on understanding the employee awareness of CSR activities on organizational commitment:

(a) **Proposed title** (comprehensive): Employee Cognizance of CSR activities on organizational commitment.

(b) **Geography:**

Dakshina Kannada District

(c) **Target respondents:**

Employees of Public Sector Companies

(d) **Objectives:**

(1) To analyse changing trends and improvements of CSR activities.

(2) To understand the employee awareness of CSR activities to an organizational commitment.

(3) To investigate the benefits to employees of participating in CSR activities.

(4) To analyse and suggest the measures to fill the gap between employee insight of CSR activities in organizational commitment.

11. ABCD LISTING OF EMPLOYEE PERCEPTION TOWARDS CSR ACTIVITIES :

The ABCD (Advantages, Benefits, Constraints, and Disadvantages) of a System can be used to quickly examine and comprehend the system. According to the findings of this type of investigation [110]. To measure the efficacy of a business model/strategy/concept/system, the advantages, benefits, constraints, and downsides of several influencing elements can be identified and analyzed. A qualitative data gathering tool called the focus group approach is used to extract the numerous aspects that contribute to the four recognized constructs of advantages, benefits, restrictions, and downsides. These factors' constituent critical elements are recognized, as well as the key elements to support them [111]. The ABCD analysis of employee perception towards CSR activities is presented here.

Table 4: ABCD analysis of employee perception of CSR activities in organization

Constructs	Features
Advantages	1) Employee contentment is enhanced by CSR. 2) Employees can express themselves through CSR practices. 3) Employee engagement and commitment to their jobs are boosted through CSR programs. 4) Employees can connect with the company and their team through CSR practices. 5) Employees Job performance rises because of CSR activities.
Benefits	1) Employee engagement in the organization increases because of CSR. 2) CSR creates a good work environment for employees, which leads to an increase in work engagement. 3) Employees are encouraged to attempt new things and become re-energized about their jobs because of CSR initiatives. 4) CSR boosts morale and promotes organizational culture. 5) Employees saw the value of their company's CSR programs and became even more devoted to it as a consequence.
Constraints	1) Community involvement in CSR activities is inadequate. 2) Transparency issues 3) Contradicting business goals 4) There is a divergence of opinion on how to implement CSR challenges.
Disadvantages	1) If employers maintain their price levels, the societal cost may be reflected in lower employee compensation. 2) Competitive labour markets Employees are always on the lookout for organizations whose ideas and operational procedures align with their own principles, rather than focusing solely on income and perks. Companies are under pressure to improve working conditions in order to recruit and retain talented workers.

12. FINDINGS :

- (1) The findings could point to areas where the company could improve, particularly in terms of creating and organising CSR activities. Three CSR pillars underpin the strategy, which will benefit both employees and management. Executives may methodically design CSR programmes to increase employee enthusiasm.
- (2) Employee engagement that receives appropriate implicit advantages from business operations, as viewed by employees, could be positively influenced by an organization's CSR.
- (3) It's critical to convey to employees because looking after local communities and their surroundings is so critical. These findings suggest that the administration should implement positive CSR activities that would boost the organization's brand value.
- (4) The fact that profit has associated with emerging to CSR activities is seen positively by the group of employees.
- (5) Employee awareness of CSR initiatives is specified as the levels to which an employee trusts they are advancing a social cause. CSR activities were characterized in this study as a second-order concept consisting of humanitarian, moral, and ecological endeavors.

- (6) Concatenated has the greatest influence on the employees, according to the study, since it allows them to express their entire identities, including their interests outside of work, such as family, community, and spirituality.
- (7) Employees engaged in CSR programs will have higher levels of engagement and a commitment to assisting the firm in achieving its objectives. This involvement, as well as CSR performance, will directly affect satisfaction.

13. SUGGESTIONS :

- (1) This study has significant ramifications for the industry. Embracing the multidimensional concept will increase the organization's overall efficiency as well as the efficiency of each individual employee. Employee satisfaction, performance, dedication, and Human Capital have all been cited as turning moments in the development of positive organizational performance.
- (2) This study increased the quantity of knowledge about employee's impressions of a firm's corporate social responsibility efforts. As a result, future research might investigate worker's perceptions of corporate sustainability initiatives in the service industry, industrialization, and government organizations that adopt sustainable business practices. Moreover, despite the absence of research on employee attitudes of socially responsible activities in relation to the organizational dedication, the results of this study demonstrated that organizational trust is partially mediated and serves as the foundation for its development.
- (3) Employee engagement enhances company performance, encourages employee retention, eliminates absenteeism, and boosts profits.
- (4) Employees feel more like themselves and more connected to the firm as a consequence of CSR efforts, which allow them to show interest in things like community service, environmental sustainability, and philanthropy, which are normally reserved for after-hours activities.
- (5) Employees who perceive they are having an impact and contributing to something meaningful are most probably to support the company's aims and feel invested in its success as a result of CSR programmes. This contributes significantly to employee job happiness.

14. STUDY LIMITATIONS AND OPPORTUNITIES FOR FUTURE RESEARCH :

The fact that multiple components of CSR activities were not thoroughly explored is one of the study's constraints for further research. As a result, a comprehensive analysis of CSR practice, including driving elements, may be conducted in the future. The same work can be done for a specific firm or sector; for example, future research will focus on the manufacturing sector. There are two major faults in our research. First, because of disparities in employee attitudes and the scope of corporate social responsibility actions at each office, the study's conclusions are not generalizable. Second, the study focused solely on organizational trust as a mediator. Other factors that influence organizational commitment, such as employee engagement, should be looked into further.

15. CONCLUSION :

The goal of this study is to see how employee's attitudes toward corporate social responsibility influence their engagement and effectiveness at work. It's a crucial study since it provides insight into employee CSR behaviour to management. CSR and employee work engagement, CSR and organisation effectiveness, and organizational commitment all had significant positive relationships, according to the study. Policymakers and academics will benefit much from these findings. It illustrates how social interactions such as identifying and meeting community needs, working to improve the environment, investing in employee wellbeing, producing high-quality products for customers, adhering to government rules and regulations, and working in a regulated industry can assist businesses in increasing commitment of employees. Every one of those steps has a big and positive impact on employee performance and helps firms run more efficiently. This research is important for decision-makers adopting employee-related policies in order to increase employee confidence and motivate employees to stay loyal, passionate, and productive for the company's benefit. If you want to learn more about the issue, it's also a wonderful place to start.

16. PRACTICAL IMPLICATION :

As per the data, various community actions result in a wide range of employee perceptions. Internal employee's perceptions of corporate social responsibility activities are generally higher than external employee's assessments of such initiatives. The circumstances can assist managers in developing policies connected to corporate social responsibility strategies, such as maximising the role of environmental concern activities participation. For example, energy conservation initiatives (electric, water, and paper) are accompanied by public awareness of the good effects on personnel and the organisation. This endeavour provides a competitive edge since it increases corporate trust and creates a strong emotional link between employees. Employee commitment can increase productivity and motivation in the workplace. Additionally, businesses must evaluate how to boost organisational trust by maximising employee aspiration at all levels. Employees with creative ideas can help companies develop the greatest corporate social responsibility policies.

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