

Citation:

Review of Literature on Corporate Social Responsibility (CSR)

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Abstract

The objective of this study is to present a comprehensive analysis of the subject matter and investigate the impact of corporate social responsibility (CSR) on employee attitudes and behaviors. The varied perspectives from which scholars approach the concept of Corporate Social Responsibility (CSR) are clearly apparent. In the year 1970, Milton Friedman emerged as a prominent academic figure who authored an article on the topic of corporate accountability. Following this, researchers started to critically analyse the concept of Corporate Social Responsibility (CSR), shifting from general debates about the legitimacy of CSR to exploring alternate perspectives in order to achieve a more thorough understanding of the concept. Nevertheless, the predominant focus of previous research conducted on corporate social responsibility (CSR) has mostly centred on a macro-level perspective, with much attention placed on examining the relationship between CSR initiatives and financial performance.

Keywords: Corporate Social Responsibility (CSR), social responsibility, employees' attitudes, employees' behaviour

Introduction

According to research, several sorts of firms exist and are recognised for their distinctive contributions to larger civilizations.

Starbucks, a well-known multinational corporation, has demonstrated its commitment to CSR by including citizenship into its mission statement. This is mirrored in the company's policies, which

emphasise the company's commitment to lowering the company's environmental impact and fostering fair trade practises for growers through various programmes (Starbucks Corporation, 2007). What occurred as a result of this occurrence? Starbucks has been awarded and named to the Business Ethics 100 Best Corporate Citizens list for the seventh year in a row. Many global organisations continue to release corporate social responsibility reports, either as distinct entities or in conjunction with their annual reports. Two significant examples are Nestle and Unilever. For example, Corporateregister.com once provided access to a vast collection of over 15,000 non-financial reports on sustainability, corporate social responsibility (CSR), and environmental measures. These reports came from around 4,000 firms.

In recent years, scholars and researchers have persistently scrutinised the subject of Corporate Social Responsibility (CSR) from several perspectives. In the year 1970, an article was produced by Milton Friedman, whereby he participated in an academic discussion by questioning the concept of corporate responsibilities. Following this, academics started a more meticulous examination of the concept of corporate social responsibility (CSR), diverting their attention from discussions on its legitimacy and instead delving into other perspectives to attain a more thorough understanding of the word. Nevertheless, the predominant body of scholarly inquiry pertaining to corporate social responsibility (CSR) has predominantly concentrated on a macro-level standpoint, namely examining the association between CSR endeavours and financial outcomes. The aforementioned investigations conducted by Pava and Krausz (1996), Greenley and Foxall (1997), Waddock and Graves (1997), Hillman and Keim (2001), Ruf et al. (2001), Orlitzky et

al. (2003), and Marom (2006) clearly demonstrate this emphasis. An additional domain of study that has attracted considerable interest pertains to the proactive involvement of corporate social responsibility (CSR) within the realms of marketing and consumer behaviour. Several scholars have conducted research on the subject of corporate social responsibility (CSR) within various fields. These researchers include Drumwright (1994-1996), Ellen, Mohr, and Webb (2000), Ellen, Webb, and Mohr (2006), Luo and Bhattacharya (2006), Lombart and Louis (2014), and Bolton and Mattila (2015).

Nevertheless, it is important to acknowledge that there exists a restricted body of scholarly study that has delved into the connection between corporate social responsibility (CSR) and occurrences at the employee level. Numerous scholars have noted a notable gap in the current body of literature pertaining to this particular field. Numerous academic articles have been published that examine the influence of corporate citizenship on the level of commitment within organisations (Maignan, Ferrel, Hult, 1999; Peterson, 2004), as well as its correlation with social performance as a determinant of organisational appeal (Luce, Barber, & Hillman, 2001; Turban & Greening, 1997). In light of the widely acknowledged significance of workers as vital stakeholders inside firms, it is essential to examine the possible influence of corporate social responsibility (CSR) policies on them. Hence, it is necessary to conduct a thorough examination, including both theoretical and empirical approaches, in order to get a deeper comprehension of the correlation between corporate social responsibility (CSR) activities and the attitudes and behaviors exhibited by workers. The existing body of research and theoretical frameworks concerning corporate social responsibility (CSR) commonly

operate under the assumption that firms' CSR endeavours primarily prioritise external stakeholders, such as the community, customers, and prospective workers. On the contrary, it is commonly perceived that internal stakeholders, namely the existing workforce, are not subject to substantial effects resulting from these endeavours. Numerous scholars have conducted research on the extent of employee engagement in corporate social responsibility (CSR) projects that are implemented inside the firm.

Literature Review:

Corporate social responsibility (CSR) is clearly becoming a major worldwide phenomenon, as evidenced by a number of studies carried out in Malaysia (Abu-Baker & Naser, 2000; Belal, 2001; Imam, 2000; Tsang, 1998; Nik Nazli, Maliah, & Siswantoro, 2003; Branco & Rodrigues, 2006). It is noticeable, therefore, that a large number of Malaysian public firms are responding more slowly to corporate social responsibility (CSR) issues, especially when it comes to protecting and preserving the environment and ensuring the welfare of the communities in which they operate. Furthermore, as the *New Straits Times Newspaper* (2010) stated, many firms are not giving the Malaysian government's efforts to promote corporate social responsibility (CSR) enough weight. Particularly among several multinational firms and major corporations doing business in Malaysia, this lack of seriousness is evident (Amran & Siti-Nabiha, 2009; MIA, 2005; Bursa Malaysia, 2007; PM of Malaysia 2007, 2008, 2009, 2010).

Moreover, as stated by Ng (2008), a significant majority of the surveyed firms, about two-thirds, were classified in the unfavourable and moderate categories. This suggests that Malaysian businesses are considerably lagging behind global

standards in terms of effectively implementing corporate social responsibility (CSR) policies. The success of a company or organisation is influenced by various factors, such as the workplace environment (Fulmer et al., 2003), capital structure (Shyan et al., 2008), information technology (Melville et al., 2004), corporate governance (Brown & Caylor, 2003), human resource management (HRM) practises (Agrawal, 2007), trust (Prema & Ashwani, 2004), employees (Rupp, Ganapathi, Aguilera, & Williams 2006; Fulmer et al., 2003), ownership structure (Nazli & Ghazali, 2007; Wang & Wong, 2008), customer relationship management (Coltman et al., 2011), and corporate social responsibility (Branco & Rodrigues, 2006; Mcguire et al., 1988; Johnson & Greening, 1999). Due to the aforementioned alterations in the environment, it is imperative to conduct regular assessments of performance (Najmi, Rigas & Fan, 2005). Performance is also required by management in the process of planning and regulation (Chan, Qui, Chan, Lau & Ip, 2003).

Corporate Social Responsibility (CSR) has been characterised and defined by many scholars in diverse manners. McWilliams and Siegel (2001) define corporate social responsibility (CSR) as measures undertaken by a company that go beyond legal obligations and serve to promote societal well-being.

Godfrey and Hatch (2007) provided a range of methods to the study of corporate social responsibility (CSR), spanning from an economic perspective to a moral standpoint. The areas of focus for the organisation include stakeholder management, cause-related marketing, strategic philanthropy, shareholder capitalism, and corporate citizenship. According to Godfrey and Hatch, each group possesses its own set of benefits and disadvantages. While shareholder capitalism effectively addresses

agency problems, ensures managerial accountability, and provides clear directives, it also lacks a broader sense of responsibility within the business community, as it solely focuses on maximising shareholder wealth. Consequently, this approach offers a limited perspective on the broader societal implications of business activities. Cause-related marketing can serve as a substitute for individual donations, while simultaneously upholding rigorous accountability and making charitable contributions. Moreover, associations with recipient organisations might potentially lead to negative implications, and certain clients and/or employees can perceive such endeavors as opportunistic or hypocritical. Strategic charity occupies an intermediate position as it balances the objective of enhancing shareholder value. This elucidates the organization's obligations and potential within the broader community, therefore fostering a strong inclination for the corporation to undertake substantial and comprehensive engagements with its stakeholders. However, it is possible for important social issues to be misaligned with the strategic aims of an institution. Moreover, the presence of agency concerns may occur due to the inherent difficulty in identifying strategic opportunities within the charitable sector.

Furthermore, there is an observed inclination towards Corporate Social Responsibility (CSR). Godfrey and Hatch (year) assert that stakeholder management plays a crucial role in facilitating the integration of companies into society and justifying trade-offs to address social issues. They argue that by adopting stakeholder management practises, companies are able to navigate the moralistic spectrum and effectively address societal concerns. However, this technique fails to provide clear guidance for managers or a justification for engaging in social involvement. The last category, corporate

citizenship, portrays the corporation as a worldwide entity that has the capacity to exert a substantial influence on social well-being. It emphasises the firm's seamless integration into multinational communities and institutions. However, it should be noted that this particular approach fails to offer managers with internal accountability or well-defined directives. Moreover, there is a growing trend of firms actively participating in public affairs and assuming decision-making responsibilities that would be more appropriately entrusted to elected representatives. The potential disadvantages faced by firms situated at the opposite ends of the economic spectrum are subject to empirical investigation, and the category that yields the most favourable outcomes for organisations is likely influenced by contextual factors.

Regardless of the strategy an organisation adopts, corporate social responsibility (CSR) may have a substantial impact on its brand image. This presents an opportunity for corporations such as Whole Foods, BP, The Body Shop, Stony Brook Farms, Ben & Jerry's, and Timberland to capitalise on. The Great Law of the Iroquois Confederacy, which emphasises the need to contemplate the long-term consequences of decisions on future generations, is prominently featured on the packaging of products manufactured by companies such as Seventh Generation. These companies were established with the objective of embodying and advocating for various societal concerns, including the preservation of the environment. The products manufactured by Seventh Generation are intentionally designed to be socially responsible. Companies that choose not to engage in corporate social responsibility (CSR) often encounter financial and reputational challenges, as exemplified by Nike in the 1990s when their utilisation of offshore sweatshops became well known. Based on a study conducted by

Schnietz and Epstein (2004), it was observed that firms perceived as lacking social responsibility had greater financial losses in the stock market during the 1999 World Trade Organisation (WTO) negotiations held in Seattle, in comparison to those corporations that were regarded as socially responsible.

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The correlation between corporate social responsibility (CSR) and a company's financial performance has been extensively examined in the field of CSR research. The

theoretical framework employed in these studies is the instrumental stakeholder theory, as proposed by Donaldson and Preston (1995), Freeman (1984), and Mitchell and Agle (1997). According to this theory, there exists a positive relationship between corporate social responsibility (CSR) and financial performance. This relationship is attributed to the ability of CSR-engaged organisations to effectively meet the needs of various stakeholder groups, promptly respond to external demands, and benefit from the monitoring and enforcement of managerial actions facilitated by bilateral stakeholder-management relationships. Orlitzky, Schmidt, and Rynes (2003) conducted a significant meta-analysis pertaining to this association. Despite the presence of contradictory findings in existing literature, the aforementioned meta-analysis provides a comprehensive examination of the association between corporate social responsibility (CSR) and firm performance. The meta-analysis ultimately determines that, on the whole, a positive correlation exists between CSR and firm performance, encompassing various industries and contexts. Environmental management, which is a specific aspect of corporate social responsibility (CSR), is positively associated with the company's performance (Klassen & McLaughlin, 1996).

Workers' Views on CSR Guidelines:

This study will examine the perspectives of employees about corporate social responsibility (CSR) practises. The discussion revolved around two key elements pertaining to employee perceptions of corporate social responsibility (CSR) policies: employee awareness and understanding of the policies, and employee evaluations of the alignment between CSR policies and organisational values.

An incentive for CSR:

In this particular context, it is easier to understand that workers tend to assess the corporate social responsibility (CSR) initiatives of the firm once they become aware of them. Therefore, it is reasonable to suggest that these notions have importance in examining the relationship between an organization's social responsibility endeavors and its employees. Staff members will employ the indicator of perceived fit of corporate social responsibility (CSR) actions.

The concept of perceived fit pertains to the degree to which an organization's corporate social responsibility (CSR) initiative aligns with its values and strategic goals, and the level of motivation it generates among its personnel, as perceived by them. A disparity arises between the viewpoints of employees on corporate social responsibility (CSR) initiatives and the quantifiable performance indicators determined through a thorough CSR audit. Starbucks Coffee Company utilises many objective criteria to assess its corporate social responsibility (CSR) performance. The metrics encompassed in this study consist of the proportion of recycled paper utilised, the consumption of water and electricity, the quantity of Fair Trade Certified coffee consumed, the extent of corporate charitable donations, the level of greenhouse gas emissions, and metrics pertaining to employee satisfaction and diversity (Starbucks Corporation, 2006). According to Sharfman (1996), the Kinder, Lydenberg, and Domini database offers impartial evaluations pertaining to corporate social responsibility (CSR). Although objective measures offer useful insights for researchers and investors, it is possible that they may not comprehensively reflect the subjective impressions of an organization's workers regarding the efficacy of its corporate social responsibility (CSR) initiatives. Bhattacharya and Sen (2004)

argue that workers, like customers, tend to interpret and ascribe meaning to their employer's corporate social responsibility (CSR) activities in order to comprehend the underlying motivations driving these acts. According to Bhattacharya and Sen (2004), the significance of attributions is significant in shaping customers' positive reactions towards a company's corporate social responsibility (CSR) endeavors. It is vital for employees to possess congruent attitudes. Favourable outcomes are expected for personnel who combine their corporate social responsibility (CSR) activities with social motivation or synergy/fit.

Individual Social Activism

During the course of performing a comprehensive literature analysis on the subject of Personal Social Action, this study found several descriptions put forward by scholars pertaining to this particular notion. Academic scholars have observed that Personal Social Acts (PSA) encompass individual actions that are supported or sponsored by an organisation in order to further a social advantage. Organisations exhibit a range of corporate social responsibility efforts. These encompass philanthropic contributions that are subtracted from an employee's salary, as shown by the fundraising campaigns organised by United Way. Moreover, corporations have the potential to partake in the practise of matching donations, granting paid leave for employees to engage in volunteer work, providing paid internships at non-profit entities, coordinating special events to endorse charitable causes or organisations (such as company-sponsored "Race for the Cure" teams), and designating specific days for employees to volunteer collectively. This subcategory can also encompass individual endeavors that seek to modify business regulations, such as the implementation of recycling initiatives or

the advocacy for cage-free eggs in the corporate dining facilities. The scope of the Public Service Announcement (PSA) does not include corporate social responsibility (CSR) efforts undertaken by the firm that do not directly involve workers. These initiatives may include community grants, donations, company-wide sustainability programmes, and in-kind contributions. Horvath (1999) defines social action as the deliberate and proactive involvement in societal affairs, driven by the aim of effecting positive change for both individuals and the broader community. In ideal circumstances, social activity have the capacity to yield concrete empowerment, exert influence, or bring about societal revolution.

Contributions to nonprofits

One possible approach to implementing a sort of public service announcement (PSA) that requires minimum direct interaction is by establishing a system where charity contributions are automatically taken from an employee's paycheck. In the given context, both the individual and the organisation providing administrative assistance demonstrate low exertion by withholding charitable donations from workers and thereafter remitting the accumulated amounts to the non-profit organisation, maybe through the completion of a form. In general, the process of automatic philanthropic payments often occurs through the implementation of extensive United Way campaigns, as demonstrated by the yearly pledge drive at Clemson University (Barker & Kelly, 2006). Several organisations provide matching payments to their workers who make donations to charity causes. To provide an example, The New York Times Foundation operates a programme that offers a matching grant of \$1.50 for every \$1.00 donated by full-time employees, directors, and retirees

of the Times Company. The maximum amount that may be granted yearly under this programme is \$3,000 (The New York Times Foundation, 2006). Based on a comprehensive analysis of 148 enterprises in the United Kingdom, it was found that around 50% of the companies surveyed provided matching gifts, while 63% sponsored activities related to payroll giving (Brammer & Millington, 2003).

The Impact of Personal Social Action on Employee Outcomes:

The 2008 edition of Fortune Magazine presents a compilation of the "100 Best Companies to Work For," wherein four companies are especially recognised for their noteworthy potential in the field of professional services automation (PSA). According to Levering and Moskowitz (2008), Umpqua Bank provides its employees with a total of 40 hours of paid time each year specifically designated for community service. Similarly, Intuit offers its employees a four-day period dedicated to engaging in community service activities. Methodist Hospital Systems allows its employees to allocate their time towards spending with terminally ill cancer patients. Additionally, E O G demonstrates its commitment to philanthropy by matching charitable donations made by its employees, with a maximum limit of \$60,000 per employee on an annual basis. Several other companies, such as Google, Wegmans Food Markets, and Cisco Systems, as identified by Fortune, also provide their employees opportunities for professional and skills advancement. According to Sheldon and Lyubomirsky (2006), engaging in inclusive activities that direct an individual's energy and behaviour towards diverse and multifaceted experiences can result in the emergence of a broader range of new opportunities and possibilities. Consequently, these activities have the

potential to generate enduring sensations of happiness.

Furthermore, empirical research has demonstrated a significant association between prosocial expenditure, including acts like as charitable donations and gift-giving to others, and heightened levels of subjective well-being (Dunn, Aknin, & Norton, 2008). Lyubmirksy, Sheldon, and Schkade (2005b) assert that engaging in prosocial activity can lead to positive affect and long-term well-being. This phenomenon can be attributed to the notion that participating in prosocial behaviour has the potential to cultivate positive self-esteem, enhance self-confidence in one's ability to aid others, and garner the admiration of others. In a research conducted by Lyubmirksy et al. (2005), participants were categorised into three distinct categories. Three groups of participants were provided with different sets of instructions: the first group was directed to engage in five acts of kindness daily for a duration of six weeks; the second group was instructed to carry out five acts of kindness each day for a period of six weeks; and the third group, serving as the control group, did not receive any specific intervention. In the present investigation, acts of kindness were operationally defined as actions characterised by the provision of pleasure or benefits to individuals, sometimes accompanied by a personal sacrifice. Examples of such behaviors including donating blood, aiding a peer in completing an academic assignment, paying a visit to an elderly family member, and conveying appreciation to a former educator (Lyubomirsky et al., 2005). A notable finding from the study revealed that the overall welfare of students exhibited a noteworthy enhancement when engaging in a consistent practise of performing five acts of kindness on a daily basis, spanning throughout all seven days of the week. The

authors put out the suggestion that the lack of a comparable effect in the alternative treatment condition might perhaps be accounted for by the notion that the dispersion of acts of kindness may have lessened their importance or rendered them indiscernible from the participants' typical conduct.

Enhancing interpersonal connections with colleagues and fostering engagement with the broader community has the potential to enhance one's level of job embeddedness. Certain scholars contend that the absence of a robust communal spirit inside American culture, as elucidated by Putnam (2000), has necessitated the cultivation of a sense of community within the confines of the workplace (Zemke, 1996). In this context, the term "community" pertains to a collective of individuals who rely on each other for support and cooperation, rather than being limited to a particular geographical area (Shaffer & Anundsen, 1993). Engaging in individual social activism has the potential to enhance an individual's sense of social connectedness, characterised by an internalised perception of inclusion and a subjective recognition of possessing robust affiliations within the social milieu. This encompasses several social spheres, such as interpersonal relationships with friends, family, the local community, and the broader societal context (Lee & Robbins, 1998). Lee and Robbins (1998) conducted a study that established a significant correlation between social support and several prominent psychological factors in women. To be more precise, the study observed a positive association between heightened social identity and social self-esteem, as well as reduced trait anxiety, and increased levels of social connection. Furthermore, previous research conducted by Williams and Galliher (2006) has established a correlation between this phenomenon and feelings of unhappiness

and diminished self-esteem across various genders. Social connectedness is a trait that is widely recognised for its consistent presence. The concept in question exhibits a significant correlation with the notion of belongingness, as elucidated by Baumeister and Leary (1995), whereby it is posited as an inherent human necessity to establish and sustain interpersonal connections. In the absence of these social relationships, individuals may have adverse psychological and physiological consequences.

The primary objective of the public service announcement (PSA) is to strengthen the associations between linkages, fit, and sacrifice, which are considered the fundamental components of employment embeddedness.

Employees establish new contacts with companies and colleagues through their Professional Service Agreements (PSAs). Participating in Public Service Announcements (PSAs) might potentially enhance the enhancement of fit, or the sense of affiliation with the organisation and the broader community. The purpose of engaging in PSA activities is to enhance the sense of shared values, since involvement in these activities signifies a mutual alignment with the organization's corporate social responsibility objectives. In light of the potential psychological benefits associated with engagement in public service activities (PSA), the establishment of a programme may engender the anticipation of personal sacrifices in the case of an employee's departure.

The Attraction-Selection-Attrition (ASA) paradigm, as proposed by Schneider (1987) and later elaborated upon by Schneider, Goldstein, and Smith (1995), provides an additional theoretical framework for understanding the phenomenon under consideration. Based on this theoretical perspective, individuals are inclined to be attracted to organisations that they perceive

as aligning with their personal ideas or character attributes.

In contrast to the assertion made by Simon et al. (1998) that precedes action, our perspective posits that PSA has a contrary effect on organisational identity. Pratt (1998) asserts that the existing body of work on behavioural commitment and schema formation provides support for this perspective. According to Staw and Ross (1987), individuals tend to exhibit heightened commitment towards their behaviors when they actively participate in choice, irreversible, explicit, and public actions. The development of self-schemas occurs when individuals engage in the process of organising, summarising, or explaining their own activity within a certain area (Markus, 1977). These self-schemas are cognitive structures. Based on our presented approach, it may be argued that PSA represents a form of behavioural commitment. Employees that engage in participatory strategic activities (PSA) develop cognitive frameworks, also known as self-schemas, in order to comprehend and interpret their own conduct. These structures function as the fundamental basis for the process of identification. The existing body of research pertaining to social movements offers substantial evidence that corroborates this claim. Individuals have the potential to manifest their own ideals through active participation in social movements (Taylor, 1989; Teske, 1997). The establishment of a sense of community identity can be fostered by narratives shared by social movement participants and narratives that revolve on shared experiences (Gongaware, 2003; Polletta, 1998).

Furthermore, it is worth noting that both theoretical and empirical studies have indicated a potential relationship between identification and action, hence providing support for the proposed causal direction. Schwartz (1967) posits that the act of giving

presents compels the giver to assume a particular identity. Radley and Kennedy (1995) suggest that in the context of charitable gift-giving, monetary donations serve as a means for individuals to not only express their own identity but also enhance their social identity. Furthermore, such gifts foster a sense of unity among contributors through their collective cooperative efforts. According to a study conducted by Lee, Pilavin, and Call (1999), those who had donated blood in the year preceding the survey shown a greater tendency to identify strongly with the role of blood donors. This research aimed to compare attitudes regarding time, money, and blood donations. The engagement in individual social behaviors, such as blood donation, has the potential to foster a sense of belonging within a conceptualised community (Anderson, 1991). However, a study conducted by Tidwell (2005) suggests that voluntary activity could occur before the development of organisational identity. The study findings indicate that there exists a positive connection between organisational identification and both subjective and objective volunteering, with correlation coefficients of .35 and .28, respectively. These results provide credence to the notion that there is a relationship between identifying with an organisation and engaging in personal social action. It is important to note, however, that the study did not investigate causality. The relationship between an in-group's good judgement and its morality, as opposed to its competency or sociability, is supported by research in the field of social psychology (Leach, Ellemers, & Barreto, 2007). According to Pratt (1998), an individual may be recognised as an employee if they demonstrate alignment with the values and beliefs of the organisation, or if they openly embrace and adopt the organization's values and beliefs as their own. Moreover, previous

research has provided evidence of a significant association between organisational identity and perceived corporate citizenship. It is worth noting that the concept of corporate citizenship extends beyond the scope of corporate social responsibility discussed in this study, as it encompasses ethical, financial, legal, and discretionary aspects. This relationship has been explored by Evans (2006) in the context of organisational identification.

Summary:

The study presents insights into individuals' perceptions of corporate social responsibility (CSR). Upon doing a comprehensive analysis of our immediate environment, it becomes evident that several classifications of enterprises exist, each garnering different levels of acknowledgment for their contributions to the broader societal framework. Starbucks, a multinational organisation, has demonstrated its dedication to environmental sustainability and equitable trade practices for coffee producers via the implementation of many initiatives and activities. The corporation included the concept of citizenship into its official mission statement and subsequently integrated it into its operational procedures. (Starbucks Corporation, 2007). What subsequently occurred?

Based on the Business Ethics rating, Starbucks has consistently received recognition as one of the top 100 Best Corporate Citizens for the past seven consecutive years. Globally, several firms persist in releasing reports on their corporate social responsibility (CSR) endeavors in conjunction with their annual reports, or in some cases as independent reports (e.g., Nestle, Unilever, etc.). For instance, Corporateregister.com once hosted around 15,000 non-financial reports pertaining to environmental, social, and corporate responsibility (CSR) initiatives. These

reports were submitted by roughly 4,000 organisations. These ideas may hold significance in the analysis of the correlation between a company's social responsibility policies and its employees. As previously stated, this study provides additional evidence that employees are inclined to assess their organization's CSR initiatives once they become aware of them. Staff members will utilise the perceived alignment of corporate social responsibility (CSR) efforts as an indicator. The notion of perceived fit refers to the degree to which an organization's corporate social responsibility (CSR) programme is congruent with its values, strategy, and the way employees view the organization's underlying motives.

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