



# How and when community-oriented-corporate social responsibility affects employee societal behavior: A moderated-mediated model

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## ABSTRACT

The psychology of micro-corporate social responsibility (micro-CSR) and employee outcome has emerged in the contemporary literature of interdisciplinary management science. Previous studies have ignored the testing of mediating effects and boundary conditions in the association between micro-CSR and employee outcomes. Drawing on social identity theory (SIT) and social information processing theory (SIPT), this research aims to investigate how, why, and when the perceived CSR community (PCSRc; a micro-CSR activity) affects employee societal behavior (ESB; a voluntary behavior) accounting the mediating role of perceived external prestige (PEP) and moderating role of organizational identification (OI). Our research recruited 452 employees in Bangladesh via questionnaire and tested the proposed measurement model and structural relationships in AMOS. The results report a significant and positive relationship between PCSRc and ESB. It also reveals that PEP mediates PCSRc and ESB link, and OI regulates the straight association of PCSRc and PEP and ancillary links of PCSRc and ESB (via PEP). Finally, we recorded the research implications and future research directions.

## 1. Introduction

Corporate social responsibility (CSR), as a social and community development tool [1,2], is defined as “the discretionary allocation of corporate resources to improving social welfare that serves as a means of enhancing relationships with diversified stakeholders” [3]. Over seven decades of its history, most studies have focused on the firm level based on CSR analysis [4,5]; however, recent reviews and empirical studies have highlighted the need for more theoretical and empirical evidence by highlighting significant knowledge gaps in the growing body of literature that addresses the role of individual stakeholder groups at the micro-level based on CSR analysis [6,7].

Micro-CSR is defined as ‘the study of the effects and experiences of CSR (however it is defined) on individuals (in any stakeholder group) as examined at the individual level’ [8]. Some reviews and meta-analyses argue that micro-CSR dominance is an essential pathway for studying the psychological influence of CSR on employee outcomes [9,10]. That’s why, employees are the most important controlling group among the diverse stakeholders in a firm [2,11,12]. As internal stakeholders, they possess more reliable information

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regarding a company's economic, social, and environmental practices than other stakeholders [4,5,13]. They can understand the organizational intention to engage in CSR by examining firms' attitudes, actions, and cultures more accurately [7,12,14].

Human resource scholars prescribed that employees' in-role performance and discretionary behavior positively affect an economy's sustainable development on a large scale [2,15]. Past studies have also reported that the associations between employee perceptions toward community-oriented CSR activities and stakeholders' voluntary behaviors such as employee societal behavior (ESB) can foster a standard of living, better community development, quality of progress, and overall well-being of society [6,10,13]. Therefore, some studies have explored the associations between the perceived CSR community (PCSRc) and ESB in developed economies; however, these domains have not been well addressed in developing economies [2,16], hence, more studies are needed to address this gap.

Developing countries account for almost 85.4% of the global population [17], and socially responsible corporations can pave the way for significant upholding of the nation's sustainable socio-cultural, environmental, and socio-economic development through employee engagement in CSR practices and socially responsible behaviors in developing economies [6]. Several CSR scholars, in their reviews and editorials, argued that micro-CSR in developing nations is emerging as an eccentric research field in alliance with micro-CSR and human resource management studies [4,18]. However, it is somewhat surprising that extant micro-CSR research has rarely investigated the mechanisms that elucidate how dimensional CSR action affects behavioral upshots at the employee level, especially in a developing economy such as Bangladesh [16].

Research gaps in the psychology of micro-CSR and employee outcomes have been found because previous studies have focused extensively on macro-CSR and instrumental outcomes in developed market economies [19]. Some micro-CSR studies have explored the link between external-oriented CSR and external stakeholder behaviors [20], internally focused CSR, internal stakeholder (employee) performance [16], and in-role behaviors in developing market economies [1]. Few studies have examined the effects of a specific type of externally oriented CSR on employees' (internal stakeholders') voluntary behavior, and the outcomes of these studies are not uniform in emerging market economies [20]. Although escalating a conceivable mediator and moderator is crucial in responding to unattended questions on the connectedness between a specific CSR insight and personnel's behavioral consequences [21], however, micro-CSR research has not focused on the mediator or moderator of the perception of micro-CSR and employee outcome relationships [4,15].

Thus, the current study extends the research on the psychology of external-oriented CSR (i.e., PCSRc) and internal stakeholder outcomes (i.e., ESB) with a mediator of perceived external prestige (PEP, an internal stakeholder image outside the organization) and a moderator organizational identification (OI, an internal factor that positively recognizes insiders employees in the external environment of the organization) in PCSRc-ESB relationships in an emerging market economy such as Bangladesh. To address the vital research gaps, this study based on SIPT [22] and SIT [23] is designed to address four unfolded research questions (RQs) to conquer the research objectives.

**RQ 1.** How does PCSRc influence ESB and PEP?

**RQ 2.** How does PEP affect ESB?

**RQ 3.** How does PEP mediate the PCSRc and ESB relationship?

**RQ 4.** When do the impacts of varying OI levels increase the links between PCSRc and PEP and between PCSRc and ESB (through PEP)?

## 2. Theory and hypotheses development

### 2.1. The study context

In the last decade, Bangladesh, a prominent emerging market economy substantially burdened by manifold societal, environmental, and governance problems, has achieved an average gross domestic product (GDP) growth rate of 6.5%. According to the World Bank's official estimation, the country's GDP increased from 5.05 in 2009 to 7.86 in 2019. In 2015, steady economic growth caused Bangladesh to erase its status as the least-developed country [24]. It is expected that this country will soon become an upper-middle-income country. Having a considerable population, more than 65% of which is of working age, i.e., 15 to 64, Bangladesh is now trying to capitalize on the benefits of the demographic dividend to attain more and more development feats [25]. An estimated 58.1 million people were employed and expected to be engaged in major manufacturing and service sectors in a survey in 2016 [24]. The ever-increasing number of present and future employees' perceptions of community CSR and their discretionary social engagement, such as ESB, is crucial for attaining Bangladesh's overall sustainable development goals on a large scale. Therefore, the results of this study may encourage employees to participate in CSR and other voluntary social activities. They may also help organizations invest in human capital and boost productivity by bringing together workers and communities and providing company resources to communities as part of their voluntary social obligations in Bangladesh.

### 2.2. Theoretical support

The Social Information Processing Theory (SIPT) supports the concept of the "trickle-down effect," which has been used to describe how social information processing influences relationships between businesses and society [22]. It also suggests that as an internal stakeholder group, employees view their firm as the prime social referent and tend to form conclusions about their employers'

behavior toward society and parade individual conduct that matches that of their organization in the social context [21]. Similarly, the Social Identity Theory (SIT) denotes that people's social identity is "the self-concept of an individual that is derived from being a part of an organization or group" [26,23]. It can also create a sense of significance and core value for people to attach to a group [27]. The SIT also states that when an organization has an admired image because of its actions, a sense of emotional connection is eventually developed in its workforce [28]. Employees take pride in the prestigious positive notions of corporations and their stakeholders thus developing a certain sense of superiority in terms of the organization's benevolent efforts, which results in employee engagement with similar activities, attitudes, and behaviors that match their organization in the social context [24]. Consistent with these, we argue that PCSRc acts as a social information element or communication in a society that induces the feeling of pride for the firms' employees', ultimately improving employee societal performance. Similarly, SIT assists individuals to recognize their role in the organization to improve individual as well as organizational performance in society. Thus, we develop the study hypotheses using the theoretical base of SIT and SIPT.

### 2.3. Development of hypotheses

#### 2.3.1. PCSRc and ESB

PCSRc refers to a company's social responsibility efforts to improve community development and overall social welfare, such as charitable giving, contributions, investments in social initiatives, social awareness campaigns, and engagement with government officials and non-government groups for positive social development [6]. Similarly, ESB is defined as an employee's discretionary behavior that supports improved community development and the overall well-being of society, even outside the job setting, such as adequate contributions to charities and donations, engagement in social and humanitarian causes and associations, and involvement in social and volunteer work that supports the community [29]. Business and social scientists claim that corporations are part of the community and responsible for better community development, conserving the natural setting, and achieving inclusive well-being in society [15,19].

Micro-CSR scholars argue that human traits, including personal beliefs, affect, and reasoning preferences account for the variance in employees' propensity to perform discretionary actions [18,29]. A person's immediate social environment is also said to have the greatest influence on their ideas and behavior [10]. Recent research indicates that employees carefully evaluate and cognitively absorb informational cues from their employment to choose the attitudes and behaviors most appropriate to apply at work [14]. The latest empirical findings also support the idea that community-oriented CSR-related informational cues can influence employees' voluntary behavior [19]. For example, Rela et al. [30] found that perceived environmental CSR positively affects community resilience and environmental well-being, and De Roeck and Farooq [29] revealed positive relationships between community and environmental-focused-CSR initiatives and socially and environmentally friendly activities. These results support the idea that employees are more likely to do things they do not have when the organization sends clear informational cues through its CSR engagement regarding how important it is to contribute to social welfare. The extant micro-CSR literature and contemporary evidence indicate that a company that participates in community-oriented CSR initiatives and disseminates social and informational cues to employees can inspire them (employees) to accomplish more than their assigned job responsibilities and contribute to better community development and economic growth through better work performance and discretionary behavior such as ESB [6,21]. Therefore, Hypothesis 1 (H1) was proposed.

**H1.** PCSRc positively links to ESB.

#### 2.3.2. PCSRc and PEP

According to the SIT, people evaluate artificial entities (i.e., corporations) based on their characteristics, values, and ethics, similar to viewing or measuring natural human beings [31]. PEP is defined as "an individual's evaluation of the extent to which organizational outsiders hold the firm in high regard or esteem because of the positive, socially valued characteristics of the organization" [32]. Micro-CSR scholars perceive the SIT as a prominent perspective for illuminating employee responses to organizational community-oriented CSR activities [19]. They also argued that corporations can achieve high community values and goodwill in the corporate world by behaving in a manner that benefits society and the environment.

Generally, employees assess organizations based on their firms' social characteristics, goodwill, and image [19,33]. They usually try to shape their behavior and attitudes to be favorable to the employer and the community as a whole, as they tend to feel motivated and take pride in the reality of being in a particular company that positively acts in favor of the community and the environment [27, 34]. Employees' positive perceptions of organizational community-oriented CSR policies are geared toward enhancing their self-identity and external prestige perceptions in society and formulating a solid emotional bond and identity with their organization [27,31]. Thus, it is argued that employees become enthusiastic about their involvement in the organization if they understand that their employer owns goodwill because of their community-oriented social actions and poses strong external prestige perceptions in the community [27]. This eventually inspired them to strive to achieve their organization and society's objectives simultaneously [31,35]. Therefore, Hypothesis 2 (H2) was offered.

**H2.** PCSRc positively links to employee PEP.

#### 2.3.3. PEP and ESB

The SIT assumes that individuals may identify with an organization in such a way that they find affirmative individuality regarding how the company communicates or behaves with society and its surroundings [34]. In this view, staff may sense dignity in

accompanying a reverential and publicly reputed organization, leading them to benevolent work approaches and discretionary behaviors [14,27]. Employees tend to be gratified, dedicated, and eager to participate in in-role comportment for the organization's performance and extra-role behavior to improve society when they perceive their organization as a socially responsible entity and work toward better community development [19,34].

Drawing from the SIT, previous research has reported that employees' external prestige perception positively affects their discretionary attitudes and behaviors such as organizational pride [18], organizational attractiveness [35], OI [19], and organizational citizenship behavior [27]. Thus, the extant literature on micro-CSR and SIT arguments indicates that employees view organizational community-oriented CSR engagement as favorable and positive perceptions, along with a sense of organizational pride and external prestige, which, to some extent, has been proven to affect employees' subsequent organizational performance and discretionary behaviors (i.e., ESB) for societal benefits [6,19]. Thus, Hypothesis 3 (H3) was established as follows.

**H3.** PEP positively links to ESB.

#### 2.3.4. Mediating role of PEP

Despite the apparent importance of employees' CSR perceptions and voluntary behaviors in achieving organizational goals and the sustainable social, environmental, and economic development of an economy, how and when employees' perceptions of dimensional CSR policies (i.e., PCSRc) foster these behaviors are not well understood [6]. Based on the SIT, it has been argued that employment in a company with a high reputation helps employees place themselves in a decent societal environment. It increases employees' self-respect and perceptions of external prestige [27]. Supporting these theoretical arguments, PEP is undertaken as a mediator that highlights the mechanism of an institute's social status based on the degree to which it has signs or features that are evident and renowned in society [21,34]. It also reflects employees' insights into what external stakeholders consider their employers [27].

Previous studies found that PEP mediates the relationship between specific CSR perceptions (perceived external CSR/perceived environmental CSR) and OI [19]. Thus, it is assumed that the PCSRc can influence the ESB through the PEP in some instances. It also indicates that the company is driven beyond the custom of displaying compassion for the workforce and society [21]. Therefore, it can be recognized that employees' PEP is a critical factor that mediates workforce perceptions toward community-oriented CSR activities (i.e., PCSRc) and discretionary behaviors (notably ESB). Thus, Hypothesis 4 (H4) was proposed.

**H4.** PEP positively mediates the relationship between PCSRc and ESB.

#### 2.3.5. Moderating effects of OI

OI is defined as "the perception of oneness with or belongingness to an organization, where the individual defines him or herself in terms of the organization(s) of which he or she is a member" [26]. The SIT assumes that individuals divide themselves and others into classes or categories [23]. These classes are shielded from developing and protecting their self-identity and perceptions of external prestige perceptions [27]. From this view of SIT, OI suggests that socially responsible employers are the key social group that provides employees with social benefits such as self-status, self-esteem, and external prestige perceptions. It also represents how employees incorporate descriptive and normative identity cues into their self-definition, reflecting the central, distinctive, and enduring attributes of an organization or group [29].

Employees who intend to recognize society and environmentally friendly organizations are sure to become involved in discretionary behaviors (i.e., ESB) as a means of upholding the employer's prestige and value in the community, which ultimately rewards them by helping them endorse the social ideals and CSR attributions that trigger their distinctive legislative features and, by extension, their self-identity and external prestige perceptions [29,33]. Thus, it can be argued that employees' perceptions of community-oriented CSR may positively impact PEP and ESB.

However, the extent to which PCSRc ultimately leads to good PEP and ESB may depend on employee OI. Employees' higher identification with the organization also makes them feel pride and perceive external prestige and ESB in the community [36,37]. Therefore, we assume that PCSRc will have a stronger positive association with PEP directly and with ESB via PEP when employees are higher in OI. Thus, Hypotheses 5a (H5a) and 5b (H5b) were placed as follows.

**H5a.** OI moderates the positive relationship between PCSRc and PEP such that the positive relationship is stronger when employees are higher in OI.

**H5b.** OI moderates the positive relationship between PCSRc and ESB via PEP such that the positive relationship is stronger when employees are higher in OI.

### 3. Methodology

#### 3.1. Measures

A Seven-Point Likert Scale was used to measure the variables used in this study. The measurement scale for each construct in this study was adapted from previous research (see Appendix).

**PCSRc:** The PCSRc measurement scale was adopted by De Roeck and Farooq [29]. It was assessed in this study using three items with a Cronbach's alpha (CA) of 0.85; for instance, "My company gives adequate contributions to charities."

**ESB:** In this study, the ESB measurement scale was taken from De Roeck and Farooq [29] and assessed using four components, with a CA of 0.90. For example, "I give adequate contributions to charities and donations."

**PEP:** The PEP measurement scale was developed by Farooq et al. [34]. Six items with a CA of 0.91 were used to calculate this empirical PEP, e.g., “Generally, I think my company has a good reputation in the community.”

**OI:** The OI measurement scale was adjusted according to De Roeck and Farooq [29]. In this investigation, OI was assessed using six components with a CA of 0.90, like “When someone criticizes my company, it feels like a personal insult.”

**Control variables:** Following the footsteps of earlier studies [6,27], participant demographics (age, sex, marital status, schooling, experience, position, earnings level, and industry) were used as control variables to evaluate how their understanding of PCSRc affected ESB.

### 3.2. Sampling procedures

The conceptual model (Fig. 1) and hypotheses of this study were tested with 452 middle-level employees from five industries in Bangladesh. As responses from a single industry sometimes suffer from the generality of outcomes [16,27,38], we purposively selected five industries that were generally involved in donations, sponsorships, giving, contributions, and charity, with a handsome yearly budget for healthier social progress and general welfare of the civil countrymen in Bangladesh (the target firms’ community-oriented CSR activities were checked from their annual reports of 2020 and 2021).

The target respondents’ email addresses were collected from their organizational directories, with the concerned officials’ verbal approval. An online link to the survey was sent to the work emails of 1250 middle-level employees and their colleagues in Bangladesh. For the first time, from May 2022 to July 2022, 587 employees responded (a reminder with an interval of two weeks was given to increase the response rate). After a one-month break, a new survey link, but with the same content, was sent to 587 respondents who had fed back their responses for the earlier time. After providing three reminders at two-week intervals from September 2022 to November 2022, 478 answers were deposited in the corresponding server. 26 replies were deleted owing to the problematic issues of “straight-lining. Thus, data gathered from 452 participants were used for the analysis. The respondents’ demographic characteristics are presented in Table 1.

Before the final survey, trial one was piloted on 33 mid-level personnel to check their understanding of the survey items. The respondents in this trial survey did not face any austere concerns when answering survey items. One professor, a pair of doctoral pupils (presently studying the psychology of micro-CSR and employee outcomes), and three corporate executives were asked to scrutinize the survey bits and pieces. Their observations and commendations were added to the survey link to increase the respondents’ perceptions of the scale measurement pieces.

### 3.3. Data analysis strategy

We used the AMOS 24.0 version to authenticate the planned measurement model and hypotheses. Structural equation modeling (SEM) was performed according to Hair et al. [39]. The reason for running SEM in AMOS is that it concurrently provides factor analysis and hypothesis testing outcomes. Furthermore, SEM can manage complex structural associations [39]. Therefore, due to the complex nature of moderated and mediated models, SEM is crucial for validating multidimensional relationships. Before moving toward principal analysis, we conducted screening tests over the dataset in SPSS 25.0, to overcome the possible concerns of outliers, missing values, multicollinearity, and incorrect coding. The results do not reveal any issues with the dataset.

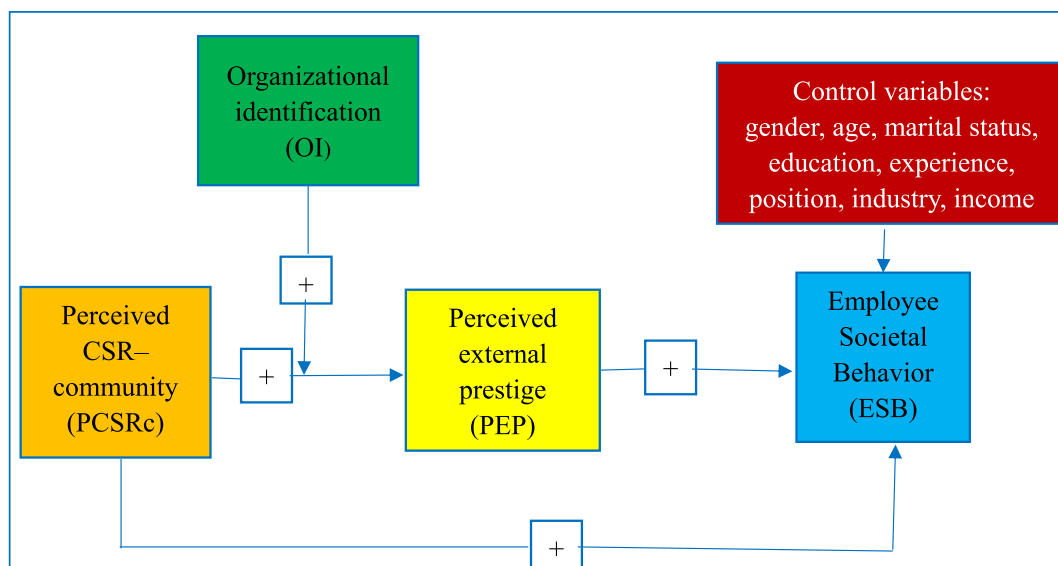


Fig. 1. Conceptual model.

**Table 1**  
Respondents' demographic characteristics.

Demographic	Frequency	Percentage
<b>Age</b>		
Above 50 years old	35	7.7
<40-≥50 years old	341	75.4
30-≥40 years old	76	16.8
<b>Gender</b>		
Female	235	52.0
Male	217	48.0
<b>Education</b>		
Master's degree or above	282	62.4
Bachelor's degree	170	37.6
<b>Marital status</b>		
Married	299	66.2
Unmarried	153	33.8
<b>Experience</b>		
Above 10 years	43	9.5
≤5-≥10 years	358	79.2
Below 5 years	51	11.3
<b>Position</b>		
First-line manager	98	21.7
Middle-level manager	332	73.5
Top-level manager	22	4.9
<b>Monthly salary (in taka)</b>		
Above 100,000	21	4.6
<75,000-≥100,000	85	18.8
<50,000-≥75,000	302	66.8
25,000-50,000	44	9.7
<b>Job industry/sector</b>		
Financial	104	23.0
Pharmaceutical	94	20.8
Telecommunication	98	21.7
Textile and Readymade Garment	81	17.9
Food and Beverage	75	16.6

Source: Authors' illustration

For nonresponse bias, we followed the guidelines of Rogelberg and Stanton [40]. The early and late responses of participants ( $n = 33$ ) were compared using t-tests. The results of the t-tests indicated an insignificant link between these groups, suggesting that the non-response bias did not influence the findings of this study. Moreover, we followed the guidelines of Podsakoff et al. [41] to detect the level of common method bias (CMB) due to the cross-sectional nature of the study design. We also performed a single-factor test on the AMOS loading of all the construct items into a single factor. The outcomes did not suggest a good fit to the data ( $\chi^2 = 10.51$ ,  $p < .05$ ,  $CFI = .66$ ,  $TLI = .68$ ,  $SRMR = .144$ ,  $RMSEA = 0.099$ ), indicating that the CMB was minimized in this study. Furthermore, we created a common latent factor (CLF) in AMOS and connected the CLF with an actual measurement model. The results showed that the factor loadings remained significant and did not decrease to 0.60. Furthermore, the shared common variance between the measurement model and CLF was 0.28, below the cut-off level of 0.50, indicating that CMB did not influence the study findings.

**Table 2**  
Descriptive statistics and intercorrelations.

Constructs	1	2	3	4	5	6	7	8	9	10	11	12
1. Age	1											
2. Gender	-.030	1										
3. Education	.277	-.058	1									
4. Marital Status	.251	-.061	.516	1								
5. Job Tenure	.431	.018	.240	.270	1							
6. Job Level	-.281	.086	-.276	-.223	-.286	1						
7. Monthly Salary	.416	-.140	.319	.340	.429	-.439	1					
8. Job Industry/Sector	-.014	.156	.001	-.050	-.022	-.007	-.053	1				
9. PCSRc	.106*	.046	.116*	.085	.059	-.043	.091	.005	1			
10. PEP	.009	.055	.062	-.029	-.068	-.063	.039	.089	.278**	1		
11. OI	.033	.011	.029	-.020	-.062	-.035	.015	-.019	.315**	.422**	1	
12. ESB	.071	.066	.074	.044	.014	-.027	.046	-.033	.385**	.315**	.497**	1
Mean	2.91	1.48	3.62	1.66	1.98	2.17	3.18	2.84	5.362	5.484	5.52	5.60
SD	.488	.500	.485	.474	.456	.488	.662	1.397	.624	.463	.490	.603

Note: PCSRc = Perceived CSR community, ESB = Employee societal behavior, PEP = Perceived external prestige, OI = Organizational identification, Correlations are significant at \*\* $p < .01$  and \* $p < .05$ . Diagonal bold values are the square root of AVE.



### 4. Findings

The demographic characteristics, expressive statistics, and intercorrelations among the study paradigms are presented in Table 2. As anticipated, the outcomes of correlation show that PCSRc was positively correlated to ESB ( $r = .28, p = .000$ ) and PEP ( $r = .32, p = .000$ ). Similarly, OI was positively correlated with ESB ( $r = .31, p = .000$ ) and PEP ( $r = .50, p = .000$ ). Furthermore, PEP was positively correlated with ESB ( $r = .42, p = .000$ ). Hence, all of these outcomes indicate the acceptance of the earlier hypotheses.

#### 4.1. Measurement tests and confirmatory factor analysis

We followed the guidelines of Nunnally [42] to evaluate the reliability (alpha, composite) and validity (convergent, discriminant, and average variance extracted; AVE) of the research constructs. They assessed the estimates of the factor loadings, alpha, composite reliability, and AVE. The results indicated that all estimates were well above the criteria of 0.60, 0.70, 0.70, and 0.50, respectively, indicating that all the construct scales were reliable and valid (Table 3). Moreover, following Henseler et al. [43], we checked for discriminant soundness. Henseler et al. [43] stated that the threshold values of HTMT should be greater than 0.85. Table 4 indicates the HTMT findings and that no single construct violated the criteria ( $< 0.85$ ) of the HTMT analysis, thereby illustrating that our constructs have strong discriminant validity.

A confirmatory factor analysis was conducted to verify the acceptance of the proposed measurement model. For this purpose, we also created a multidimensional measurement by connecting the study constructs (PCSRc, PEP, OI, and ESB) using AMOS 24.0. These results illustrate that the proposed model meets the requirements of a model to fit, as stated by Hair et al. [39]. The outcome indices fit the data well ( $\chi^2 (125) = 1.376, p = .003, CFI = .93, TLI = .92, SRMR = .044, RMSEA = .029$ ).

#### 4.2. Testing of hypotheses

After accepting the measurement model, we evaluated the fundamental model and tested the planned interactions. The results show that the structural model is well-fit and meets the requirement necessary for a structural model to be fit, as per Hair et al. [39]. The outcome indices were well-suited to the data ( $\chi^2 (6) = 1.09, p > .05, CFI = .97, TLI = .98, SRMR = .022, RMSEA = .015$ ). As expected, the outcomes of the hypothesis testing indicate that PCSRc ( $\beta = .223, SE = .056, t = 3.979$ ) was positively related to ESB, thereby supporting H1. Similarly, PCSRc ( $\beta = .223, SE = .056, t = 3.979$ ) was positively related to PEP, thereby supporting H2. Moreover, the relationship between PEP ( $\beta = .223, SE = .056, t = 3.979$ ) and ESB was positive, supporting H3. The control variables were not found to have any noteworthy impact on the criterion variables (i.e., ESB), except for experience ( $\beta = .092, SE = .018, t = 2.27$ ). The outcomes of the hypothesis testing also covered the R-squared values. The values of 0.48 and 0.26, respectively, illustrate that PCSRc accounts for 48% of the variation in PEP, and 26% of the variation is accounted for by all predictors of research in the study variable (i.e., ESB).

To test the mediation hypothesis (H4), we followed the guidelines of Hayes and Preacher’s [44] method of bootstrapping (5000 iterations) at the 95% confidence interval to calculate the ancillary impact. The results (Table 5) demonstrate that PCSRc and ESB connections are significantly and indirectly affected by PEP ( $\beta = .14, SE = .022, ULCI = .166, LLCI = .073$ ), which ultimately supports H4.

To test the moderating effect of H5a, we followed Cohen and Cohen’s [45] product method to calculate the moderating role of OI.

**Table 3**  
Measurement test outcomes and confirmatory factor analysis.

Variables	FL	Estimates	SE	t-value	CA	CR	AVE	
PCSRc	PCSRc1	.80	1		.851	.864	.680	
	PCSRc2	.89	1.33	.085				16.65
	PCSRc3	.78	1.11	.071				12.79
PEP	PEP1	.92	1		.902	.914	.623	
	PEP2	.75	.715	.039				19.51
	PEP3	.89	.913	.041				22.59
	PEP4	.65	.924	.039				25.09
	PEP5	.71	.911	.032				21.27
	PEP6	.80	.884	.035				24.79
OI	OI1	.81	1		.914	.923	.668	
	OI2	.85	1.22	.111				9.99
	OI3	.66	1.16	.099				8.73
	OI4	.89	.913	.111				8.49
	OI5	.91	.892	.099				7.78
	OI6	.76	1.08	.104				11.17
ESB	ESB1	.79	1		.901	.916	.734	
	ESB2	.81	.792	.059				13.69
	ESB3	.93	.742	.065				10.71
	ESB4	.89	1.05	.049				25.49

Notes: PCSRc = Perceived CSR community, ESB = Employee societal behavior, PEP = Perceived external prestige, OI = Organizational identification, SFL = Factor loading; SE = Standard error, CA = Cronbach’s alpha, CR = composite reliability, AVE = Average variance extracted.

**Table 4**  
Heterotrait–Monotrait analysis.

	PCSRc	PEP	OI	ESB
PCSRc				
PEP	.43			
OI	.47	.31		
ESB	.41	.39	.29	

Notes: PCSRc = Perceived CSR community, ESB = Employee Societal behavior, PEP = Perceived external prestige, OI = Organizational identification.

**Table 5**  
Hypotheses tests.

Direct paths	Beta	SE	t-value	p-value	Decision		
H1: PCSRc→ESB	.16	.043	3.61	.000	Supported		
H2: PCSRc→PEP	.33	.030	9.74	.000	Supported		
H3: PEP→ESB	.43	.049	10.0	.000	Supported		
Mediation paths	IE	SE.	UBCI	LBCI	p-value	Decision	
H4: PCSRc→PEP→ESB	.142	.022	.166	.073	.003	Supported	
Moderation paths	Beta	SE	UBCI	LBCI	t	p	Decision
OI→PEP	.53	.038	.300	.074	15.5	.000	Supported
H5a: Interaction (PCSRc_x_OI)→PEP	.31	.055	.055	.019	8.98	.000	Supported
Indirect, total, and conditional indirect effects of PCSRc on ESB							
Predictors	Mediator	Moderator: OI	Beta	SE	p-value	UBCI	LB CI
Indirect effect							
PCSRc	PEP	–	.138	.021	.003	.14	.06
Total effect							
PCSRc	PEP	–	.298	.066	.001	.61	.19
Conditional indirect effect							
H5b: PCSRc	PEP	High (OI at +1SD)	.062	.024	.000	.20	.05
		Medium (OI at mean)	.053	.019	.000	.10	.02
		Low (OI at -1SD)	.046	.022	.055	.09	-.01
Conditional total effect							
PCSRc	PEP	High (OI at +1SD)	.222	.029	.000	.22	.13
		Medium (OI at Mean)	.213	.016	.000	.15	.11
		Low (OI at -1SD)	.206	.033	.000	.14	.10

Notes: PCSRc = Perceived CSR community, ESB = Employee societal behavior, PEP = Perceived external prestige, OI = Organizational identification, LBCI = lower bond confidence interval 95%, UBCI = upper bond confidence interval 95%, Indirect effect = IE.

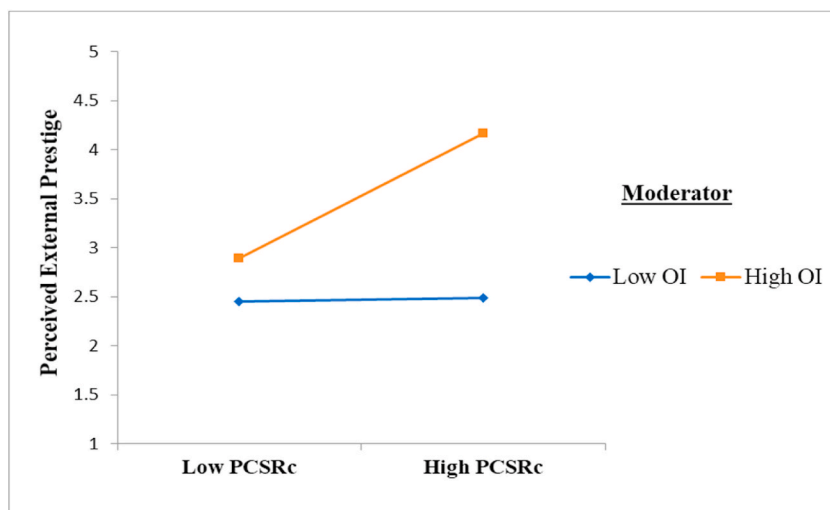


Fig. 2. Interaction of OI between PCSRc and PEP



Before the analysis, researchers first mean-centered PCSRc and OI, created the interaction term (PCSRc\_x\_OI), and conducted moderation using AMOS. The outcomes (see Table 5) that PCSRc and PEP connections are positively moderated by OI ( $Interaction = .36, SE = 0.039, t = 4.16, ULCI = 0.055, LLCI = 0.019$ ), thus supporting H5a. We also followed Aiken and West [46] by testing simple slopes using plus-minus SD to view a graphical presentation of the moderation effects. The findings (shown in Fig. 2) that at high OI ( $\beta = 0.340, t = 2.110, p = .0236$ ), the PCSRc and PEP connections are significant and insignificant at low OI ( $\beta = .330, t = 1.347, p = .179$ ), which supports H5a.

This research validated the moderating role of OI in indirect PEP in the PCSRc and ESB linkages so that the ancillary impact will be robust at high OI. To test this moderated-mediated association, the conditional ancillary effects of PCSRc on ESB through PEP at various OI levels were calculated using Hayes and Preacher's [44] rule. The ancillary impact results are presented in Table 5. At high OI levels, the overall conditional ancillary implications of PEP on PCSRc and ESB connections were significant ( $\beta = 0.062, SE = 0.024, UBCI = 0.20, LBCI = 0.05$ ) and differed from zero, in contrast to the low OI level, thus supporting H5b. The overall outcome (conditional) illustrates that PCSRc positively affects ESB through the PEP. The findings show that PCSRc can improve ESB by improving PEP compared to not usually observing community-oriented CSR, although workforces who do not recognize community-oriented CSR can improve ESB only at high OI.

## 5. Discussion

Building on SIPT and SIT, we aimed to investigate the direct or indirect (PEP) influence of PCSRc on ESB. Moreover, we also pursued to examine the moderating role of OI in the linkage between PCSRc and PEP, and PCSRc and ESB via PEP. As expected, the findings confirm that PCSRc has a positive influence on ESB, and PEP mediates the linkage between PCSRc and ESB. Moreover, OI plays an important buffering role in the association between PCSRc and PEP. Overall, our findings suggest very interesting implications for policymakers, researchers, and practitioners.

The study reported a significant positive link between PCSRc and ESB (H1), and PEP (H2), which is in line with the past findings of Bogan and Dedeoglu [27] and Mahmud et al. [6]. They also found that firms' engagement in voluntary deeds influences employees' psychological impact on organizational CSR initiatives, work performance, and discretionary conduct. This means that employees positively perceive organizational community-oriented CSR that boosts stronger business-community-employee relationships and that contextual social and informational cues are reflected in employees' discretionary behavior (i.e., ESB) in the community and help build a positive image of an organization that ultimately makes employees feel proud of their organization.

This study reported that PEP is positively and significantly related to ESB (H3) and PEP mediates the positive relationship between PCSRc and ESB (H4), which is consistent with the previous work of Bogan and Dedeoglu [27], Ding et al. [31], and Farooq et al. [34]. They recorded analogous associations and mediating effects of PEP in their studies on the impacts of perceived CSR (environmental dimension) on organizational attractiveness, OI, and organizational citizenship behavior. Thus, when employees feel that outside patrons praise their organizational community-oriented CSR activities, they possess external prestige perceptions in the community because of their firm's community-oriented CSR policies. This will result in demonstrating ESB in a manner consistent with their organizational motto to promote inclusive, sustainable social, environmental, and economic development in a nation.

Our research reported that OI moderates the linkage between PCSRc and PEP, and PCSRc and ESB via PEP. Although previous CSR researchers did not find OI to be a moderator of perceived CSR and employee psychological outcomes. This study showed that OI regulates PCSRc-PEP and PCSRc-ESB (via PEP) relationships, such that employees with higher OI strengthen the above relationships (H5a and H5b). It makes sense that employees with a higher level of OI think their career is tied to the survival of the organization in which they are working. This affiliation motivates employees to put more effort and energy on behalf of their organizations to achieve economic targets and social goals. Therefore, employees' strong OI enhances their positive sense of organizational community-oriented CSR, and contextual social information signals them to perform out-role discretionary behaviors (notably ESB) that match the social goals of their firm and increase their prestige perceptions in the community.

In terms of human-level mediators and moderators (especially ethical leadership, CSR involvement, and CSR positivity) and organizational-level mediators and moderators (especially PEP and OI), the results of the current study are different from those of earlier studies done in emerging market nations. Previous studies reported that CSR aimed at external stakeholders was found to have a substantial impact on the in-role and extra-role performance of Indian employees, and it is claimed that these interactions are stronger for workers who place a high value on CSR activities for a firm [28]. Turkish employees' perspectives on CSR did not directly affect organizational citizenship behavior; instead, PEP and organizational pride respectively mediated the association between perspectives on CSR and organizational citizenship behavior [27]. If Pakistani employees desire to advance social good through relationship-building activities at their company, their views on CSR and ethical leadership must be congruent with one another [29]. The voluntary environmental behavior of Bangladeshi workers was significantly influenced by ethical leadership, which in turn affected the sustainability of business organizations [24]. However, community-focused CSR has a favorable impact on the ESB in Bangladesh, and CSR engagement mediates the relationship, while CSR positivity does not moderate the relationship [6]. In a nutshell, the novelty of the current study is that it is the first to combine the concepts of external-oriented CSR activities with individual internal stakeholders' external-oriented non-instrumental outcomes, with an external factor such as PEP as a mediator and an internal matter such as OI as a moderator in an emerging market economy such as Bangladesh.

### 5.1. Theoretical implications

This research contributes to empirically investigating the influence of PCSRc on ESB using a theoretical base of SIPT that was

skipped in the previous literature on micro-CSR. Studies on the psychological impact of perceived CSR on employee-related outcomes under a single theory are fragmented and inconclusive in the latest micro-CSR research [10,18]. The current research addresses this shortcoming by adopting a crossbred conceptual model grounded in two broadly recognized sociopsychological theories such as SIPT and SIT. The study outcomes revealed that these two theories fit well; thus, these social-psychological theories have been expanded in micro-CSR and human resource management studies.

Employees' psychological reactions to perceived community-oriented CSR have been studied primarily in developed economies. In developing countries such as Bangladesh, employees' responses to community-oriented CSR practices have not been adequately examined [6]. This study eliminates the gap between CSR studies in developed and developing economies, by focusing on Bangladesh. This study supports the idea that community-oriented CSR initiatives favorably illustrate employees' external prestige perceptions in the community and provide them with descriptive and normative identity cues, thus navigating an augmented spirit of cohesion within the organization and involvement in socially responsible behaviors (i.e., ESB).

This study is unique in that it unfolded significant direct and indirect roles of PEP (mediator) and OI (moderator) in the affirmative PCSRC-ESB relationship. The findings of this study indicate that having excellent external prestige perception due to community-oriented CSR initiatives is expected to help personnel demonstrate discretionary behavior (i.e., ESB), which encourages the smooth functioning of businesses and society. It also notes that personnel who associate more with organizations are motivated to contribute to their success and likely undertake ESB.

### 5.2. Practical implications

The present research provides practical support to firm managers for understanding the influence of perceived CSR on employee societal behavior and enhancing a firm image in society. This study reported a significant positive relationship between the PCSRC and ESB. It makes sense that Employees use contextual social information cues to judge the governance, fairness, and standards of an organization's social and environmental practices. Thus, the psychology of micro-CSR contributes to enlightening corporate policy-makers that an organization's socially responsible actions (notably PCSRC) matter to its key players (notably employees). Therefore, managers responsible for CSR may implement a complete disclosure strategy to disseminate community-oriented social initiatives to employees via separate webpages, social media platforms, brochures, and other internal and external communication.

This study showed that community-oriented CSR initiatives create social value and prestige perceptions when these socially responsible actions adequately align with employees' prosocial attitudes and behaviors of the employees [27,47]. A significant positive association was also between PCSRC and PEP, and between PEP and ESB. It makes sense that firms' social engagement can create and circulate positive vibrations in an organization, as these positively affect employees' social prestige perceptions. Therefore, the human resource division should strive to hire and promote individuals as CSR ambassadors in mid-level management who are apt with the firm's CSR approach, ethical values, and principles to conserve the integrity of the concern's societal commitment in the sense of their colleagues, and thus enhance their involvement in SB through a more significant association with the company.

The research offered PCSRC as a strategic tool to explain how and why (mediating effects of PEP) and when (moderating roles of OI) employees act on behalf of the organization, as external prestige perceived and powerfully identified personnel are more likely to assume and endorse the standards and ideals of their institute and thus grow approaches and manners consistent with organizational objectives [34,47]. The findings of this study indicate that news of social initiatives needs to be disseminated to external stakeholders to inform them of community-driven social actions to gain the appreciation of external stakeholder groups that enhance employees' prestige perceptions in the community due to their company's social engagement. Thus, core corporate policymakers should consider that community-oriented CSR enterprises are more likely to produce specific socially responsible behaviors such as ESB.

### 5.3. Research limitations and avenues for future studies

We substantially realized our research goals but some limitations are crucial to be addressed. The outcomes of this study may not be generalizable, because we focused on only one country (Bangladesh). However, this conceptual model can also be replicated in diverse contexts and cultures (e.g., China). Future studies need to compare the current study findings with other firms that did not adopt CSR practices at the micro level. As highly educated respondents led the findings, recent studies should focus on incorporating the views of general laborers on a particular CSR aspect and publicly accountable conduct. Potential academics can spread the micro-CSR research domain by reconnoitering community, customer, or shareholder perceptions of community-driven CSR and specific society-friendly behaviors. In this study, PEP was a mediator. Thus, prospective scholars can improve the current model of internal pride, work meaningfulness, and uprightness, which may translate employee keenness in community-oriented CSR activities into ESB.

Finally, investigating borderline situations between an activity and its aftermath is often used in social science research to prove the nexus between business and stakeholders [21]. Therefore, future studies need to investigate the influence of PCSRC on other employee-oriented outcomes such as employee creativity, innovative work behavior, career proactive behavior, etc. Further, this study only used OI as a single moderator, future researchers could adopt multiple moderators in their studies such as ethical leadership, self-efficacy, and ethical individuality, which may reverberate with the strength and genuineness of the firm's community-oriented participation, to realize a particular CSR-specific behavior that is socially responsible for micro-level analysis.

## 6. Conclusion

As concerns continue to rise about the impact of business operations on the well-being of society and the preservation of the

environment, organizations' social policies and actions that take into account the employees' expectations about the need for companies to behave more socially and responsibly are proving increasingly prevalent [6,24]. To extend this research line-up, under a hybrid theoretical framework on SIPT and SIT, the current research alleviates some vital research gaps on the psychology of micro-CSR and employee outcomes in a developing economy such as Bangladesh using a mediated moderated model by answering how, why, and when perceived community-oriented-CSR affects discretionary behavior such as ESB. Around 452 employees serving in five distinguished industries in Bangladesh as respondents of this research revealed significant and affirmative relations between PCSRc and ESB, PCSRc and PEP, and PEP and ESB. It also found that PEP mediates PCSRc and ESB relations, and OI regulates the straight association of PCSRc and PEP and ancillary links of PCSRc and ESB (via PEP).

Thus, this study argues that community-oriented-CSR engagement is an additional activity for improved societal progress and civic prosperity that upholds the business value and the positive social image of an organization. It is also a way of expressing itself by giving personal identity to society. Thus, this evidence indicates a considerable space for building synergies between the psychology of organizational micro-CSR and employee outcomes in CSR and human resource management studies.

Therefore, in a final remark, it can be concluded that employees are likely to use social and informational cues when evaluating their company's CSR efforts. The success of the CSR policies of a firm often rests on the actions of the core stakeholders (notably the workforce) through the organization to convert them into assessable actions such as work performances and discretionary behaviors (notably ESB) that can yield the envisioned outcomes of sustainable economic development of an emerging economy such as Bangladesh on a large scale.

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### **Ethics approval**

The questionnaire and methodology for this study were approved by the concerned offices of the Ethics Committee of the Department of Accounting and Information Systems, Begum Rokeya University, Rangpur.

### **Consent to participate**

Informed consent was obtained from all individual participants included in the study.

### **Author contribution statement**

Conceived and designed the experiments: Appel Mahmud and Mohammad Ashrafuzzaman.

Performed the experiments: Appel Mahmud.

Analyzed and interpreted the data: Zulqurnain Ali.

Contributed reagents, materials, analysis tools or data: Md. Ashanuzzaman.

Wrote the paper: Appel Mahmud and Md. Ashanuzzaman.

### **Data availability statement**

Data will be made available on request.

### **Additional information**

No additional information is available for this paper.

### **Declaration of competing interest**

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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## Appendix. Measurement scale items

Variable/Items
<b>Perceived CSR-community (PCSRc)</b>
(1) My company makes adequate contributions to charities. (2) My company supports NGOs actively working in problematic areas. (3) My company contributes to campaigns and projects that promote the well-being of populations in the areas where it operates.
<b>Societal behavior (SB)</b>
(1) I give adequate contributions to charities and donations. (2) I usually donate blood to those who need it. (3) I am involved in social and volunteer work that benefits my community. (4) I engage myself in social and humanitarian causes and associations.
<b>Perceived external prestige (PEP)</b>
(1) Generally, I think my company has a good reputation in the community. (2) Generally, I think my company has a good reputation in the industry. (3) Generally, I think my company is actively involved in the community. (4) Generally, I think my company has a good overall image. (5) Generally, I think my company is known as a good place to work. (6) Generally, I think my company has a good reputation among its customers.
<b>Organizational identification (OI)</b>
(1) When someone criticizes my company, it feels like a personal insult. (2) I am very interested in what others think about my company. (3) When I talk about my company, I usually say “we” rather than: “they”. (4) My company’s successes are my successes. (5) When someone praises my company, it feels like a personal compliment. (6) If a story in the media criticized my company, I would feel embarrassed.

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## List of Abbreviation

**PCSR:** Perceived Corporate Social Responsibility Community  
**PEP:** Perceived External Prestige  
**OI:** Organizational Identification  
**ESB:** Employee Societal Behavior  
**SIT:** Social Identity Theory  
**SIPT:** Social Information Processing Theory