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Corporate Social Responsibility as a Strategic Driver of Employee Job Performance: The Roles of Trust, Employee Engagement, and Responsible Leadership

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ABBREVIATIONS

3Ps	People, Planet and Profit
CC	CSR toward Customer
CDR	Corporate Digital Responsibility
CE	CSR toward Employee
CL	CSR toward Legal
CMB	Common Method Bias
Covid-19	Coronavirus Disease of 2019
CR	Composite Reliability
CS	CSR toward Society
CSR	Corporate Social Responsibility
CV	Convergent Validity
ECSR	External Corporate Social Responsibility
EE	Employee Engagement
EJP	Employee Job Performance
ESG	Environment, Social and Governance
HR	Human Resource
HTMT	Heterotrait-Monotrait
ICSR	Internal Corporate Social Responsibility
IFC	International Finance Corporation
PLS-SEM	Partial Least Square Structural Equation Modeling
RL	Responsible Leadership
SDG	Sustainable Development Goal
SDGs	Sustainable Development Goals
SET	Social Exchange Theory
SHRM	Strategic Human Resource Management
SIT	Social Identity Theory
SPSS	Statistical Package for Social Sciences
SRMR	Standardized Root Mean Square of Residual
TBL	Triple Bottom Line

1. INTRODUCTION

This chapter provides the research background, study objectives, research questions, conceptual framework, clarity of the terms and constructs used, significance and justification of the research, delimitations, and the structure of the dissertation.

1.1 Background of the study

In today's global economy, the concept of Corporate Social Responsibility (CSR) has evolved from a voluntary approach to a strategic necessity. CSR refers to the voluntary practices and policies adopted by corporations to advance social, environmental, and economic goals. Businesses increasingly recognized social responsibilities not just for their profits but also for their impact on society and the well-being of internal and external stakeholders (HESSELMANS et al., 2025; LESSA, COELHO, and SANTOS, 2025). It is widely acknowledged by scholars and practitioners that many organizations, particularly banking sectors, play an important role in behaving socially responsibly in terms of accountability, transparency, community, and employee well-being in response to stakeholder pressures, societal and ethical obligations (GIANNOPOULOS, PILCHER, and SALMON, 2024; LESSA, COELHO, and SANTOS, 2025).

A recent study states that CSR practices have evolved from early ideas of socially responsible investing toward a broader, stakeholder-focused view that emphasizes how individuals interpret an organization’s ethical behavior (MOHAMMADI, KHANI PORDANJANI, and AZARI BAJESTANI, 2025). According to BEDOYA et al. (2025), employees are the primary engine of an organization's success. Their well-being is crucial for sustaining productivity and fostering a positive corporate image. Scholars in Human Resource Management (HRM) and organizational experts have prioritized it as a promising area with significant potential (SARVAIYA and ARROWSMITH, 2023).

Traditionally, these initiatives were focused mostly on external social welfare and environmental concerns. The macro level outcomes, such as examining corporate reputation and brand image (SINGH and MISRA, 2021), tackling climate change and environmental degradation, enhancing customer loyalty (NDOU et al., 2026), competitive advantage (DELA, YE and BERHE, 2024), and financial performance (PARRA-DOMÍNGUEZ et al., 2026), were largely studied. However, recent scholarly attention has widely focused on the micro-level, particularly its influence on employees’ affective commitment toward the organization (GAZI et al., 2025), attitudes and workplace behaviors, job performance, satisfaction, and turnover intention (VU and SHIN, 2025).

In a developing country like Bangladesh, social responsibilities of banks and financial institutions were dominated by external drivers, primarily donations to education, disaster relief, and healthcare to enhance brand image, rather than being seen as a strategic component of sustainable business practices (ALAM, 2025). Due to the labor-intensive nature of these industries, the social contributions of the banking sector, ready-made garments, and healthcare were largely viewed through the lens of religious obligations (e.g., Zakat and philanthropic donations during crises such as cyclones and floods). Following the tragic incident at Rana Plaza, the failure of volunteer CSR exposed several weaknesses in the workplaces, such as labor rights, workplace safety, and corporate accountability, that disrupted global supply chain accountability in the garments industry (KNUDSEN, LEITHEISER, and MOON, 2025). The incident drew global attention and put pressure on organizations to adopt more structured, compliance-based, and ethically grounded CSR practices to ensure employee welfare, occupational safety, fair treatment, and psychological well-being. Besides, regulatory and global market pressures from H&M and Inditex force organizations to comply with labor and sustainability standards.

Moreover, the impact of CSR has become even more distinct in the post-pandemic era. Employees have become more sensitive to workplace health, safety, and job security (VESELOVSKÁ, 2025). According to YAPPUTRO et al. (2024), these psychological predictors raised the need for internal CSR (ICSR) practices in various organizations. This means employees value those organizations that demonstrate responsibility not only through external contributions but also through supportive workplace policies and ethical leadership. Evidence shows that employees tend to develop stronger attachment and positive work behaviors when they perceive their organizations as socially responsible. Both ICSR and external CSR (ECSR) can positively affect job performance, both directly and indirectly, through psychological and relational pathways (e.g., employee engagement, trust, and responsible leadership). In South Korea, a study argued that CSR perceptions enhance resilience, which subsequently improves job performance, particularly when workplace support and cooperative behavior are high (ALOMRAN et al., 2022). Similarly, findings from Chinese manufacturing firms revealed that perceived CSR positively influences job performance through perceived organizational support, which means employees reciprocate socially responsible organizational practices with improved performance (NEWMAN, NIELSEN, and MIAO, 2015).

Several studies have examined key mechanisms, such as organizational commitment, pride, job satisfaction, and work engagement, that foster employee productivity and task performance (RAMDHAN et al., 2022; VUONG, 2023). These variables are often used as mediators to explain the direct or indirect relationship between job performance and the perception of CSR.

Prior studies also claimed that CSR does not always transform directly into individual outcomes. Its effectiveness may depend on contextual factors such as organizational culture, employee values, leadership style, and CSR authenticity. Therefore, Responsible Leadership (RL) has also been recognized as an important element in improving outcomes for both internal and external stakeholders. Evidence suggests that transformational and transactional leadership styles influence job performance through CSR and organizational commitment (GAZI et al., 2025). This indicates that leadership behavior impacts employees' perceptions of the organization's CSR policies. According to HEIM et al. (2026), RL involves ethical decision-making, accountability for actions, and balancing diverse stakeholder interests of employees, consumers, rather than focusing solely on profit.

While CSR-employee outcomes relationships have been studied across industries such as tourism, hospitality, logistics, and manufacturing (ZHENG et al., 2022; KABIR and CHOWDHURY, 2023), limited empirical research has specifically examined this relationship in the banking sector in Bangladesh. The banking sector holds particular importance due to its direct involvement with economic stability, public trust, and community development. Banks are increasingly expected to demonstrate ethical responsibility, transparency, and sustainability because financial institutions play a major role in national development. Unlike sectors, banking operations are service-intensive and highly dependent on employee interactions with customers.

Therefore, employee job performance is not only a measure of productivity but also a critical determinant of service quality, customer satisfaction, and institutional credibility. In such a context, CSR may serve as a strategic tool that enhances employees' morale, identification, and motivation, leading to improved job performance and better organizational outcomes. Many existing studies focus on overall employee performance without addressing the combined impact of internal and external factors. Thus, the current study focuses on evaluating the CSR dimensions relating to employee, society and community, customer, and legal practices. Furthermore, the mediators through which CSR influences employee job performance remain underexplored, including employee engagement, trust, and the moderating role of responsible leadership. Given these gaps, examining the impact of CSR on employee job performance in the banking sector is both timely and significant from a strategic viewpoint. Understanding these complex relationships can help banking and financial institutions to design socially responsible strategies that strengthen not only corporate reputation but also workforce productivity.

1.2 Problem statement

According to the latest WORLD BANK report (2025), employment in Bangladesh is largely dominated by three sectors. As shown in Figure 1, in 2023, 35.27% of the employees were active in the agricultural sector, 20.88% in industry, and 43.85% in the service sector. It is reported that service sectors, including banking, insurance, and others, contributed around 51% of GDP (BANGLADESH ECONOMIC PROFILE, 2026). Research has shown that the banking and financial sectors remain a cornerstone of the country's economy. As an emerging nation with a large and growing workforce of 73.75 to 77.35 million (BBS, 2026), the banking workforce faces significant challenges that necessitate deeper investigation (CHOWDHURY et al., 2024).

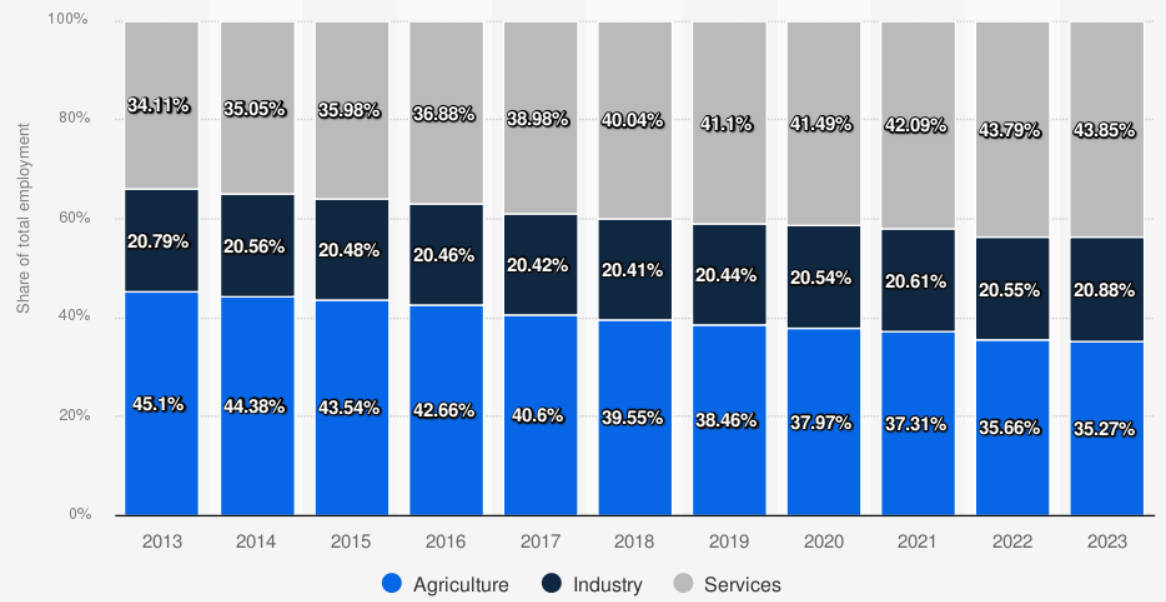


Figure 1. Distribution of employment by economic sectors from 2013 to 2023

Source: WORLD BANK (2025)

Employees in this sector operate within complex institutional dynamics characterized by varying degrees of organizational support, regulatory pressures, and evolving stakeholder expectations regarding corporate responsibility (NG et al., 2024). Despite the banking industry's documented engagement in CSR activities, employee well-being and engagement remain critical issues (DONAGHEY and REINECKE, 2018). This sector is also under pressure to prove that it is not only profitable, but also responsible to its internal and external bodies. Prior study argued that banks are encouraged and, in practice, pushed through central bank guidance and public scrutiny to invest a portion of their net profit into CSR areas such as education, health, disaster relief, and environmental initiatives (SOBHANI, HAQUE, and RAHMAN, 2021). At the same time, banks depend heavily on employees to deliver service quality, manage risk, protect customer trust, and

uphold ethical conduct in day-to-day banking operations. ADU-GYAMFI et al. (2021) claimed that CSR may look good on paper, but it only becomes real inside the organization when employees believe in it and bring that energy into their work. This matters because employees are the ones who carry much of the responsibility for implementing ethical and socially responsible behavior (BOCEAN et al., 2022).

Despite these hurdles, the banking industry is expanding and becoming more competitive. Especially the modernized services of private commercial banks attract large numbers of workforces. According to the recent report by BANGLADESH BANK (2025), the workforce in this sector is growing (e.g., total employees rising from about 203,696 in 2023 to about 214,245 by the end of 2024), and women's participation is increasing (women now make up about 17.6% of the banking workforce). Among the total women workforce, they remain far less represented in senior posts (about 9.73% of senior roles) and on boards (IFC, 2024). This growth creates pressure on banks to ensure consistent, high-quality employee job performance. Numerous challenges stem from social norms, inadequate workplace support, and persistent biases (RAHMAN et al., 2025).

In essence, past study argued that while intrinsic motivation is high, the actual performance and sustainability of banking careers, irrespective of gender, are heavily influenced by the presence or absence of supportive structures (ISLAM and JIRATTIKORN, 2024), a favorable and equitable work environment, work autonomy, financial instability, and poor work-life balance (KHAN et al., 2023). Human resource challenges such as high workload and long working hours, frequent transfers or job rotation, and limited flexible work arrangements significantly affect overall performance (ISLAM and JIRATTIKORN, 2024). All of which strains employees' capacity to stay focused and productive over time. The sector also faces staffing and placement mismatches across different areas, while employee rotation often creates shortages, heavier workloads for existing staff, and disruptions in service delivery. Most of these challenges fall under internal HR issues and can be tackled by ensuring the implementation of ICSR programs (ANJUM et al., 2022).

On the other hand, EE has become a critical concern for the organization globally. According to GALLUP (2026), global EE declined in 2025, falling to 20% from its 2022 peak of 23%. At the same time, 64% of employees worldwide were classified as not engaged, and a further 16% as actively disengaged. This low engagement was estimated to have cost the global economy approximately US$10 trillion in lost productivity, equivalent to 9% of global gross domestic product (GDP). These statistics indicate that EE is not merely an attitudinal concern but a strategic challenge for ensuring organizational effectiveness and wider economic performance. One of the major concerns is that management's role has declined, leading to poor decisions, unfairness, poor communication, a lack of development opportunities, and poor workplace treatment. Research

states that when managers are disengaged, employees may receive weaker support, have less confidence in management, and experience fewer meaningful opportunities to contribute and develop. Besides, the rise of artificial intelligence (AI) in organizations highlights the importance of employee engagement and productivity. Despite AI implementation bringing workforce displacement concerns and ethical dilemmas that require substantial organizational restructuring, creating an urgent need for empirical investigation into responsible organizational practice. The Gallup report found that organizations are investing heavily in AI adoption to improve employee productivity and efficiency. The workplace is changing rapidly as AI becomes a common part of employees' daily work. In the age of digital transformation, organizations can gain the greatest employee engagement benefits from AI when leaders use management practices that create clear expectations, support meaningful work, and give employees a voice in how work is done. Organizations that combine AI integration with strong management practices are better positioned to create greater clarity, stronger engagement, and better performance outcomes.

In service sectors such as banking, these conditions may be consequential because EE depends substantially on the credibility and consistency of management practices. Besides, in the post-COVID organizational landscape, workforce expectations, ethical sensitivities, and the demand for organizational transparency have intensified (CALLUSO, 2025). The outbreak of the COVID-19 pandemic has dramatically changed human lifestyles and created a new normal in the business environment. During the pandemic, people paid closer attention to how companies treat their employees and support society. Some evidence suggests that taking care of employees can make workers feel more connected to the company and perform better, but community-focused CSR can also impact employees' psychological, emotional, and cognitive states. This highlights the need to explore how both dimensions affect employee outcomes.

In Bangladesh, CSR has been actively promoted and institutionalized through the central bank policy attention, and banks allocate resources to CSR activities (NDIWENI, HAQUE, and HASSAN, 2018). In this context, CSR is increasingly visible in banking, but its value to employees remains unclear. These initiatives are often seen as external philanthropy, such as disaster relief, communication donations, rather than internal strategic investments in the workforce (KHAN et al., 2023).

The literature also shows that ICSR has received less empirical attention than external CSR, and researchers have called for a more integrated, theory-driven approach that explains how and when CSR transforms employee outcomes (CHATZOPOULOU, MANOLOPOULOS, and AGAPITOU, 2022). The combined influence of ICSR and ECSR requires a broader evaluation from employees' perspectives to understand how different stakeholders, including society,

community, customers, and legal practices, affect their individual performance. Studies have shown that organizations suffer from trust issues and low levels of employee engagement. This is because employees often perceive CSR as a superficial branding tool (‘greenwashing’ or ‘window dressing’) rather than a genuine commitment to their well-being. According to AKTER et al. (2025), RL can bridge the gap between corporate policy and individual perceptions, fostering organizational trust among internal and external stakeholders.

Consistent with this, CSR is often linked to stronger financial results and valuable nonfinancial outcomes such as reputation and investor appeal, but far less attention has been given to internal stakeholders, such as employees, and to the outcomes they experience (VAN et al., 2024). In response to this gap, micro-CSR has begun to emerge as a promising area that shifts the focus toward individual perceptions and behaviors. Therefore, this study investigates a pressing question: How do the internal and external dimensions of CSR influence employees' job performance, and what underlying factors could mediate these relationships?

1.3 Research objectives

Based on the earlier discussion presented in the background of the study and the problem statement, the primary aim of this study is to examine the strategic role of CSR in employee job performance through the interactions among employee trust, engagement, and responsible leadership. Besides, the following objectives were also addressed:

1. To examine and synthesize the current state of knowledge on CSR and employee outcomes by reviewing the empirical literature, in order to provide an up-to-date and comprehensive understanding of the topic.
2. To develop a strategic model linking CSR practices and employee outcomes.
3. To investigate the CSR perception of employees on their job performance.
4. To evaluate the perception of external CSR (e.g., society, customer, and legal) and their impact on employee job performance.
5. To test the new mediating variables (e.g., trust in management, employee engagement) and moderator (responsible leadership) between CSR practices and job performance.
6. To propose CSR as a strategic tool in organizational management to accelerate employee outcomes, positioning CSR not just as a compliance or ethical practice, but as a central element of strategic human resource management.

1.4 Research questions

To better understand current knowledge of the relationship between CSR dimensions and employee outcomes, the following research questions are formulated to address this study's objectives and guide the investigation.

1. Which dimensions of CSR have the most significant impact on the measurement of employee job performance?
2. How do employees' perceptions of CSR toward employee, society, customer, and legal responsibility influence their job performance?
3. To what extent do trust in management and employee engagement mediate the relationship between CSR practices and job performance?
4. How does responsible leadership strengthen the relationships among the proposed strategic model?
5. How can an integrated theoretical model be developed to explain the mechanisms linking CSR practices (internal and external) to employee job performance in the context of the banking sector in Bangladesh?

The subsequent questions form the basis of the empirical investigation and the hypothesis model. The extensive literature, empirical evidence, and theoretical justification (e.g., social exchange and social identity theory) provide the theoretical foundation for conceptualizing employees' perceptions of CSR and their outcomes (as shown in Figure 1).

The framework proposed a series of associations between constructs and latent variables. The study used the stimulus-organism-response model to develop the conceptual framework. According to earlier research, stimuli are used to define an individual's internal state, which could influence their behavior (WU et al., 2022; DAI, JIN, and MA, 2025). In the current study, the dimensions of internal and external CSR have been operationalized as organizational practices perceived by employees.

Responsible leadership is presented as a contextual stimulus to strengthen the relationship between the predictors and the outcome. An organism is the internal process or mechanism that plays the role of mediating (employee trust, engagement) between the stimulus and the outcome or response (see Figure 2). Response is the final outcome; for example, job performance represents the behavioral responses.

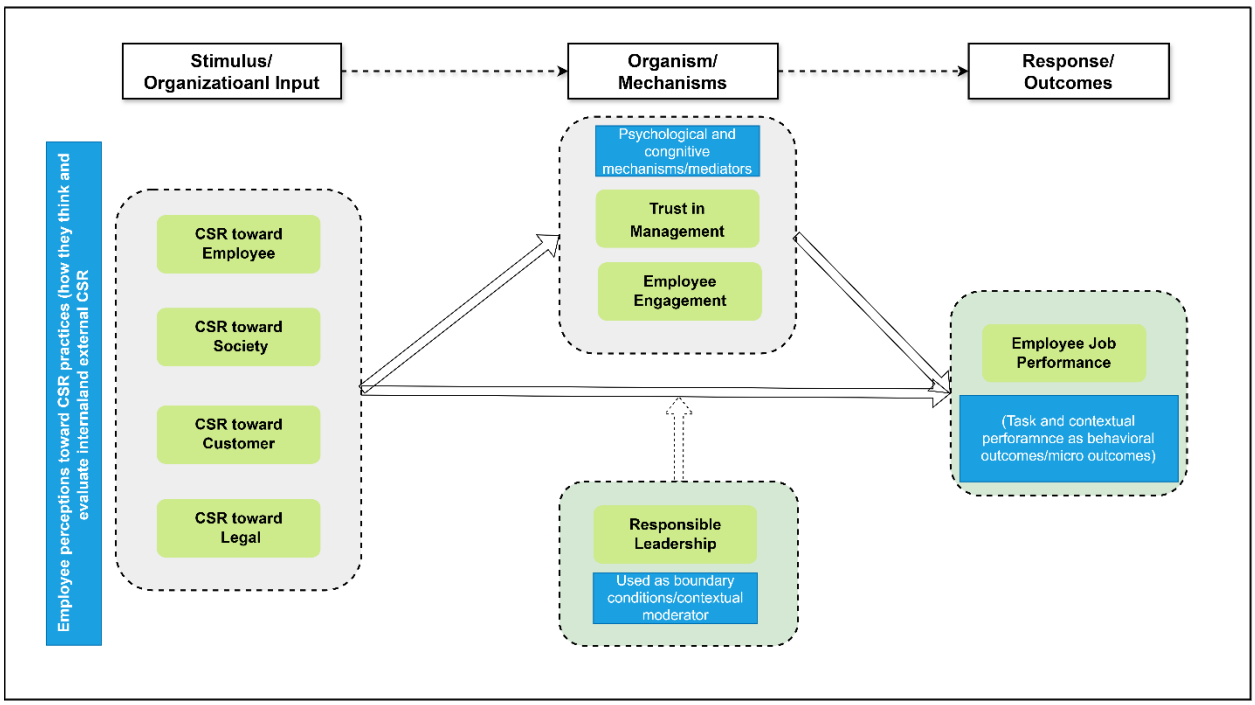


Figure 2. Conceptual framework

Source: Author's own work

1.5 Hypothesis development

The proposed strategic framework, 'CSR job performance model,' illustrates the relationships between the key dimensions of internal and external CSR and employee outcomes. Accordingly, the model supports the systematic development of a set of hypotheses that build the foundation of data collection and analysis required to examine the complex relationships among the latent variables proposed in this research. While the framework conceptually represents the theoretical linkage, which is supported by the SET and SIT, the relationship between constructs and variables, and the hypothesized path presents the direct, mediation, and moderation relationships (see Figure 3).

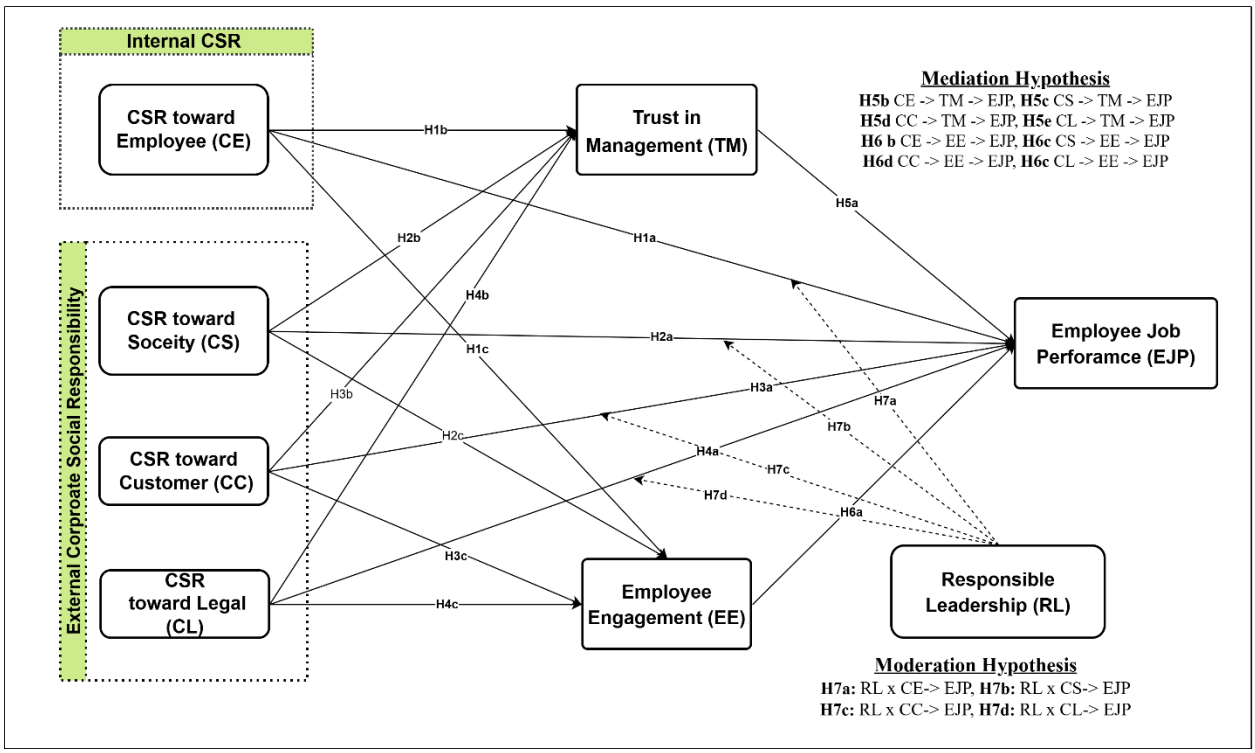


Figure 3. Proposed hypothesized model

Source: Author's own work

As can be seen, ICSR is conceptualized through one dimension, particularly the employee stakeholder. The dimensions of ECSR have four elements: CSR toward society and non-stakeholders, customers, and legal or government-related CSR practices. These dimensions are proposed to examine employees' perceptions of their individual job performance (micro-CSR), both directly and indirectly. To test the indirect relationships, trust in management and employee engagement were conducted as mediating variables. In addition, responsible leadership is proposed as a moderating variable to assess whether such leadership strengthens the relationship between the independent and dependent variables. Based on the model, seven primary hypotheses, including several sub-hypotheses, were developed for this study and are summarized in Table 1.

Table 1. Summary of hypotheses

Hypothesis	Statement
H1	CSR toward employee positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.
H2	CSR toward society is positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.
H3	CSR toward customers is positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.
H4	CSR toward legal is positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.
H5	(a) Trust in management is positively associated with employee job performance.
	Trust in management mediates the relationship between: (b) CSR toward employee and job performance, (c) CSR toward society and job performance, (d), CSR toward customer and job performance, and (e) CSR toward legal and job performance.
H6	(a) Employee engagement is positively associated with employee job performance.
	Employee engagement mediates the relationship between: (b) CSR toward employee and job performance, (c) CSR toward society and job performance, (d), CSR toward customer and job performance, and (e) CSR toward legal and job performance.
H7	Responsible leadership positively moderates the relationship between: (a) CSR toward employee and job performance, (b) CSR toward society and job performance, (c) CSR toward customer and job performance, and (d) CSR toward legal and job performance.

Source: Author's own work

In light of the literature, the proposed model is expected to provide a comprehensive strategic framework for the organization and its stakeholders involved in CSR spending. Much of the CSR literature has traditionally focused on consumer reactions and external stakeholder perceptions, with organizations largely pursuing CSR to strengthen market reputation and brand image, financial performance, and consumer loyalty. However, increasing attention has been directed toward the internal stakeholder, particularly how employees perceive CSR initiatives influence their workplace attitudes and performance outcomes.

This is a multidimensional approach to CSR that integrates internal and external elements and links them to key employee mechanisms, such as trust in management and employee engagement. Furthermore, the inclusion of responsible leadership as a moderating construct strengthens the model's explanatory power by acknowledging the importance of leadership behavior. These mechanisms are derived from social identity theory, which explains how individuals identify with and behave as members of social groups.

According to this theory, employees who strongly identify with their organization are more likely to exhibit loyalty, engagement, and collaborative behaviors. On the other hand, the principle of reciprocity in SET holds that employees can be more motivated and productive when they perceive

that their contributions are recognized and reciprocated by the organization. These theories support the proposed model and ensure that fair and transparent reward systems, opportunities for career growth, and supportive management can enhance employee satisfaction and retention.

1.6 Definition of terms

The key terms used in this study include the evolution of CSR definitions (refer to Table 2 in the next chapter). The clarity of the CSR dimensions, employee engagement, trust in management, responsible leadership, and employee job performance are presented in Table 3 in Chapter 3. Besides, the operational definitions of the study variables and clarifies how each construct is conceptualized and measured in this study. The definitions were adopted from well-established scholars and widely used literature to ensure conceptual clarity and consistency across the study. A chronological overview of how different conceptual terms have evolved from early philanthropic and ethical interpretations toward broader stakeholder-oriented and strategic perspectives was provided. This evolution underscores the importance of CSR as an organizational responsibility aligned with sustainable development and long-term business performance.

Providing clear definitions is essential for reducing ambiguity and strengthening the study's theoretical foundation. It is particularly important to understand the relationship between CSR practices and employee job performance at both the macro and micro levels.

1.7 Significance and justification of the study

The study primarily aims to evaluate employees' perceptions of internal and external CSR dimensions (e.g., employee, society, customer, legal) and their impact on individual job performance. Previous literature indicates that this relationship is neither automatic nor straightforward. It is a complex psychological process that requires intervention through mechanisms such as their level of engagement in their work, their level of trust, and their perception of the leadership role. In the specific socio-economic context of Bangladesh, there is a critical lack of empirical research on how CSR "trickles down" to enhance performance through the mediating mechanisms of employee trust, engagement, and belief in organizational leadership. Without understanding these phenomena, employee productivity and psychological well-being can be affected, thereby hindering organizational success.

CSR is recognized as a key driver of employee well-being and engagement, both of which are critical components of organizational success. The use of CSR in corporate strategy not only enhances a company's external image but also significantly impacts internal stakeholder satisfaction and loyalty. Recent studies have immensely valued CSR initiatives and their contribution to building a positive workplace environment. For example, the socio-emotional

micro foundations of CSR suggest that employees perceive CSR as a reflection of the organization's values and ethics, which aligns their personal values with those of the corporation (AGUINIS, RUPP, and GLAVAS, 2024). Both ICSR and ECSR activities boost employee morale and pride in the organization, as well as the organization's image (HAWN and IOANNOU, 2016). This interplay plays a crucial role in fostering employees' organizational identity and pride, which are essential to workplace engagement. TIAN and ROBERTSON (2019) further explored the outcomes of externally visible and genuine CSR initiatives, motivating employees towards voluntary pro-social behaviors and fostering a supportive work environment. The author also argues that CSR fosters organizational resilience, enabling companies to maintain engagement and operational continuity during economic challenges (ORTIZ-DE-MANDOJANA and BANSAL, 2016). Research by TRUMPP and GUENTHER (2017) examined CSR's impact, suggesting a U-shaped relationship in which both insufficient and excessive CSR can negatively affect employee engagement. This complexity is echoed in studies by authors like PETRENKO et al. (2016), who discuss the critical role of leadership in shaping effective CSR practices that resonate authentically with employees (JONES, 2016).

The comprehensive benefits of integrating CSR into the workplace for employee outcomes are many. For example, it can reinforce the role of personal values, impact employee attitudes and behaviors, and psychological well-being, and retain moral employees by reducing turnover and increasing their commitment and job satisfaction (EL AKREMI et al., 2018). Thus, the current studies articulate a clear and robust relationship between strategic CSR initiatives and employee well-being, advocating for CSR as a strategic tool in modern organizational strategies.

The study's objectives led to several unique contributions. This study contributes to the CSR literature by examining how CSR influences employees' job performance. Specifically, it extends prior research by demonstrating that CSR is not only a reputational or organizational-level strategy, but also a key predictor of employee behavior and performance outcomes in the workplace. By differentiating between internal and external CSR, this study clarifies the conceptual framework and provides empirical evidence that both dimensions significantly affect individual performance. On the other hand, the complex relationships among latent variables strengthen the theoretical grounding of SET and SIT. Specifically, responsible leadership serves as a moderator variable that explains the reciprocal relationship between leaders and various stakeholders.

Practically, the findings suggest to business leaders and HR professionals how to craft CSR policies that genuinely benefit employees and improve organizational performance. Moreover, the findings could guide policy-making at a broader level, influencing how future CSR practices

should be aligned in the modern business policy. The increasing adoption of CSR into core business strategies offers a promising avenue for highly engaged employees, even during organizational crises, which are pivotal to organizational success and to the Sustainable Development Goals (SDGs) SDG-8 (decent work and economic growth) and SDG-3 (good health and well-being).

1.8 Delimitations

This study's focus is limited to the banking sector only. While various industries in Bangladesh, such as non-bank financial institutions, multinational corporations, the tourism sector, telecommunications, and ready-made garments, engage in CSR activities, this research specifically focuses on public and private commercial banks, as they are highly active in CSR. Geographically, the data collection is restricted to major metropolitan cities, ensuring access to concentrated corporate headquarters and regional hubs. Furthermore, the participants are strictly limited to lower, middle, and senior-level employees who are directly integrated into the organizational hierarchy. Additionally, this study excludes top-level managerial perceptions who may have more CSR knowledge and expertise. Methodologically, the study employs purposive sampling to ensure that the respondents possess the necessary background, particularly experience with CSR programs. However, the study's acknowledged delimitations do not render the results insignificant; rather, I believe that defining the study's scope provides context for the findings and enhances their validity.

1.9 Structure of the dissertation

The outline of this dissertation is structured and systematic. The structure is guided by the nine chapters.

Chapter 1 provides the background of the study by identifying the topic of interest in the context of Bangladesh, the importance and contributions of this study, especially how CSR practices in the banking sector in developing countries can impact employee-level outcomes. Besides, this section concludes by specifying the study's delimitation and the rationale for selecting banks as the study sample.

Chapter 2 outlines the theoretical foundations for the study by reviewing the literature. The section starts by clarifying CSR definitions from early development to the latest, tracing the historical evolution of CSR, classifying different forms of CSR, and presenting comprehensive arguments for related theories, i.e., social exchange theory and social identity theory. It also defines the construct used and provides a synthesis of empirical research findings from recent years, followed by the development of hypotheses.

Chapter 3 outlines the materials and methods used in the study. In the beginning, the research design and philosophy were highlighted. Further sections present the methodological approach adopted for data collection, survey design, questionnaire development, scaling and response formatting, pilot testing, sampling technique, and the PLS-SEM systematic procedure, which are thoroughly discussed.

Chapter 4 presents the results of data analysis and findings. The section was designed by providing a demographic profile of the respondents, followed by an eight-stage systematic procedure for applying PLS-SEM. The subsequent sections present the results of statistical tests, measurements, structural models, hypothesis testing, and mediating and moderating effects.

Chapter 5 discusses the research findings.

Chapter 6 presents the conclusion and recommendations, outlines theoretical and practical implications, acknowledges the study's limitations, and identifies future research opportunities.

Chapter 7 provides the new scientific results and the summary of the research presented in Chapter 8. References and appendices are included in Chapter 9.

2. LITERATURE REVIEW

This chapter critically summarizes the current literature supporting the proposed study model and provides a comprehensive understanding of CSR concepts, definitions of terms and variables, historical evolutions, different forms of CSR, and related theories. Besides, the CSR policy guidelines for banks and financial institutions in Bangladesh were provided, along with prior empirical studies (2019-2026).

2.1 Definitions of CSR

How CSR should be defined remains a subject of debate among authors in both the academic and business worlds. CSR is a voluntary initiative that addresses social, economic, and environmental issues in addition to a business's primary goals. The understanding of CSR has expanded over time, moving beyond a focus solely on profit generation to encompass a broader range of responsibilities, including meeting societal needs and enhancing goodwill (LOPEZ, RANGEL, and FERNÁNDEZ, 2022). According to KHAYRULLINA (2017), CSR aims to assist businesses in setting strategic goals and evaluating the social impacts of their actions for societal benefit. In recent years, research has emphasized that CSR can play an important role in reducing poverty and fostering sustainable awareness of social, economic, and environmental concerns (OLUKOREDE, 2025; STOJANOVIĆ et al., 2025).

According to RESMI et al. (2018), in today's society, it is a commonly acknowledged paradigm for a philanthropic approach of corporate entities. The concept of CSR is used in a variety of societal and human endeavors. It includes long-term sustainability, ecological crisis, social welfare, and cultural and historical protection, all integrated into the organization's core policy. These economic motives have now become the main force behind CSR initiatives and have created awareness of the need to be socially responsible toward the Sustainable Development Goals in the 21st century (MIAH, SAHA, and KARIM, 2019). On the other hand, other authors, such as QU et al. (2025) and LIU and ZHOU (2025), viewed CSR as a moral responsibility in its entirety, related to ethical behavior. They also suggested that CSR and environmental responsibility should be the focus of more research than ethics and governance issues. It can lead to sustainable development when there is empathetic engagement with local stakeholders. The term CSR is synonymous with other terms like corporate citizenship, corporate sustainability, and responsible competitiveness (NAGOPOULOS et al., 2015). However, there is no universally agreed-upon definition of CSR, since the term is used in a dynamic nature and interpretations among different stakeholders vary. Despite this conceptual ambiguity, the study seeks to synthesize diverse views of CSR and trace

its evolution over time, from philanthropy to strategic business necessity. Table 2 presents CSR definitions from 1953 to the present, illustrating how the concepts have evolved over the decades.

Table 2. Evolution of CSR definitions

Year	Evolution of CSR Definition	Source
1953	"CSR refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society"	BOWEN (1953)
1960	"Businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest"	DAVIS (1960)
1960	"Social responsibilities mean that businessmen should oversee the operation of an economic system that fulfills the expectations of the public. And this means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare."	FREDERICK, (1960)
1963	"The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations"	MCGUIRE (1963)
1967	"Social responsibility refers to a person's obligation to consider the effects of his decisions and actions on the whole social system. Businessmen demonstrate social responsibility by considering the needs and interests of others who may be affected by business actions. In so doing, they look beyond their firm's narrow economic and technical interests."	DAVIS (1967)
1967	"The concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals."	WALTON (1967)
1971	"A socially responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation"	JOHNSON (1971)
1973	"CSR refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm."	KEITH DAVIS (1973)
1979	"The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time"	CARROLL (1979a)
1980	"CSR is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract."	JONES (1980)
1983	"CSR involves the conduct of a business so that it is economically profitable, law-abiding, ethical, and socially supportive."	CARROLL (1983)
1984	"Social responsibility of business is to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth"	DRUCKER (1984)
1987	"CSR relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action has been the main focus of CSR."	EPSTEIN (1987)
1991	"For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic."	CARROLL (1991)
2010	"The responsibility of an organization in relation to the impact of its decisions and activities on society and the environment, through transparent and ethical behavior that contributes to sustainable development; including the health and well-being of the society; takes into account the expectations of stakeholders; complies with applicable law while being consistent with international standards of behavior; is integrated throughout the organization and implemented in its relationships."	ISO (2010a)
2010	"A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis."	EUROPEAN COMMISSION (2011)
	New definition by the European Commission: "the responsibility of enterprises for their impacts on society."	
Contemporary concepts/ themes	"A transition from voluntary 'do-gooding' to a quantifiable, auditable, and regulated framework for investors", often used as ESG (Environmental, Social, Governance): Focus on Digital CSR, i.e., using AI and blockchain for CSR reporting, supply chain transparency, real-time carbon tracking, and Corporate Digital Responsibility (CDR).	LOBSCHAT et al. (2021); WEBER-LEWERENZ and TRAVERSO (2025)

Source: Author's own work

2.2 Historical overview of CSR

The academic research on CSR has mirrored its practical developments. Initially focusing on the ethical justifications for CSR, research has evolved to explore the tangible benefits and strategic implementations of CSR activities. Studies have shown that well-implemented CSR policies can lead to better financial performance, improved employee satisfaction, and reduced operational risks (SADRI and SADRI, 2008). CSR has evolved significantly over time as both a concept and a practice, reflecting broader changes in societal expectations for business ethics and sustainability.

The roots of CSR can be traced back to the early 20th century, though it did not gain substantial prominence until the mid-1900s. Early interpretations of CSR suggested that businesses had a moral obligation to go beyond profit-making and contribute positively to society. This foundational idea has expanded considerably, encompassing various dimensions of social, economic, and environmental impact. According to FALCÓ et al. (2022), the term "CSR" emerged in the 1950s and has since evolved to include economic, social, and environmental dimensions. It has evolved continuously, influenced by social movements such as the civil rights movement, consumer movement, environmental movement, and women's movements (HELMOLD, 2021). Business leaders used CSR to prevent further government involvement in their industry, emphasizing socially responsible behavior to justify their actions to the public (CHAPIN, 2016).

2.2.1 Early developments

In the 1950s and 1960s, the definition of CSR began to take a more structured form. Pioneering work during this era laid the groundwork for subsequent understandings of CSR (LE and TEAL, 2011). Notably, during the 1960s, definitions of CSR expanded to argue that businesses should proactively promote social progress, even at the expense of reduced profits. This period also saw the emergence of debates over the social responsibilities of business owners and corporations, influenced by broader social movements advocating for civil rights and environmental conservation.

2.2.2 Strategic and normative shifts

By the 1970s and 1980s, CSR was increasingly discussed not just in normative terms, but also as a strategic element for business success (BESSIRE and MAZUYER, 2012). Companies began to use CSR practices to enhance their reputations, foster customer loyalty, and attract better employees. During this time, the concept of 'Corporate Citizenship' emerged, suggesting that companies should engage in society as citizens with rights and responsibilities. The notion of strategic CSR suggests that when companies integrate social and environmental concerns in their business operations, they can achieve superior performance and competitive advantage.

2.2.3 Modern interpretations and practices

Moving into the late 20th and early 21st centuries, CSR has become deeply integrated into the strategic frameworks of many organizations. The emphasis has shifted towards sustainability, with a strong focus on environmental stewardship, ethical labor practices, and corporate governance (SERAFIMOVA, 2017). The modern CSR agenda is often shaped by global challenges such as climate change, resource scarcity, and social inequality. Companies adopt CSR not only to enhance their brand image but also to align their operations with global sustainability goals (JHAWAR and GUPTA, 2017). The history of CSR is a testament to the evolving relationship between business and society. From its early ethical foundations to its integration into core business strategies, it has become a crucial element of contemporary business practice and a key area of academic research. As businesses continue to face complex global challenges, the role of CSR is likely to grow in importance, shaping future practices and theories in business ethics and sustainability.

2.3 CSR classifications

CSR has been conceptualized and operationalized as a multidimensional approach in the literature and has been used in the organization across different contexts. CSR is fundamentally shaped by the contextual environment in which a firm operates. One size does not always fit all organizations. Therefore, organizations use CSR as a contingent model that balances their stakeholder and competitor relationships, institutional pressures, and strategic needs. The literature shows that CSR has been categorized based on the nature of obligations, mandatory compliance, or ethical considerations.

For instance, CARROLL (1991) classified CSR into four categories using a hierarchical structural approach: economic, legal, ethical, and philanthropic. This framework emphasizes that firms must fulfill obligations beyond profit-making for value and business sustainability. Similarly, the TBL approach highlighted the three-pillar framework, first introduced by John Elkington (TAVANTI, 2025). Moving beyond the traditional focus on profit, it incorporates three interconnected dimensions: social (people), environmental (planet), and economic (profit), also known as 3Ps, to encourage organizations to consider their broader impact on society and the environment.

Another category of CSR in the literature was identified based on stakeholder groups. A stakeholder group is frequently used in the organization based on the locus of identity. It means stakeholders are considered internal and external to the organization. This classification is rooted in stakeholder theory and distinguishes CSR initiatives directed toward the organization (ICSR) from those directed toward external stakeholders, such as the community, customers, legal bodies, and government bodies (ECSR) (DAVIS, RANDY EVANS, and NEELY, 2026).

2.3.1 Carroll's pyramid model of CSR

The pyramid model of CSR (see Figure 4), which emphasizes economic, legal, ethical, and philanthropic responsibilities, was first proposed by Carroll in 1979 and later revised in 1991 (CARROLL, 1999). The Pyramid model of CSR offers a foundational framework, initially designed to outline corporate obligations to stakeholders broadly, but researchers have now been integrating it and conducting research on the internal and external impacts at both the organizational and community levels. It has been widely tested and applied in various contexts and critiqued for its business-centric approach, leading to a proposed revision that places economic responsibilities at the top. The emergence and evolution of CSR, including the pyramid model, have been influenced by changing societal expectations and the need for corporations to respond to these demands.

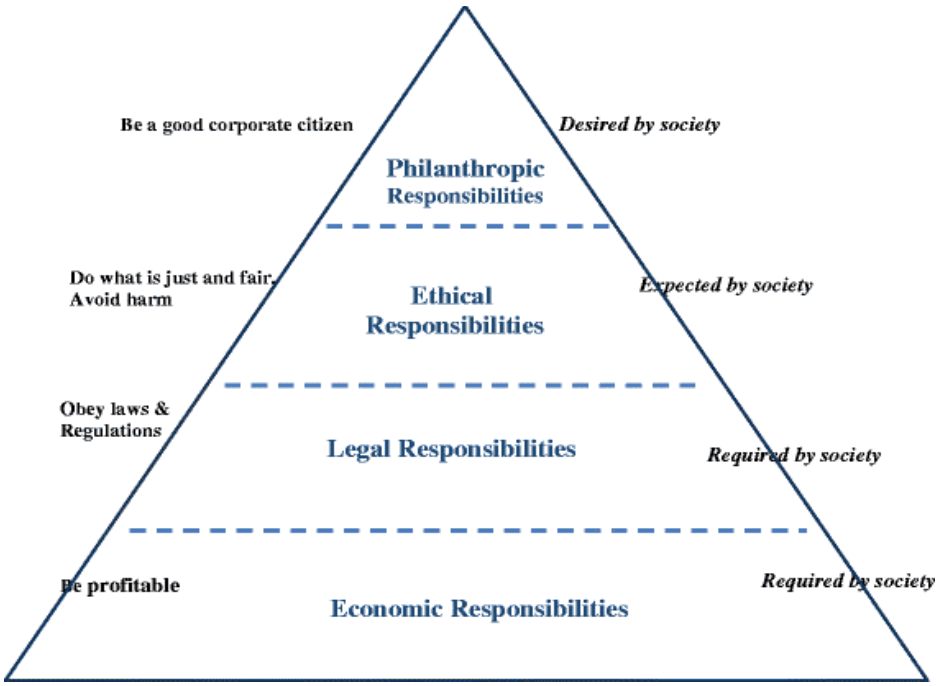


Figure 4. Pyramid model of CSR

Source: CARROLL (2016)

The model asserts that a firm's primary responsibility is profitability, which, in turn, influences employee satisfaction by ensuring job security and adequate compensation. Legally, adherence to labor laws and regulations underpins a safe and fair workplace, fostering a sense of security and trust among employees. The ethical and philanthropic components of Carroll's pyramid have particularly profound implications for employee well-being and engagement. Ethical responsibilities include fair treatment, respect for employees' rights, and integrity in interactions, which are crucial for nurturing a positive organizational culture. Such an environment can enhance employee morale and commitment, thereby improving overall engagement and productivity. The

philanthropic aspect, though considered discretionary, involves actions such as community involvement and charitable initiatives that can bolster a company's image and, importantly, employees' pride in their organization. Research indicates that when companies actively support social causes, employees often feel a greater sense of purpose and connection to their employer, which can significantly boost both individual and collective morale (CHAUDHARY, 2019).

The Pyramid model of CSR has been linked to employee well-being and engagement in several studies. For example, KIM et al. (2020a) found that perceived management and customer support for CSR significantly influenced work engagement and organization engagement, which in turn enhanced task performance. However, critiques of Carroll's model suggest that its hierarchical structure might oversimplify the complex interrelations between a company's CSR activities and their effects on employees. The model does not adequately address how these responsibilities interact dynamically to influence employee perceptions and behaviors (KHAN et al., 2023). For instance, ethical responsibilities might conflict with economic ones, especially in cost-cutting scenarios that jeopardize job security or reduce benefits, thereby adversely affecting employee well-being and engagement. In light of contemporary studies, there is growing advocacy for viewing Carroll’s model more interactively than sequentially, particularly in the context of employee-related outcomes.

Recent research by FARRUKH et al. (2020) proposes a model adaptation that accounts for the interconnectedness and equal importance of each responsibility layer. Such a perspective could provide more nuanced insights into how CSR initiatives harmonize to enhance employee engagement and well-being, not only by fulfilling basic economic and legal needs but also by embedding ethical values and philanthropic actions into the core organizational ethos. While this model serves as a valuable starting point for discussing the role of CSR and its impact on organizations, its application should be flexible and reflective of the complex, intertwined nature of how CSR practices influence employee experiences within the corporate setting (NAZIR, 2021). Future research could benefit from exploring this interconnectedness in greater detail, particularly across diverse industry contexts, to validate the model’s applicability and adapt it to contemporary workplace challenges and opportunities.

2.3.2 Triple bottom line (TBL) framework of CSR

TBL concept and framework, closely connected to CSR, serve as vital tools in achieving sustainability goals globally (NOGUEIRA, GOMES, and LOPES, 2025). It emphasizes measuring social and environmental impacts alongside financial performance, guiding firms in evaluating their overall contributions. Coined in the 1990s by John ELKINGTON (2004), TBL promotes economic, social, and environmental benefits for sustainable growth. Today, numerous

organizations employ the TBL framework to assess their performance holistically, considering stakeholder interests and addressing the three pillars of society, the environment, and economic welfare. KSIĘŻAK and FISCHBACH (2017) described TBL as 3Ps, namely profit, people, and planet.

According to the author, society depends on the economy and the economy depends on the global ecosystem, whose health represents the ultimate bottom line. The three main components of TBL (see Figure 5) are the economy, the environment, and society, with the economy and society both dependent on the world ecosystem. According to NOGUEIRA, Gomes, and Lopes (2022), the TBL provides the sustainability model for a developing country. TBL has also emerged as a comprehensive approach to planning and reporting on sustainable development for both public and private organizations. It integrates internal management tools and an external framework, which has been widely accepted as a perspective for sustainability as three pillar approaches by organizations, scholars, and society (PASAMAR, BORNAY-BARRACHINA, and MORALES-SÁNCHEZ, 2023). They supported these three factors as mechanisms for corporate strategic decision-making and considered the environment, human rights, and governance; together, they represent widely accepted sustainable organizational performance.

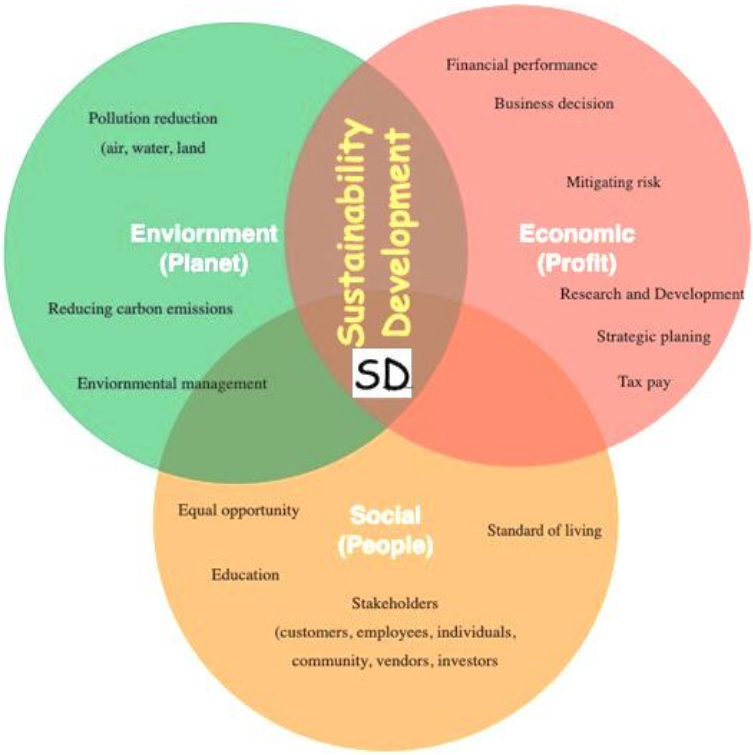


Figure 5. The TBL framework

Source: Author's own work

2.3.3 Stakeholder approach

2.3.3.1 Internal CSR

In the 19th century, CSR was largely a voluntary charity. During this period, business owners help workers or communities as goodwill and separate it from their business decisions. However, in the 21st century, it became tied to formal expectations such as laws, reporting standards, and stakeholder pressures. The pressures from stakeholders created more structured responsibility, accountability, documentation, and sometimes legal requirements for businesses (HUSTED, 2015). Later studies treated ICSR as part of the organization's competitive strategy. In practice, it's linked to core goals such as talent retention, innovation capability, productivity, risk management, employer branding, and long-term resilience (PATJOSHI et al., 2024). Therefore, the concept and application of CSR evolved from early philanthropic and ethical responsibilities toward employees to a strategic, multidimensional framework that integrates employee-related concerns into overall business strategy (FRERICHS and TEICHERT, 2023). Prior study opines that ICSR operates through psychosocial mechanisms such as perceived organizational support, trust, fairness, pride, organizational policies, identification, employee welfare, and dignity (AMAH and OKESIPE, 2024).

From an HRM perspective, ICSR has always been operationalized as an instrumentally aligned system of employee-related CSR. From the psychology perspectives, it is observed that employees interpret through cognitive, affective, and behavioral lenses. WIDAWSKA-STANISZ (2024) argued that ICSR is grounded in the idea that a company's employees are its most valuable asset, and investing in their welfare leads to increased productivity, commitment, and overall organizational success. MEKSI (2025) states that these practices often include providing fair compensation and benefits, promoting a safe and healthy work environment, offering opportunities for professional development and advancement, and fostering a culture of respect, diversity, and inclusion. Furthermore, it can involve implementing policies that support work-life balance, such as flexible working arrangements and parental leave, as well as promoting employee involvement in decision-making. These practices not only enhance employee well-being but also contribute to a positive organizational culture and improved employee relations. At the macro level, ICSR is linked in the literature to organizational performance outcomes. Such as financial performance, innovation, reputation, competitive advantage, and organizational resilience. This is due to the higher employee engagement and retention (micro-outcomes), which can lead to increased productivity, stronger service quality, and greater innovative capacity (THIRUMALESH MADANAGULI et al., 2023).

2.3.3.2 External CSR

In recent studies, ECSR has emerged and stabilized as a stakeholder-facing CSR domain. It is primarily driven toward external stakeholders such as the community, customers, the government, and society. Through the lens of stakeholder theory, pioneered by FREEMAN and MCVEA (2001), most modern scholars view corporate actions as those that aim to protect or enhance the welfare of consumers, local communities, and the natural environment (FAROOQ and NOOR, 2025). Previous literature and institutions have explained these initiatives from multiple perspectives, including social welfare actions, goals beyond immediate financial return, management philosophies regarding responsible business activities in relation to externalities, and enterprises' responsibility for their impacts on society.

However, ECSR primarily aimed to reduce pollution, conserve natural resources, support local communities, and promote ethical business practices. These activities can range from environmental sustainability programs, such as reducing carbon emissions and waste, to community development projects, such as building schools and hospitals, and supporting local charities (RASHID, 2015). Beyond these, it involves ensuring that a company's supply chain adheres to ethical standards, such as fair labor practices and responsible sourcing of materials. By engaging in ECSR, organizations can enhance their reputation, build stronger relationships with stakeholders, and contribute to the sustainable development of the communities in which they operate (ARHINFUL, 2025).

At the micro level, employees perceived ECSR and used it to explain employee cognition, emotion, and behavior through psychological mechanisms (e.g., identity, attribution, justice, uncertainty reduction) (MAHMUD, 2021). The study argues that ECSR can enhance positive internal states (e.g., identification) but often through mechanisms such as organizational commitment and organizational identification (RIEMER, 2025). In the contemporary management literature, authors viewed ECSR as a "double-edged sword" rather than a purely positive force. On the one hand, the study argued that it can lead to a "dark side" in which employees use the company’s good reputation as a moral license to commit unethical acts to benefit the firm, especially if they believe the external image is just a "mask" (SULAIMANI et al., 2026). On the other hand, it can have a "bright side" by giving employees the moral courage to speak up against wrongdoing through whistleblowing. Ultimately, the effect of ECSR depends on whether the company’s internal treatment of staff matches its outward "good" image.

In addition to the ethical paradoxes, there remain conceptual gaps in the existing studies. There is no unified definition of what "ECSR" actually includes. Studies vary widely, focusing on topics ranging from community engagement to environmental responsibility, making it difficult to

compare results across research papers (LI, SHEN, and GUO, 2025). Research often fails to distinguish between a company's objective actions (firm-level) and employees' perceptions of those actions (individual-level). This gap explains why ECSR sometimes has zero or even negative effects on employee satisfaction, particularly in high-stress sectors like healthcare (LUO et al., 2025a). Scholars warn against viewing both dimensions as two separate boxes. Instead, they argue that these dimensions can interact with each other. But the impact of ECSR depends heavily on which specific stakeholder is being targeted and how that aligns with internal practices (LIU and WU, 2025).

2.4 CSR policy directives in Bangladesh

CSR has become an important component of sustainable economic development in Bangladesh. One of my earlier works investigated the role of banks' CSR in sustainable development, which suggests that most CSR research is externally driven (MIAH et al., 2025). Recent studies explored diverse areas, including manufacturing industries, small and medium-sized enterprises (SMEs), the pharmaceutical sector, and service organizations. Across these sectors, scholars commonly examined CSR in relation to sustainability performance, stakeholder engagement, environmental responsibility, corporate governance, and socio-economic development (AFRIN and RAHMAN, 2024; BABU et al., 2025). Besides, prior studies have extensively conducted CSR as a driver of macro-level outcomes, whereas micro-level studies remain underexplored. This is probably in line with national priorities and the demands of broader societal goals. The existing literature indicates that CSR in Bangladesh is viewed as a strategic management approach, integrated in business operations rather than merely a philanthropic action (SHIMU, TANIA, and JAHANGIR, 2026).

The policy directives and national priority drive researchers to explore CSR's impact in addressing social and environmental issues, especially in underprivileged areas, and to examine the need for sustainable financing**.** These directives aim to ensure that banks and financial institutions contribute to national development while maintaining responsible business practices. On June 1, 2008, Bangladesh Bank, for the first time, issued guidelines and policies under DOS circular no. 1, “Mainstreaming CSR in Banks and Financial Institutions in Bangladesh,” for banks and other financial institutions. According to the indicative guidelines for CSR expenditures and end-use imposed by Bangladesh Bank on December 22, 2014, all scheduled banks and other financial institutions may allocate funds to eight main sectors. For example, education, health, disaster management, environment, cultural development, infrastructure development, income-generating sources for underprivileged people, and other areas, including contributions to micro-merchants, low-income households, freelancers, and migrants (BANGLADESH BANK, 2022). The CSR policy guidelines provide a structured framework to implement socially responsible activities. The

guidelines emphasize the following important indicators for banks and financial institutions in particular. Earlier work by the author confirms that most CSR initiatives by banks and financial institutions were externally focused. These guidelines were prepared by following international principles such as EQUATOR PRINCIPLES (2022), UNGC (UNITED NATIONS, 2026a), ISO-26000 (ISO, 2010b), ILO (2023), SDGs-2030 (UNITED NATIONS, 2026b), and GRI (2025) for the smooth functioning of CSR activities in a structured way.

1. CSR should not merely be treated as charitable donations but should be integrated into the overall corporate strategy. The policy emphasizes that CSR programs by banks should align with national development priorities, i.e., poverty reduction, environmental protection, education, healthcare, disaster management, and financial inclusion.
2. One of the core directives is the establishment of a formal governance structure within financial institutions. Banks are encouraged to create a dedicated CSR committee or designate responsible officials to oversee CSR planning, implementation, and monitoring. The board of directors plays a crucial role in approving CSR strategies and in ensuring transparency and accountability in CSR expenditures, ensuring that CSR activities are systematic and aligned with institutional visions and values.
3. The policy also identifies eight priority sectors, banks, and financial institutions for CSR investment for long-term social benefits. These include education (30%), health services (30%), environment and climate change mitigation (20%), and 10% for the other sectors, including cultural development, infrastructural development, and income-generating sources for the disadvantaged communities.
4. Banks and financial institutions are required to maintain proper documentation of CSR activities and disclose their CSR expenditures and initiatives in their annual reports. This reporting requirement enhances accountability and allows regulators and stakeholders to evaluate the effectiveness of CSR programs. The guidelines also encourage institutions to monitor the outcomes of their CSR initiatives to ensure that the intended social impact is achieved.
5. Furthermore, the policy encourages a collaborative and strategic approach to CSR. Financial institutions should coordinate with government agencies, non-governmental organizations, and community groups when implementing CSR projects.

2.5 CSR theories

Among the myriad theories that underpin CSR, such as stakeholder theory, signaling theory, social identity theory, and social exchange theory, this study integrated only social exchange and social identity theory, as proposed in the conceptual framework. These theories offer insightful

perspectives on the motivations behind corporate social initiatives and their impacts on organizational and individual outcomes.

2.5.1 Social identity theory (SIT)

The Social Identity Theory, first introduced by TAJFEL et al. (1979) and TURNER (1979) , posits that individuals classify themselves and others into different groups, which contributes to their self-concept. This idea has been widely used to comprehend organizational behavior and, as a result, CSR practices. ASHFORTH and MAEL (1989) argue that corporations have social identities that can be demonstrated through CSR initiatives, which in turn impact stakeholders' perceptions and emotional connection to the company. MARQUIS et al. (2016) expanded on this perspective by asserting that CSR activities help companies develop a favorable social image aligned with societal norms, thereby enhancing their credibility and fostering a stronger connection between stakeholders and the organization. A seminal study conducted by POTDAR et al. (2021) provided additional clarity by demonstrating that consumers who identify with a company's CSR initiatives exhibit greater loyalty and advocacy. This is because these initiatives align with their own beliefs and social identities.

The correlation between corporate values and individual values, achieved through CSR practices, highlights the importance of SIT in elucidating the psychological processes that influence stakeholder reactions to CSR. SIT, a fundamental principle in the study of CSR, posits that individuals' affiliation with a particular group influences their attitudes and actions. SCHEEPERS and ELLEMERS (2019) applied this theory to examine the influence of CSR on employees' attitudes and behaviors regarding environmental and social issues. Furthermore, it has been used to examine the correlation between computer science (CS) and companies' financial success, emphasizing the significance of organizational identity and employees' innovative job performance (MAHMOOD et al., 2021).

In addition, the idea has been used to highlight the significance of CSR in shaping business identity and achieving a competitive advantage (HORNSEY, 2008). The notion of ethical corporate identity, closely associated with CSR, emphasizes the need for business practices that are deeply rooted in society and characterized by critical self-awareness (HOGG, 2001). This theory has played a crucial role in comprehending how CSR influences the formation of organizational identity and behavior. The relationship between SIT and CSR offers a detailed understanding of how individuals' affiliation with firms both influences and is influenced by CSR actions. The existing body of research, particularly studies examining the influence of CSR on employee attitudes, financial outcomes, and the development of an ethical business image, demonstrates the significant consequences of aligning CSR initiatives with stakeholders' beliefs and identities.

Scholars argued that social identity plays a crucial role in moderating the relationship between CSR and different organizational outcomes. For example, engaging in CSR initiatives that align with workers' personal and social identities can strengthen their sense of belonging to the firm, leading to more favorable attitudes and behaviors in the workplace. This alignment not only promotes a more involved and dedicated workforce but also enhances the organization's overall reputation and ethical standing. Furthermore, research has demonstrated that the deliberate execution of CSR efforts can impact financial performance by sequentially mediating the effects of organizational identity and employee job satisfaction. This implies that when CSR is well aligned with stakeholders' identities, it can serve as a powerful instrument for achieving both ethical and financial goals.

The literature emphasizes that the development of an ethical corporate identity is a constantly evolving process that is enhanced by transparent, ethical corporate social responsibility practices and active involvement of stakeholders. Incorporating SIT into CSR research provides useful insights for firms seeking to manage the intricate relationship between identity, ethics, and corporate responsibility. Companies can enhance corporate identity, develop a positive organizational climate, and ensure both ethical and financial success by understanding and leveraging the ways CSR programs align with their stakeholders' identities.

2.5.2 Social exchange theory (SET)

Social exchange theory is a key concept in the study of CSR. It highlights the significance of trust and commitment in social interactions (VAREY, 2015). This theory is used to investigate the extent to which employees engage with CSR activities. The study found that engagement levels vary and are influenced by obstacles within the organizational context. Additionally, it has been employed to shed light on ethical perspectives on knowledge transfer, emphasizing disparities in social exchange systems and perceptions of knowledge transferability (WANG, 2023).

SET, based on the research of HOMANS (1958) and BLAU (1964), suggests that social conduct is driven by a process of exchanging actions to maximize advantages and minimize disadvantages. When applied to CSR, this theory proposes that stakeholders and firms have a mutually beneficial relationship. In this relationship, CSR initiatives are seen as investments made by corporations in the well-being of society. In return, corporations anticipate support and loyalty from stakeholders (CROPANZANO et al., 2017). WEDER et al. (2019) showed that employees consider CSR activities as investments in their well-being and are more likely to respond with greater commitment and job satisfaction. They see these efforts as part of a mutually advantageous social exchange. Similarly, a study by PELOZA and SHANG (2011) found that customers are more

likely to support companies that actively engage in CSR. They perceive these activities as advantageous exchanges that contribute to the betterment of society.

While some studies focus on emotional responses as key variables, others delve into more complex constructs such as social behavior, relationship dynamics, and interdependencies between parties. The application of SET to CSR research has several implications. Theoretically, it enriches our understanding of CSR beyond a mere transactional or philanthropic activity, framing it as part of a broader social exchange system where both tangible and intangible resources are exchanged. In practice, insights from this body of research suggest that CSR initiatives perceived as genuine, reciprocal, and emotionally engaging are likely to foster stronger stakeholder relationships, enhance employee engagement, and potentially lead to more sustainable organizational practices.

2.6 Empirical studies of CSR

This section presents a summary of 34 reviews of prior empirical studies to identify research gaps in methodology, variable use, and theory (see Appendix 2). The purpose of this empirical assessment is to provide the current state of knowledge. Based on theories and literature reviews, the final selection of study topic and variables was chosen for further investigation in the context of Bangladesh. During the first and second years of my studies, and after publishing several articles, the emerging research trends and gaps have encouraged me to modify variables that are highly demanding in socially responsible organizations. For example, classifying internal and external dimensions of CSR and its impact on employee-level outcomes. Besides, the mediating roles of employee trust and engagement are significant in modern organizations in ensuring employee performance. On the other hand, the banking sector in Bangladesh is growing, and CSR practices have become routine for both internal and external stakeholders. Hence, the study variables have been extracted from an analysis of existing theories and the latest empirical research between 2019 and 2026.

2.7 Relationships among variables

2.7.1 CSR toward employee (CE)

Employee relations encompass the various practices and policies that govern the dynamic between employers and employees. This includes aspects such as effective communication, acknowledging achievements, fostering career growth, and cultivating a positive workplace culture. According to SET, positive employee relations, which involve mutual respect and support, can lead to favorable outcomes such as higher job satisfaction and stronger organizational commitment (BLAU, 1964). Strong employee relations are essential for fostering a positive work atmosphere. Implementing strategies such as consistent communication, acknowledging achievements, and providing chances for professional growth can greatly enhance employee well-being. These practices have been

shown to alleviate stress and boost job satisfaction (OBENG et al., 2021). Research has shown that fostering positive employee relationships can reduce turnover and increase employee productivity (VERMA and KESARI, 2020). Developing positive employee relationships fosters a sense of inclusion and commitment among staff members, resulting in higher engagement. Highly committed employees are more likely to exceed expectations in their roles, ultimately contributing to organizational success (KHAN et al., 2023). In addition, companies that place a high value on employee relations often experience greater team cohesion and motivation. Based on this literature, the following hypotheses were proposed:

Hypothesis 1: CSR toward employee positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.

2.7.2 CSR toward society (CE)

Social initiatives encompass a wide range of activities aimed at enhancing the social well-being of communities and individuals. These activities include philanthropy, community involvement, and support for social causes. According to TURNER (2019), SIT explores how individuals develop a sense of identity and self-worth through their affiliation with socially responsible organizations. This theory highlights the significance of social initiatives in cultivating a favorable organizational identity. Engaging in social initiatives can positively impact employees' well-being, thanks to the selfless nature of these activities. Engaging in volunteer work and actively participating in community service can contribute to greater job satisfaction and a stronger sense of purpose. In addition, companies that prioritize social causes can foster a more inclusive and supportive work environment, ultimately benefiting employee well-being (GLAVAS and KELLEY, 2014). Engaging in social initiatives can greatly enhance employee involvement and personal growth. Research has shown that employees who actively engage in social responsibility programs tend to demonstrate a stronger commitment to their organization and achieve higher levels of job performance (JOSEPH, 2023). In addition, social initiatives can improve organizational culture by fostering a sense of value and appreciation among employees.

Environmental initiatives are measures undertaken by organizations to minimize their environmental impact and promote sustainability. These initiatives include waste reduction, energy conservation, environmentally friendly procurement, and avoiding pollution. Environmental initiatives are commonly grounded in stakeholder theory, which emphasizes organizations' responsibilities to a wide range of stakeholders, including the environment (FREEMAN, 1984a). In addition, according to HART (1995), sustainable environmental practices can result in competitive advantages, as suggested by the Natural-Resource-Based View. Studies

have indicated that employees feel a sense of accomplishment when they work for companies that value environmental responsibility.

This can positively impact their overall well-being and job satisfaction (GLAVAS, 2016). For example, companies that adopt environmentally friendly practices often experience improved employee mental well-being. This is because these practices help to alleviate stress and create a sense of purpose in working towards a larger cause (NORTON, ZACHER, and ASHKANASY, 2015). Employees are highly motivated and engaged when they see their employer's dedication to environmental sustainability. This engagement has been associated with increased levels of productivity and loyalty (ROBERTSON and BARLING, 2013). Research indicates that implementing environmental initiatives within an organization can cultivate a culture of respect and care, resulting in increased levels of engagement (SUGANTHI, 2019). This empirical evidence led to the formation of the following hypothesis:

Hypothesis 2: CSR toward society is positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.

2.7.3 CSR toward customer (CC)

CSR continues to evolve beyond traditional philanthropic activities toward more stakeholder-centric practices. In banking, customer-centered CSR is particularly salient because financial services demand trust requirements and relational contracts that hinge on ethical norms and perceived corporate legitimacy. For banks, ECSR toward customers includes responsible banking practices, fair treatment, privacy protection, financial inclusion, and ethical marketing (MACCA et al., 2024; YEN and CHEN, 2025). These organizational responsibilities can enhance brand image, customer trust, and loyalty through positive word of mouth (KHAN and FATMA, 2023). Although prior studies have largely focused on customer outcomes such as loyalty and satisfaction (MUBUSHAR et al., 2025), there is a growing body of evidence that ECSR could also affect employee-related outcomes such as organizational pride, identity, loyalty, and commitment (MANEETHAI et al., 2024). Stakeholder theory posits that the micro-outcomes send positive signals to internal stakeholders, alongside organizational outcomes. However, empirical work examining CSR and individual outcomes remains comparatively limited. Several studies, for example, KORSCHUN, BHATTACHARYA, and SWAIN (2014) argued that frontline employees' perceptions of CSR can enhance customer orientation and objective job performance through social identification mechanisms.

Research also indicates that service quality and customer responsiveness play significant roles. For example, in the hospitality sector, CSR toward customers is positively associated with

organizational identification and subsequent organizational citizenship behavior among employees, which is considered as extra-role behavior (FREIRE, GONÇALVES, and CARVALHO, 2022). The relationship with employee outcomes may vary depending on ethical norms and organizational structures. Cross-national research shows that frontline employees in China and Pakistan operate in environments where ethical service norms are evolving rapidly and where CSR activities shape both customer expectations and employees' perceptions of organizational values (RUIZ and GARCÍA, 2021). In contrast, empirical evidence in the UK and Spain has shown mixed empirical support for CSR's impact on reputation and indirect performance outcomes. The author argued that divergent institutional norms and customer expectations may moderate employee reactions to CSR (COWAN and GUZMAN, 2020). However, studies also confirm that responsibilities toward customers may differ between traditional Islamic banking and modern banking systems, primarily in their institutional values or strategic tools for reputation and branding. In conventional Islamic banking, CSR is considered inherent, mandatory, and religion-based (CHAFAI and ALSULAMI, 2025). Based on this literature, the following hypotheses were proposed:

Hypothesis 3: CSR toward customers is positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.

2.7.4 CSR toward legal (CL)

Society expects organizations not only to pursue profitability but also to operate within the legal frameworks that govern business conduct to increase stakeholder trust and organizational commitment (JANSEN et al., 2024). Within TURKER's (2009a) CSR scale development, legal CSR has been positioned as an external CSR dimension. In the pyramid model of CSR by CARROLL (2016b), legal responsibilities of business are the fundamental dimension after the economic responsibility of a firm. According to him, this refers to the extent to which firms comply with government and regulatory requirements. Prior studies confirm that the minimum legal and ethical principles are the prerequisites before engaging in broader discretionary or philanthropic CSR activities (WIRBA, 2023).

The discussion of legal CSR is not new. Early CSR scholars such as CARROLL (1999) and DAVIS (1973) recognized that a firm's social contract with society is maintained by adherence to institutional rules, governance structures, and legitimacy. In service industries, such as banking, legal CSR extends beyond simple compliance and increasingly involves proactive adherence to regulatory expectations, including anti-money laundering rules, transparency requirements, consumer protection standards, and responsible lending frameworks (OZIOKO, 2024). As a result, in the banking sector, it is often interpreted as an indicator of organizational integrity and

institutional legitimacy, which influences both external stakeholders (customers, regulators, investors) and internal stakeholders (employees).

In the context of job performance, empirical evidence shows that when banks demonstrate strong legal compliance, employees are more likely to perceive the organization as fair, responsible, and transparent (HUANG et al., 2024). Such perceptions contribute to trust in management and reduce cynicism. This is particularly significant in financial institutions where employees are expected to handle sensitive customer information, and manage financial risks. A legally compliant bank can signal that management values ethical conduct over profit-seeking. This approach thus encourages employees to align their behavior with organizational standards. As a result, role performance can be strengthened, counterproductive work behaviors reduced, and service quality improved.

SIT suggests that employees tend to identify more strongly with organizations that have a positive reputation and socially legitimate standing. Irrespective of organizations, public trust is a core asset; employees may derive pride and self-esteem from working in a legally compliant institution. This psychological attachment can increase motivation, commitment, and willingness to exert extra effort, which may improve both task performance and contextual performance (e.g., teamwork, helping behavior). On the other hand, weak legal practices and poor ethical conduct may create reputational risks that lower morale and encourage employee disengagement. Despite these positive expectations, the relationship between legal CSR and job performance may not always be straightforward. The literature argues that over-regulation and strict internal monitoring may increase employee workload, reduce autonomy, and generate stress or burnout (ARREDONDO-MÉNDEZ et al., 2025). Such conditions could weaken job satisfaction and reduce performance. Therefore, the impact of legal CSR on employee job performance may depend on how compliance systems are communicated and whether they are embedded within a supportive organizational culture (WILLNESS and GRYGORYEVA, 2026). Recent evidence from Vietnam and Saudi Arabia suggests that regulatory enforcement may differ across regions and industries, and that institutional frameworks may still be evolving. Employees may interpret legal CSR as a signal of organizational stability, professionalism, and long-term sustainability. Banks that demonstrate strong legal compliance may be viewed as safer employers, offering employees confidence in job security and career development (NAM, 2025). Based on this literature, the following hypotheses were proposed:

Hypothesis 4: CSR toward legal is positively associated with (a) employee job performance, (b) trust in management, and (c) employee engagement.

2.7.5 Trust in management (TM)

CSR has become a central pillar of organizational strategy, not only for its external reputational benefits but also for its profound impact on internal employee outcomes. Modern organizations increasingly recognize the value of CSR, and attention has shifted toward understanding how these initiatives translate into tangible improvements at both micro and macro levels. A growing body of research highlights employee trust as a critical psychological mechanism that (VUONG, TUNG, and HUAN, 2022) and suggests that trust is both a product of CSR and a driver of enhanced work outcomes (YU and CHOI, 2014). Several factors can contribute to trust in management, including ethical leadership, transparency, and fairness (ISLAM et al., 2023). Ethical leadership involves demonstrating integrity, honesty, and accountability in all organizational actions. Transparency means openly communicating with employees about organizational decisions and performance. Fairness involves treating all employees equitably and providing them with opportunities for growth and development. By prioritizing these factors, organizations can build trust in management and maximize the positive impact of CSR on employee job performance.

Trust is a fundamental element in fostering a positive work environment and enhancing employee outcomes in many ways (e.g., organizational commitment, job satisfaction, and organizational citizenship behavior). It refers to the extent to which employees believe that their managers or leaders are honest, reliable, and competent, and that they have their best interests at heart (IDDRISU, 2025). This attribute is essential for building strong employee-employer relationships, promoting open communication, and creating a culture of collaboration and support. When employees trust their managers, they are more likely to be engaged in their work, committed to the organization's goals, and willing to go the extra mile to achieve success. However, distrust or lack of trust can lead to cynicism, disengagement, and reduced job performance (DI GIAMPAOLO et al., 2025). An earlier study showed that CSR was widely linked to reputational and firm-performance outcomes (HUANG et al., 2025). Several cross-disciplinary studies drew explicitly on corporate marketing and organizational behavior to argue that employee trust partially mediates the relationship between CSR and employees' attitudes and behavioral outcomes (NGO and LE, 2023). Additionally, this research argued that CSR affects employees largely through credibility, managerial integrity, benevolence, and reliability. This also shapes employees' and employers ' effort, cooperation, and performance at work.

Other studies theorized that CSR builds trust by communicating that management is ethical, stakeholder-oriented, and consistent in its commitments. Evidence from empirical studies shows that employees' CSR perceptions predict trust, and that trust, in turn, explains variance in performance-related outcomes. For example, research examining employees' CSR perceptions in

sustainable firms finds CSR perceptions positively related to employee trust, and that trust carries the indirect effect of CSR perceptions onto perceived corporate performance (TAFOLLI and GRABNER-KRÄUTER, 2020). Similarly, organizational justice, as practiced by CSR-oriented firms, treats employees fairly. It can trigger a "domino effect," in which trust among them grows and can lead to better outcomes such as higher job satisfaction, stronger commitment, and improved job performance (ALI et al., 2023). This implies that CSR is rarely sufficient on its own unless it is experienced as fair and credible through good management practices.

On a critical argument, CSR can also damage trust when employees infer hypocrisy or impression management (ZHIGANG and HAOMING, 2020). It is evident that trust can be a vulnerability when the stated organizational values and actual practices do not align. In that case, employees question its true commitment to social and environmental causes. For example, greenwashing can reduce employee trust (particularly when it occurs in CSR aimed at primary stakeholders), which in turn indirectly reduces employee loyalty. In parallel, studies argue that employees evaluate whether CSR is genuine toward internal and external stakeholders, and that only "genuine" CSR reliably fosters trust and positive outcomes such as citizenship behavior, commitment, and retention (LI and CHEN, 2023). Therefore, trust depends on employees' perceived authenticity rather than CSR rhetoric alone.

A trust relationship has broader outcomes beyond job performance alone. For example, CSR-driven trust has been modeled as a mediator for employee loyalty (often alongside person–organization fit) (JIN, LI, and LI, 2024), mediates CSR effects on employee retention in sector-specific contexts (e.g., hospitals) (TA'AMNEH, TA'AMNEH and EID, 2024), and trust links CSR dimensions to intrinsic motivation and job satisfaction (LOOR-ZAMBRANO, SANTOS-ROLDÁN and PALACIOS-FLORENCIO, 2022). However, trust builds confidence, signals values, fosters trustworthy leadership, and supports sustainable performance, which motivates employees to contribute to the organization. Based on the prior study, the following hypotheses were formed:

Hypothesis 5: (a) Trust in management is positively associated with job performance.

Trust in management mediates the relationship between: (b) CSR toward employee and job performance, (c) CSR toward society and job performance, (d), CSR toward customer and job performance, and (e) CSR toward legal and job performance.

2.7.6 Employee engagement (EE)

CSR has become a crucial part of organizational strategies, impacting employee engagement (EE). In the past literature, scholars viewed EE as an ambiguous concept. Both academic researchers and practitioners used this term at different times to refer to psychological states, traits, and behaviors as well as their antecedents and outcomes (MACEY and SCHNEIDER, 2008). Early studies recognized KAHN (1990) for the initial conceptualization of EE, which focused on physical, cognitive, and emotional aspects. Schaufeli and his teams later characterized EE by vigor, dedication, and absorption, reflecting a sense of energy, enthusiasm, and focus in one's work (SCHAUFELI et al., 2002). According to TURNER (2019), the concept encompasses a range of factors, including enthusiasm, satisfaction, and empowerment. It is marked by a strong sense of loyalty, dedication, and active engagement in organizational objectives, and is shaped by an employee's level of commitment and involvement in their organization and its values (SINHA, 2021). EE also refers to the extent to which employees are emotionally and intellectually invested in their work and their organization (TA'AMNHA et al., 2025).

Research argued that employees who are fully committed to their organization go above and beyond to contribute to its success. This emotional commitment is nurtured through trust, integrity, and effective communication (SABIR and RIZVI, 2018). As a result, employees have become engaged and passionate about their jobs, committed to their organization's goals, and willing to go the extra mile to achieve success. When employees are engaged, they are more likely to be productive, innovative, and customer-focused, contributing to improved organizational performance.

HR professionals have a vital role in ensuring employee retention and engagement. In recent studies, BOLT and HOMER (2024) have used the Conservation of Resources Theory to demonstrate a strong correlation between employees' CSR activities and well-being. This correlation is mediated by work-to-home spillover and a supportive work-family culture. In a study conducted by JIANG and LUO (2020), the authors used Social Identity and Social Exchange Theories to examine the impact of CSR on job satisfaction and organizational engagement among employees in Vietnam. They found that job satisfaction plays a vital role in fostering engagement. Besides, many authors have found a correlation between internal CSR and employee engagement, identifying the mediating role of social exchange relationships (LEE, 2022).

CSR initiatives can significantly enhance employee engagement by fostering a sense of pride, purpose, and connection to the organization. When employees perceive their organization as socially responsible, they are more likely to feel proud to be associated with it and to identify with its values and goals. This sense of organizational identification can lead to increased commitment

and engagement, as employees feel a stronger sense of belonging and a greater willingness to contribute to the organization's success. Moreover, CSR activities can provide employees with opportunities to make a positive impact on society, thereby enhancing their sense of purpose and meaning in their work. Employees who believe their work contributes to the greater good are more likely to be engaged and motivated. Several studies have highlighted the mediating role of employee engagement in the relationship between CSR and job performance. For example, research has shown that CSR initiatives that promote employee well-being and development can increase employee engagement, which in turn enhances job satisfaction and performance (GAŠIĆ and BERBER, 2023). Similarly, studies have found that CSR activities that support local communities and protect the environment can foster a sense of pride and purpose among employees, leading to higher levels of engagement and productivity (AHMAD, SAMAD, and HAN, 2024). These findings suggest that employee engagement is a key mechanism through which CSR influences employee job performance. This empirical evidence led to the formation of the following hypothesis:

Hypothesis 6: (a) Employee engagement is positively associated with employee job performance.

Employee engagement mediates the relationship between: (b) CSR toward employee and job performance, (c) CSR toward society and job performance, (d) CSR toward customer and job performance, and (e) CSR toward legal and job performance.

2.7.7 Responsible leadership (RL)

Responsible leadership (RL) has increasingly been treated in management scholarship as a distinct leadership style over the past decade. Amid the growing complexity of organizational environments and the heightened expectations of stakeholders not only for economic outcomes but also for social and environmental challenges, RL is seen as a pivotal and distinct research construct. Unlike ethical leadership (which primarily emphasizes individual morality and norm adherence) (WEBB, 2018), or servant leadership (centers on serving followers' needs) (MIAO, HUMPHREY, and QIAN, 2021), authentic leadership (self-driven approach) (BREWER and DEVNEW, 2022), responsible leadership integrates a multi-stakeholder perspective and is designed to balance internal and external responsibilities for long-term sustainability (HEIM et al., 2026).

RL is rooted in the idea that leaders should act not only for the organization's benefit but also for the greater good of society and the well-being of their employees (HAQUE, RAHMAN, and SOBHANI, 2025). RL explicitly integrates ethical conduct, social responsibility, and sustainability concerns into leaders' decision-making and stakeholder relationships (HEIM,

LAKER, and TABAEIFARD, 2026). This leadership style plays a crucial role both internally and externally in the organization. Especially in the banking sector, the study revealed that RL affects banks' performance and reputation, thereby reducing employee turnover intention and increasing employee engagement.

Across recent work, RL is portrayed less as "being nice" and more as being accountable for the wider consequences of leadership. The essence is balancing business objectives with responsibilities to employees, communities, and the natural environment. This is visible in how RL is operationalized around stakeholder motivation and a "dual bottom line" logic that combines performance with broader societal value (PATHAK and JHA, 2025), and in applied domains where responsible leadership is described as confronting ethical risks such as bias, transparency, and accountability (e.g., in responsible AI adoption in healthcare leadership) (HAQUE, 2025). Many authors have studied RL at multiple levels, including individual, team, organizational, and societal. They increasingly differentiated from adjacent leadership labels by their explicit focus on responsibility to stakeholders and longer-term organizational outcomes (MASYHURI et al., 2025).

In empirical research, RL is frequently modeled as a driver of employee outcomes (e.g., attitudes, well-being, and behavior), often through mediating psychological mechanisms. For example, it has been linked to employee creativity, in part, via psychological empowerment (CHEN et al., 2025), and to pro-environmental behavior through employees' environmental consciousness (MAQSOOM, PRASITTISOPIN and ULLAH, 2025). In the higher education sector, research explained "extra-role" behaviors (such as collaboration and innovation) through academic hope, with moral identity shaping the strength of these effects (SHAMS, 2025). RL is also widely used to explain organizational and sustainability-relevant outcomes, especially where firms face stakeholder or environmental pressures. In Bangladesh's banking sector, RL is examined as a contributor to bank performance and reputation while reducing turnover intention, with turnover intention partially explaining how leadership links to performance outcomes (HAQUE, RAHMAN and SOBHANI, 2025). In sustainability strategy research, RL is positioned as a prominent leadership approach connected to integrating sustainability into organizational strategy and aligning with SDG-related priorities (e.g., climate action and other development goals), while also highlighting practical barriers such as capacity and regulatory challenges that responsible leaders must navigate (JAVED et al., 2025). Studies of net-zero agendas similarly model RL as influencing net-zero-based performance both directly and through green HR practices and green innovation, with digital capabilities amplifying these effects. It is often treated as a boundary condition that helps translate "good practices" into performance – for instance, strengthening the

pathway from technological innovation to service performance via employee ambidexterity in the hospitality industry (AKHTAR et al., 2025), or moderating how socially responsible HRM shapes team climates that enable cooperation (WANG, NIU and XING, 2025). Based on the prior study, the following hypotheses were formed:

Hypothesis 7: Responsible leadership positively moderates the relationship between: (a) CSR toward employee and job performance, (b) CSR toward society and job performance, (c) CSR toward customer and job performance, and (d) CSR toward legal and job performance.

2.7.8 Employee job performance (EJP)

In recent years, the intersection of employee job performance (EJP) and CSR has garnered significant scholarly attention both in academia and industry (SAMEER, 2021; SAHAY and KAUR, 2022). Organizations beyond financial outcomes are now evaluating their social and environmental impact to understand how CSR initiatives, both internal and external, influence employee behaviors and performance. Job performance is considered a foundational construct in organizational research in examining how employees contribute to organizational effectiveness and competitive advantage. Traditionally, it is viewed through the lens of productivity and task completion. In the face of dynamic environments and rising stakeholder expectations, the concept has evolved to encompass a broader range of behaviors, including those that support the organizational environment and adapt to change.

According to TISU et al. (2022), EJP is the extent to which an employee effectively fulfills assigned tasks and contributes to organizational goals. It encompasses multiple dimensions, including individual, team, and organizational performance. TRIANSYAH et al. (2023) argue that job performance is not just about task completion but also about how employees contribute holistically to organizational effectiveness and efficiency. It is considered a complex system influenced by individual attributes, organizational environment, and job characteristics (SONG, 2024). Key predictors include role clarity, feedback, autonomy, and opportunities for career growth.

In contemporary organizational behavior research, job performance is frequently conceptualized as a social and psychological outcome. Empirical studies theorize job performance as responsive to employees' interpretations of organizational treatment through mechanisms such as meaningfulness, pride, empowerment, resilience, organizational identification, and commitment (KIM, 2023; UEN et al., 2023). Contextual performance as a form of EJP involves behaviors that contribute to the organizational environment, such as cooperation and initiative. It encompasses behaviors that support the organizational, social, and psychological environment. This includes

activities like helping colleagues, being proactive, and demonstrating organizational citizenship behaviors (OCB) (DEVONISH and GREENIDGE, 2010).

Contextual performance is influenced by factors such as boundary-spanning leadership, creativity, and proactive work behavior. Moreover, workplace compassion and positive job attitudes also enhance contextual performance. On the other hand, task performance refers to the efficiency and effectiveness with which employees execute their job-specific duties. It is directly related to the core job responsibilities and includes activities that contribute to the organization's technical core. It is often measured by productivity, quality, and innovation. Factors influencing task performance include job characteristics, workplace conditions, and individual attributes such as cultural intelligence and job satisfaction. For instance, knowledge management practices like knowledge creation, sharing, and utilization positively impact task performance. Additionally, supportive organizational systems and individual abilities significantly enhance task performance.

Both task and contextual performance are crucial for overall employee effectiveness. Contextual performance often supports task performance by fostering a cooperative and positive work environment. For example, in high-performance work systems, contextual performance mediates the relationship between organizational support and task performance, highlighting the interdependence of these performance dimensions. Several factors affect both task and contextual performance; for example, unpleasant working conditions negatively affect both dimensions, underscoring the need for a supportive work environment.

After the critical review of the existing literature, it can be stated that indicates CSR is generally associated with favorable employee-related outcomes. However, the available evidence is primarily limited to macro-level analyses. Previous research has predominantly examined employee, social, customer, and legal dimensions of CSR either independently or in relation to specific employee outcomes, with comparatively less focus on how these dimensions collectively influence employee job performance. The literature further suggests that the effects of CSR are not uniform across contexts, as variations in institutional environments, organizational practices, employee expectations, and the perceived authenticity of CSR may shape employee responses. From a theoretical standpoint, SIT elucidates how employees may develop organizational pride, identification, and value congruence in response to socially responsible behavior, while SET explains how employees may reciprocate organizational support and responsible practices through increased trust, engagement, and positive work behaviors. These theoretical perspectives are complementary in explaining the CSR–employee relationship. The literature also highlights that trust in management and employee engagement may serve as key psychological mechanisms through which CSR enhances employee performance, and that responsible leadership may act as

an important contextual factor. Despite these insights, existing research has not sufficiently integrated these dimensions within a single empirical framework, particularly within the banking sector in Bangladesh. Thus, a more integrated examination of distinct CSR dimensions is necessary to provide a comprehensive explanation of how organizationally responsible practices generate employee-level outcomes. This gap in the literature forms the basis for the conceptual framework and hypotheses developed in the present study.

3. METHODOLOGY

Chapter 3 provides an in-depth description of the materials, methods, and statistics used in conducting the research. In the beginning, the research philosophy, approach, and strategy were presented through the research onion model. Following that, the chapter describes the study location, data collection techniques, survey design, construct measurement, and questionnaire development, using PLS-SEM for statistical analysis.

3.1 Research design

The present study follows a systematic and step-by-step research onion model (see Figure 6) for designing and conducting research. This paradigm was proposed by SAUNDERS, LEWIS, and THORNHILL (2009a) to offer a thorough and methodical framework for designing research, to clarify methodological options, and to ensure that each decision is carefully evaluated based on the research objectives. This is symbolically organized as an onion and is designed to systematically assist researchers through the six stages of research techniques. The main idea of this model can be likened to peeling an onion, with each layer representing a different stage in the research design. This process begins with the most external layers and gradually proceeds towards the innermost layers (ARMSTRONG, COOLS and SADLER-SMITH, 2012).

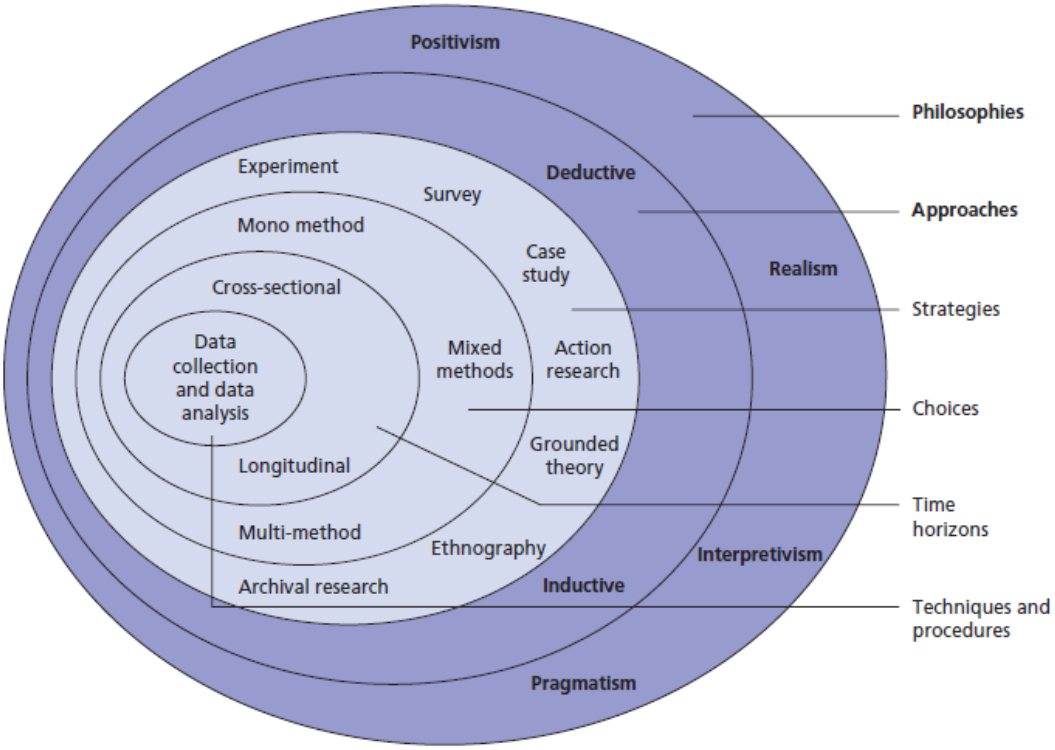


Figure 6. Research onion model

Source: Adapted from SAUNDERS, LEWIS, and THORNHILL (2009b)

The hierarchical structure ensures that all areas of the research are tackled in a systematic order, from the development of research inquiries to the selection of data-gathering and analysis methods. In the early stages of the research, researchers are prompted to establish their philosophical standpoint and methodology, which form the foundation of the overall research design. Subsequently, decisions must be made regarding research tactics, data-gathering methods, and data-processing procedures. The methodical development is essential to ensure that the research approach is both coherent and specifically designed to properly address the research issues. This approach has major advantages, as it can be applied across various research paradigms and methods. It offers a thorough framework for developing a research strategy that is methodologically sound and aligned with the research objectives, regardless of whether the study is quantitative, qualitative, or mixed-methods (ABDELHAKIM, 2021). The model has also been employed to discern research methodologies and procedures in the field of management (BENNETT and WIBBERLEY, 2023).

3.2 Research philosophy

Business research employs several research philosophies, i.e., positivism, interpretivism, and pragmatism, encompassing both qualitative and quantitative paradigms. Research philosophy is a set of perspectives, beliefs, assumptions, and worldwide views that guide a researcher's approach to study design, data interpretation, and knowledge development (CLARK et al., 2021). Different research philosophies can differ in study objectives and the most efficient approaches to achieving them (MELNIKOVAS, 2018).

The current study employs the positivist philosophy because it helps the acquisition of objective knowledge by systematically examining observable outcomes. Positivism holds that reality is constant and can be perceived and explained from an impartial perspective, free of the researcher's personal interpretation. This philosophical perspective influences methodological decisions, prioritizing measurable information and statistical analysis to validate hypotheses and establish universally applicable facts (BREGENZER et al., 2020). This approach establishes a strong basis for reaching accurate results. The focus on empirical data is consistent with positivist ideas, which favor objective, quantifiable facts over subjective interpretations (PARK, KONGE, and ARTINO Jr., 2020). Positivism, as described, is distinguished by its reliance on extensive samples and quantitative methodologies to guarantee the objectivity and precision of research findings. By embracing this ideology, this research enhances the existing body of knowledge in the research domain. Using a positivist perspective, the study's goal is to make a significant impact by providing practical suggestions grounded in factual information.

3.3 Research approach

The second layer of the research onion comprises the terms "deductive" and "inductive". This study employs a deductive approach in business management research, characterized by a systematic methodology that begins with the development of hypotheses grounded in established theories, such as social exchange and identity theory (AZUNGAH, 2018). The deductive technique is used in business management studies to investigate and validate theoretical structures by formulating specific hypotheses that are subsequently tested through empirical research (BENITEZ-CORREA, GONZALEZ-TORRES, and VARGAS-SARITAMA, 2019).

This procedure entails collecting data using standardized instruments, such as questionnaires, specifically designed to obtain quantifiable, comparable data from multiple samples. By examining this empirical data, researchers can either validate or disprove their original ideas, thereby making a valuable contribution to the theoretical framework from which these theories originated. The deductive technique in business management research is advantageous because it generates explicit, measurable, and verifiable results grounded in well-established principles. This approach is highly efficient for studies that aim to examine theory-based predictions about causal linkages among other variables.

3.4 Research strategy

The research strategy outlines the approach the researcher plans to use in conducting the study. Various research methods, including surveys, action research, case studies, interviews, experimental research, systematic literature reviews, and bibliometric analyses, are used depending on the nature of the research. Within the context and clear purpose of this research, a primary survey combined with Structural Equation Modeling (SEM) was used as a research strategy to test the theoretically driven model of unobserved variables (SHARMA and GNAWALI, 2025).

3.5 Research choice

Mono-, mixed-, and multi-methods are described in the research approaches section by SAUNDERS et al. (2003). The mixed approach integrates quantitative and qualitative methodologies, resulting in a comprehensive and accurate data collection. On the other hand, the mixed approach combines different methods to generate a unified dataset, whereas the multi-method approach divides the research into segments, each yielding a distinct dataset. Based on the research model stated in Chapter One, the study primarily employs a quantitative methodology using PLS-SEM.

3.6 Time horizon

The research onion identifies two distinct time horizons: cross-sectional and longitudinal studies. The current study was designed utilizing a cross-sectional study. It refers to the predetermined period during which data collection must take place. This method is employed when the investigation focuses on a single phenomenon over a specific time period.

According to BELL (2021), cross-sectional studies involve analyzing data collected at a single point in time, providing a snapshot of a population's characteristics. A cross-sectional study involves analyzing data collected from a population or a representative subset at a particular point in time. This study design is especially valuable for determining the frequency of a certain outcome or understanding the associations between variables in a specific population at a specific point in time. It offers a concise representation of a specific occurrence, making it well-suited for descriptive analysis and for comparing different groups within the research population. Cross-sectional studies are generally characterized by their convenience and cost-effectiveness compared to longitudinal research, providing efficiency in both data collection and analysis. As CARUANA et al. (2015) explain, longitudinal studies, on the other hand, observe participants over a longer period, enabling the examination of changes and the establishment of causal relationships.

3.7 Techniques and procedures

The final step in the onion model is the innermost layer. The methodology employed in this phase of the research greatly enhances the study's overall dependability and accuracy. The gathering and analysis of data rely on the specific methodological approach employed. Following the thorough discussion of the research design, the next section explains how the research data are collected and analyzed. Additionally, it elucidates the source and location of the data, the methodology employed in the study, the composition of the sample, the magnitude of the sample, the ethical considerations pertaining to the sample, the limitations of the sample, and the reliability and validity of the research (CHRISTIAN, KELLY, and BUGALLO, 2021).

3.7.1 Study context and location

The present study investigates perceptions of both internal and external CSR dimensions within the EJP, focusing on the roles of employee trust, engagement, and responsible leadership. The banking sector in Bangladesh serves as the primary driver of the nation’s economic stability (MAHMUD, ROY, and MAHMUD, 2015). In recent years, this sector has undergone a significant transition from traditional profit-centric models to socially responsible frameworks. Such actions are largely guided by the Bangladesh Bank’s (the central bank) mandatory CSR directives and the SDGs priority. While public banks often focus on broad social welfare and financial inclusion,

private banks frequently utilize CSR as a strategic tool for corporate reputation, talent attraction, and retention.

As of early 2024, the banking sector consists of 61 scheduled banks, including 6 State-Owned Commercial Banks (SCBs), 43 Private Commercial Banks (PCBs), 9 Foreign Commercial Banks (FCBs), and 3 Specialized Banks. This industry was selected as the research site because it operates under a unique, mandatory CSR framework institutionalized by the Bangladesh Bank through directives such as SFD Circular No. 01 (SUSTAINABLE FINANCE DEPARTMENT, 2022). Unlike other sectors where CSR is largely voluntary, banks are required to allocate their CSR budgets with a specific focus: 30% for education, 30% for health, and 20% for climate risk management and environment.

This makes the banking and financial sectors the most active and structured practitioners of CSR in the country. They contribute over 60% of total national corporate social expenditure. Furthermore, the banking sector is a "knowledge-intensive" industry where human capital is the primary asset. Approximately 203,696 employees across more than 1,100 branches nationwide work as banking professionals (HAROON, 2024). Of this workforce, approximately 67% (136,470 employees) are concentrated within PCBs, where the pressure for high performance is often balanced against the bank's social and ethical obligations. On the other hand, Bangladesh is a rapidly emerging economy where the traditional "philanthropic" model of CSR is currently transitioning into a "strategic" model, moving from traditional "philanthropic" CSR (disaster relief) toward a "strategic" ESG framework. Investigating this sector enables analysis of how employees perceive these social investments during a period of economic volatility.

3.7.2 Data collection technique

To address the research objectives effectively, this study used primary data collected directly from participants. In empirical research, primary data is particularly valuable because it provides first-hand, context-specific information aligned with the study's unique requirements (SAUNDERS, LEWIS, and THORNHILL, 2009c). There are various approaches to collecting primary data, such as observation, interviews, and experiments. The current study examines employees' perceptions of their job outcomes through the interactions among their engagement, trust in the organization, and the responsible leadership role. Such variables are not easily observable and therefore demand a structured method of collecting subjective interpretations in a consistent and measurable manner (CRESWELL and CRESWELL, 2017).

According to experts such as NAYAK and NARAYAN (2019), survey-based data collection offers several advantages. For example, it helps to reach a large number of respondents within a

relatively short period of time. Surveys provide researchers with greater control over the data collection process by enabling structured measurement of key variables through predetermined measured items and response formats. Additionally, it is cost-effective for the researchers. In social science and business research, surveys are widely applied to generate quantifiable data suitable for statistical analysis. SEKARAN and BOUGIE (2025) explain that it allows researchers to identify patterns, trends, and relationships among variables by examining responses from a sample population. Therefore, the use of a structured survey questionnaire as the primary data collection technique was deemed most suitable for meeting the research objectives and ensuring reliable and valid empirical findings (TINGELHOFF, BRUGGER, and LEIMEISTER, 2025).

3.7.3 Data collection method

Given the nature of the study, a self-administered questionnaire was used as the primary data collection method. This is widely used in organizational and management research because it allows respondents to complete the questionnaire independently, without direct researcher involvement (AL-HAMDAN and BANI ISSA, 2022). This, in turn, reduces bias and ensures standardization of responses across participants (LEON et al., 2022). The current study follows both in paper format and electronic version to allow respondents to participate in the survey. Electronic distribution is considered cost-effective because it can reach a wide geographic audience with minimal researcher involvement (WU, ZHAO, and FILS-AIME, 2022). Additional advantages include flexibility for respondents to complete the survey at their convenience, increased anonymity, and a reduced risk of interviewer bias, thereby enhancing response reliability, particularly in studies involving personal perceptions and attitudes.

The widespread availability of internet access has significantly increased the adoption of online survey platforms. Despite these advantages, online surveys may face limitations such as lower response rates, concerns regarding sample representativeness, and restricted participation to individuals with internet access and sufficient digital literacy. As a result, researchers must ensure that the selected population has adequate access to digital platforms and that survey distribution strategies are designed to minimize sampling bias. Since the target population is banking professionals, they have easy access to online platforms, including Google Forms and e-mail; this study used these as the primary modes of data collection. Besides, banking employees are busy and sometimes difficult to reach online; hence, the physical distribution of the survey was also considered.

3.7.4 Development of measuring scale and constructs

CSR is considered a strategic framework where an organization's actions extend beyond mere economic gain to positively impact its stakeholders. Central to this definition is the work of FREEMAN (1984b), who identifies stakeholders as any group or individual capable of affecting, or being affected by, the organization's objectives. During the construct development phase, it is important to define the dimensions or categories used in this study.

Much literature provides a common classification of primary and secondary stakeholders. For example, the primary stakeholders are internal, such as employees and shareholders, who are vital to the firm's survival. The secondary stakeholders consist of external bodies such as the media, government, and NGOs, who influence the firm's reputation. Building on these grounds, the study categorized employees as internal CSR and society, customer, and legal practices as external CSR. Both CSR dimensions are primarily used to assess employees' perceptions and beliefs about how CSR activities affect their individual job performance.

Therefore, this study operationalizes the impact of internal and external CSR on employee job performance using well-established measurement scales adopted from prior empirical research. The process of developing items to measure the construct requires a systematic transition from theoretical definitions to observable indicators. It is important to ensure that the items are clear, concise, and unambiguous for respondents and best describe the latent constructs.

According to experts, poorly worded or double-barreled items can introduce noise into the data. This can make it impossible to capture the true perceptions of respondents' sentiment. In social science research, a construct is a latent variable. This is a concept that is not directly observable, such as "employee engagement" or "trust". Because these cannot be measured with a single physical metric, they must be operationalized through a multi-item scale (HAIR et al., 2019a). The relationship between the construct and its items is typically reflective, meaning the items are considered "manifestations" of the underlying theoretical concept, as applied in the current study's framework.

Table 3 outlines the definition of the constructs used and their sources.

Table 3. Definitions of constructs

Construct	Definition	Adapted from
CSR toward employees (CE)	The extent to which organizational practices and policies are aimed at enhancing employee well-being and satisfaction, i.e., treatment, career development opportunities, training support, work-life balance initiatives, and concern for employees' needs and rights.	TÜRKER (2006a); TURKER (2009b); ÖZTÜRK et al. (2026)
CSR toward society (CS)	The extent to which an organization's voluntary commitment to improving societal well-being through supporting community development, social campaigns, and protecting the natural environment contributes to the quality of life and sustainable development.	
CSR toward customer (CC)	The extent to which an organizational responsibility directed toward ensuring customer satisfaction, protecting customer rights, and providing accurate and transparent information about products and services beyond legal requirements.	
CSR toward legal (CL)	Legal responsibilities of an organization refer to complying with laws and regulations, i.e., timely and consistent payment of taxes and adherence to government policies and legal standards.	
Employee engagement (EE)	The positive psychological state in which employees demonstrate high levels of involvement, enthusiasm, and dedication, investing physical, cognitive, and emotional energy into their work roles.	SAKS (2006a, 2022a)
Trust in management (TM)	Employees' confidence in the organization's management is based on their belief in managerial fairness, transparency, and openness.	FREUND (2014a); LOOR ZAMBRANO, SANTOS-ROLDÁN and PALACIOS-FLORENCIO (2025a)
Responsible leadership (RL)	Leadership behavior that emphasizes ethical decision-making, stakeholder engagement, and the balancing of stakeholder interests, including broader societal impacts.	VOEGTLIN (2011a); SAKS (2022b)
Employee job performance (EJP)	The extent to which employees effectively perform required job tasks (task performance) and engage in extra-role behaviors such as assisting colleagues, cooperating with others, and supporting organizational goals beyond formal job requirements (contextual performance).	WELBOURNE, JOHNSON, and EREZ (1998a); GOODMAN and SVYANTEK (1999a); BHAT and BASHIR (2025)

Source: Author's own work

3.7.4.1 CSR toward employee (CE)

The CE was measured using six items (as shown in Table 4), adapted from the original scale developed by TÜRKER (2006b). Previous literature referred to internal CSR as the organizational practices and policies directed toward employees' well-being, development, and fair treatment (HAMEED et al., 2016). These items consist of key dimensions of ICSR, including employee participation in voluntary activities, skill and career development opportunities, concern for employees' needs, work–life balance policies, fairness in managerial decisions, and support for employees' further education and training. Previous research has widely used these scales in CSR

research to explain employees' perceptions of socially responsible business practices within the firm, and they are considered particularly suitable for organizational research (APARNA, AMILAN, and RAJ VIMAL, 2023). Therefore, this scale is appropriate for employees' evaluations of their bank's internal CSR practices.

3.7.4.2 CSR toward society (CS)

In line with TURKER's (2009c) scale, CS was measured using six items (see Table 4) that assess the bank's engagement in environmental protection, sustainable investment, and social welfare initiatives. Accordingly, this scale provides a comprehensive assessment of employees' perceptions of their organization's external CSR efforts toward broader societal and environmental concerns, such as minimizing negative environmental impacts, supporting non-governmental organizations, protecting customer rights beyond legal requirements, and contributing to social well-being. Overall, this construct comprises several stakeholders, including CSR activities related to society, the natural environment, future generations, and non-governmental organizations. All of these stakeholders were clustered together to contribute to CSR for society.

3.7.4.3 CSR toward customer (CC)

In the contemporary business environment, customers are recognized as among the most vital stakeholders. Studies have argued that banks' success largely depends on customers and is increasingly contingent on a firm's ability to maintain ethical and transparent relations with them (GUPTA et al., 2025). Drawing on SIT, scholars posit that from a customer perspective, employees are the agents of their employers. Thus, employees, as part of the organization, do not view customers in isolation; they share organizational pride, which can strengthen their identification with the organization. When an organization delivers high-quality products or services and acts with integrity, corporate image increases, and the employee's psychological state also. On the other hand, when misled by CSR programs or engaged in CSR-washing, employees often experience a lack of authenticity in CSR programs, feel shame or corporate hypocrisy, leading to reduced engagement and emotional dissonance (AKTURAN, 2025). Thus, to evaluate employees' views on CSR practices for organizational customers is well recognized and widely used. The current study adapted three items (shown in Table 4).

3.7.4.4 CSR toward legal (CL)

According to CARROLL (1979b), the legal activities of companies are a significant and complementary dimension of CSR. In a broader perspective, CSR has evolved from a voluntary philanthropic endeavor to a strategic component deeply embedded in legal and regulatory frameworks. The literature supports the view that legal CSR can contribute significantly to internal operational efficiency, enhance employee commitment, and elevate public acceptance of

organizations (LESTARI, 2024). This serves as a strategic tool in reputation management and stakeholder engagement. It is commonly assumed that no stakeholders want to believe in or work with an organization that also misleads public authorities. Therefore, the current study considers banks' legal practices as an important element of external CSR, through which employees may be proud to be members. Three Items related to measuring legal CSR were presented in Table 4.

3.7.4.5 Trust in management (TM)

The items for employee trust in management were adapted from FREUND (2014b); LOOR ZAMBRANO, SANTOS-ROLDÁN, and PALACIOS-FLORENCIO (2025b). These items assess employees' perceptions of managerial concern for employee needs, openness, inclusiveness, and reliability in decision-making as supported by the earlier study (GOPALAN, BEUTELL, and ALSTETE, 2023). Therefore, the selected scale is well-suited to evaluating the mediating role of management trust in this study.

3.7.4.6 Employee engagement (EE)

EE was measured using five items adapted from SAKS, GRUMAN, and ZHANG (2021). These items identify employees' cognitive, emotional, and behavioral involvement in their work, including effort investment, absorption, focus, and intrinsic motivation. This scale is grounded in SET and has been extensively validated across organizational contexts. Prior research demonstrates that engaged employees are more energetic, dedicated, and willing to invest discretionary effort in their roles (MISHRA et al., 2025). Given its strong theoretical foundation and empirical support, this scale is appropriate for examining employee engagement as a mediating variable.

3.7.4.7 Responsible leadership (RL)

RL was measured using five items (shown in Table 4) adapted from VOEGTLIN (2011b). These items assess managers' consideration of stakeholder interests, inclusiveness in decision-making, and efforts to balance competing stakeholder needs. This scale is an empirical tool designed to measure a leader's engagement with stakeholders through dialogue, ethics, and responsibility. It assesses how leaders balance stakeholder interests and communicate to foster sustainable, ethical, and socially responsible organizational practices (VOEGTLIN, PATZER, and SCHERER, 2012).

3.7.4.8 Employee job performance (EJP)

To assess the outcome variable, EJP comprises both task and contextual performance, measured using eight items adapted from WELBOURNE, JOHNSON, and EREZ (1998b) and GOODMAN and SVYANTEK (1999b). The items assess employees' ability to meet job requirements, exceed objectives, maintain service quality, respond to problems, and engage in extra-role behaviors, such

as helping coworkers and supporting the organization beyond formal duties (as shown in Table 4). These scales are widely used in organizational behavior research and capture a holistic view of job performance by integrating in-role and extra-role behaviors (KIM, 2020; ABUN et al., 2023).

Table 4. Measured items and scales

S. N.	Constructs	Item Descriptions
1	CSR toward employee (6 items)	Our bank encourages its employees to participate in the voluntary activities.
		The policies of our bank encourage us to develop our skills and careers.
		The management of our bank is primarily concerned with employees' needs and wants.
		Our bank implements flexible policies to provide a good work-life balance for its employees.
		The managerial decisions related to the employees are usually fair.
		Our bank supports employees who want to acquire additional education (e.g., banking diploma, training, etc.).
2	CSR toward society (6 items)	Our bank participates in activities that aim to protect and improve the quality of the natural environment.
		Our bank makes investments to create a better life for future generations
		Our bank implements special programs to minimize its negative impact on the natural environment.
		Our bank targets sustainable growth, which considers the future generations.
		Our bank supports the non-governmental organizations working in the problematic areas.
		Our bank contributes to the campaigns and projects that promote the well-being of society.
3	CSR toward the customer (3 items)	Our bank protects customer rights beyond the legal requirements.
		Our bank provides full and accurate information about its products/services to its customers.
		Customer satisfaction is highly important for our bank.
	CSR toward legal (2 items)	Our bank always pays its taxes on a regular and continuing basis.
		Our bank complies with the legal regulations completely and promptly.
4	Trust in management (5 items)	Employees' needs and desires are very important to the organization.
		I trust my bank managers.
		The manager takes the employees' opinions into consideration.
		I trust the decisions that the management makes.
		My managers are open and up front with me.
5	Employee engagement (5 items)	I really put a lot of effort into my job at this bank.
		Sometimes I get so focused on my work that I lose track of time.
		I am fully involved in my work at this bank.
		My mind often wanders to other things when I am working.
		I am highly engaged (interested and motivated) in my job
6	Responsible leadership (5 items)	My manager is aware of the interests of stakeholders (employees, customers, community etc.).
		Before making decisions, my manager considers how employees, customers, and other stakeholders will be affected.
		My manager seeks input from employees and other stakeholders when making important decisions.
		My manager balances the needs of employees, customers, and other stakeholders before making decisions.
		My manager tries to reach an agreement among employees and other stakeholders who are affected by decisions.
7	Employee job performance (8 items)	I complete my tasks on time.
		I exceed my job objectives.
		I ensure that I meet service and quality standards to a great extent.
		I respond quickly when problems arise.
		I help coworkers when they have heavy workloads.
		I volunteer to take on tasks that are not formally required.
		I willingly cooperate with others to get the job done.
		I support the organization even when it is not part of my duties.

Source: Author's own work

3.7.5 Scaling and questionnaire response format

After identifying the measurement items, the next step is to determine the scale used to measure them. In social science research, scale is fundamental because it enables the measurement of latent variables such as employee engagement and job performance that cannot be measured directly. By assigning numerical values, researchers can move beyond simple descriptive observations to test complex structural relationships and hypotheses (ONWUEGBUZIE, 2025). Scaling is the operational process of transforming the responses into a quantifiable format suitable for statistical analysis.

Most contemporary studies on employee attitudes toward organizational outcomes utilize the Likert scale (PRESBITERO, FUJIMOTO, and LIM, 2025). The Likert scale was developed by Rensis Likert as a psychometric response format used in business research to measure attitudes, opinions, and behaviors. By assigning numerical values that provide a range of response options (e.g., 1–5 or 1–7) to capture the intensity of a respondent's feelings. The primary advantage of this approach is its ability to provide more granular data than simple binary "yes/no" questions. It increases the variance available for multivariate analysis by transforming subjective responses, making them ready for statistical analysis and interpretation (KOO and YANG, 2025). Therefore, this study utilized a 5-point Likert-type scale ranging from 1 (strongly disagree) to 5 (strongly agree) to measure all research items.

3.7.6 Survey design

The questionnaire was prepared systematically (see Table 5) by defining the conceptual framework and drafting the ethical statement outlining the purpose of the research and the use of the data. The questionnaire has two parts. The first part began with a demographic section designed exclusively for statistical analysis. For the purpose of the data, the necessary information on gender, age, educational qualifications, work experience, position level, organizational type, and job type was gathered. This demographic information facilitated sample profiling and supported subsequent empirical analysis.

In the second part, 40 statements relating to independent variables (IV) such as CSR toward employee, society, customer, legal, mediating variables including trust in management, moderating variable, i.e., responsible leadership, and dependent variable (DV) employee job performance were designed to obtain employees' perception of both internal and external CSR. All the statements were prepared in the English language.

The survey was conducted in English because it is the operational, professional, and academic language for the target population (bankers). Besides, they hold management or business-related

qualifications and operate within a corporate culture that uses English for reporting, international transactions, and documentation. Despite the respondent's native language being Bengali, using English ensured a sound understanding of academic terminology, prevented loss of meaning through translation and bias, and was deemed the most appropriate language for the study's context. In Appendix 3, the detailed questionnaire was provided.

Table 5. Survey design elements

Survey Design Elements	Description
Study Title	"The Strategic Framework for Enhancing Employee Job Performance through Corporate Social Responsibility: A Theoretical and Empirical Investigation"
Informed consent and anonymity	Participants were informed about the purpose of the study, their right to withdraw at any time, and how their data would be used. Participation was anonymous, and responses were used solely for academic research purposes.
Definitions of the used terms and constructs	(Refer to Table 3)
Instruction	To what extent do you disagree or agree with the following statements? Please use the Likert scale to answer the following questions: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA).
Demographic Information	Respondents were asked to provide personal background information for statistical analysis only, including: Gender, Age, Educational Qualification, Working Experience, Position Level, Type of Organization, and Type of Job.

Source: Author's own work

3.7.7 Expert Content Validation

Validation of questionnaires is a crucial step in ensuring the reliability and accuracy. This process involves testing the instrument's validity and reliability. To ensure that all the items are used adequately to reflect the outcome being measured, extensive literature reviews, interviews, and face-to-face discussions with academic experts and banking professionals were conducted.

According to MOKKINK et al. (2025), content validation is required to further improve the instrument, and this can be done through the opinions of the target population and domain experts. In the beginning, four academic experts from a management background were interviewed to discuss the conceptual clarity and item wording. Banking professionals at the senior level or with knowledge of CSR activities were interviewed online. Building on these, particular attention was given to the language, sentence structure, wording, and relevance of the questionnaire. This approach helped avoid omitting key items and ensured suitability for the study domain.

3.7.8 Ethical considerations

As the research onion model indicates, social science research places significant emphasis on ethics. When conducting research, the study process must be carried out and documented ethically. In pursuit of this objective, ethical approval from the university ethical review board and consent were obtained prior to distributing the survey (see Appendix 3). Prior to participation, respondents were informed about the purpose of the study. Participants were assured that their responses would remain anonymous and confidential, that no financial or personally identifiable data would be collected, and that the information provided would be used solely for academic purposes. Participation was entirely voluntary, and respondents retained the right to withdraw from the study at any stage.

3.7.9 Pilot study

Before administering the final survey, a pilot study of 100 samples was conducted to assess the reliability of the measurement instrument. It is generally recommended to test 30 to 50 samples to measure the stability and reliability of the questionnaire (BUJANG et al., 2024). Pilot studies, also known as feasibility studies or pretesting of the questionnaire, are small-scale trials that precede larger research studies (FILIPIAK and DYLEWSKI, 2019). They are used to test the viability of a proposed solution or change, and to identify potential issues and areas for improvement of the questionnaire.

In PLS-SEM, the results of a pilot study can be used to assess the reliability and validity of the measurement model and to refine the research instrument. According to DURDYEV et al. (2018), it is conducted before the final circulation of the questionnaire to the respondents and ensures that the questions and information have been clearly communicated to the participants. All required tests for reliability analysis were performed using IBM SPSS (v.29.0.1) in October 2025.

3.7.10 Reliability of the questionnaire

Reliability refers to the extent to which repeated measurements of a variable bring consistent results (HAIR et al., 2010a). In quantitative survey research, internal consistency reliability is most commonly assessed using Cronbach's alpha. Cronbach's alpha evaluates how closely related the items within a construct are and indicates the degree to which the items collectively measure the same underlying concept (TABER, 2018).

As recommended in the past studies, reliability was examined at the construct level rather than relying solely on a single overall estimate. Because construct-specific reliability provides stronger evidence that each scale is measured consistently (CHEUNG et al., 2024). Therefore, a preliminary pilot study was undertaken, and the Cronbach's alpha (CA) values range from 0.703 to 0.931

across the constructs. This demonstrates strong internal consistency for most constructs, while the employee engagement construct meets the minimum threshold. In social science and exploratory research, these values exceed the commonly accepted threshold of 0.70, considered satisfactory (HUSSEY et al., 2025). The results confirm that the instrument exhibits adequate reliability and is suitable for subsequent hypothesis testing. The Cronbach's alpha coefficients and KMO values are presented in Table 6.

Table 6. Cronbach's alpha and KMO values

Construct	No. of Items	Cronbach Alpha	KMO
CSR toward employee	6	.871	.826
CSR toward society	6	.910	.884
CSR toward customer	3	.798	.666
CSR toward legal	2	.931	.500
Employee engagement	5	.703	.703
Trust in management	5	.882	.844
Responsible leadership	5	.929	.862
Job performance	8	.913	.890

Source: Author's own work based on SPSS (v.29.0.1).

In addition to reliability, the sampling adequacy of the data for factor analysis was assessed using the Kaiser–Meyer–Olkin (KMO) measure. The KMO statistic evaluates whether the correlations among items are sufficient for Exploratory Factor Analysis (EFA), with values above 0.50 indicating adequacy and values closer to 1.00 indicating stronger suitability.

As shown in Table 6, the KMO values range from 0.500 to 0.890, meaning that all constructs exceed the recommended minimum threshold and the dataset is suitable for factor analysis. Overall, the strong Cronbach's alpha coefficients and satisfactory KMO values provide evidence that the questionnaire is both reliable and appropriate for subsequent multivariate analysis. This supports the conclusion that the measurement scales are internally consistent and that the data structure is adequate for further examination of the study variables.

Following the CA and KMO tests, the current study also examined the item communalities (see Table 7). This step is important because items with low communalities contribute limited shared variance and may weaken factor interpretability. Communality indicates the proportion of an item's variance explained by the extracted common factors. Thus, items with weak communalities may not adequately represent the underlying latent construct (CERELA-BOLTUNOVA, MILLERE, and TRUPS-KALNE, 2025).

Table 7. Item Communalities

Constructs Items	Communalities	Constructs Items	Communalities
CE1	.611	EE4	.856
CE2	.524	EE5	.447
CE3	.714	TM1	.500
CE4	.734	TM2	.680
CE5	.681	TM3	.732
CE6	.574	TM4	.664
CS1	.692	TM5	.634
CS2	.786	RL1	.753
CS3	.633	RL2	.809
CS4	.712	RL3	.789
CS5	.590	RL4	.809
CS6	.697	RL5	.612
CC1	.434	JP1	.580
CC2	.727	JP2	.587
CC3	.725	JP3	.718
CL1	.914	JP4	.801
CL2	.802	JP5	.844
EE1	.706	JP6	.646
EE2	.267	JP7	.713
EE3	.729	JP8	.737

Source: Author's own work based on SPSS (v.29.0.1)

Regarding the EFA procedure, principal axis factoring (PAF) was applied as the extraction method, followed by an oblimin rotation. PAF is widely recommended in behavioral research when the aim is to identify latent constructs based on shared variance, and where multivariate normality cannot always be assumed. Besides, Oblimin rotation was selected because the study constructs (e.g., CSR dimensions, trust, engagement, leadership, and job performance) are theoretically expected to be correlated. According to GOUDARZIAN (2023), the recommended threshold for communality is 0.40, while other authors have argued that 0.20 may be acceptable in exploratory research when the constructs are theoretically meaningful and the scale is newly designed.

In the pilot analysis, most items demonstrated strong communalities (i.e., > 0.40). However, EE2 ("sometimes I get so focused on my work that I lose track of time") produced a communality of 0.267, which is below the 0.40 guideline but above the more permissive 0.20 threshold. Despite its comparatively lower communality, EE2 was retained for theoretical reasons. Conceptually, the item captures the absorption/immersion aspect of employee engagement. This particular statement is important for understanding their task involvement. It is anticipated that employees may not necessarily endorse this statement strongly, suggesting that disagreement may be a common response among them. Statistically, as the CA meets the internal consistency, I retained the item as flagged and will be re-examined in the subsequent assessment.

Removing EE2 at this stage could narrow the content domain of the engagement construct and reduce content validity. Moreover, the Employee Engagement construct still demonstrated acceptable internal consistency overall (CA = 0.802), supporting retention of the full set of indicators for subsequent analysis. Overall, the pilot study ensures the reliability of the constructs and items. Based on these statistics and theoretical grounding, no items were deleted at this point except for some word patterns. For example, the scale items begin with "Our organization encourages employees to participate in the voluntary activities." For the purpose of the study, I used "Our bank encourages employees to participate in the voluntary activities".

3.7.11 Sampling plan and technique

Given the strategic importance of financial institutions in national development and the growing emphasis on socially responsible business practices, commercial banks play a significant role in Bangladesh. Thus, the required data were collected from employees working in both private and public commercial banks operating across major urban and semi-urban areas, including Dhaka, Chattogram, and Rajshahi. For the purpose of this research, a non-probability purposive sampling (also called judgmental sampling) strategy was adopted to ensure that data were collected from individuals who are involved with and knowledgeable about CSR practices within their organizations. Purposive sampling is a widely recognized technique in behavioral and social sciences research (PALINKAS et al., 2015). It is used when researchers intentionally select participants or when the population is defined based on specific characteristics, experiences or expert relevant to the study objectives (ETIKAN, MUSA and ALKASSIM, 2015).

In line with previous studies that employed similar designs, the current study deliberately employs this sampling technique to target employees with experience and exposure to organizational CSR activities (FAROOQ, RUPP, and FAROOQ, 2017). The sampling frame included employees from both private and public commercial banks across to capture variability in organizational culture, CSR engagement intensity, and institutional mandates. To maximize accessibility and ensure a diverse range of responses, data were collected through structured questionnaires using a dual-mode survey design that included both electronic and paper-based formats. A total of 850 questionnaires were purposively distributed to front-line to senior-level personnel across the banks. To facilitate the process and maintain data integrity, researchers initiated personal outreach via professional email and WhatsApp, providing participants with standardized guidelines for completion.

The data collection phase spanned six months, from September 2025 to February 2026. From the initial distribution, 605 valid responses were secured, representing a robust response rate of approximately 71%. In terms of data collection channels, 40% of the data were collected digitally

via Google Forms, while the remaining 60% were obtained through in-person contact with senior bank officials. This hybrid approach was effective in overcoming geographical barriers, and in-person contact helped clarify the research objectives. After processing both datasets, 601 final samples were processed for further analysis. The initial screening was necessary because 4 responses showed no variation in opinion, which could lead to biased results.

However, determining the appropriate sample size for SEM is influenced by several factors. For example, LAKENS (2022) suggests that the sample size should be at least five times the number of calculated parameters. According to the 10-times rule, the sample size should be greater than 10 times the maximum number of linkages between latent variables in the model (KOCK and HADAYA, 2018). Considering the inclusion of 40 latent items in this investigation, a minimum sample size of 350 respondents is necessary. SEKARAN and BOUGIE (2016) propose that sample sizes ranging from 30 to 500 are sufficient for most investigations, whereas HAIR et al. (2017a) advocate a range of 100 to 200 participants for factor analysis. In addition, the G*Power software (v.3.1.9.7) was utilized to compute the minimum required sample size. In line with prior SEM-based research, the number of predictors was set to the maximum number of exogenous constructs that directly influence a single endogenous variable in the structural model. Given that the outcome variable was predicted by four independent variables, two mediators, and one moderator, the number of predictors was set to seven. Assuming a medium effect size ($f^2 = 0.15$), a significance level of 0.01, and a statistical power of 0.90, the analysis indicated that a minimum sample size of 198 respondents was required. All these sampling suggestions confirm that a sample size of 601 is sufficient for statistical analysis, including hypothesis testing.

3.7.12 Data analysis and statistical methods

This study primarily aims to assess the strategic role of internal and external CSR dimensions in shaping EJP through the mediating roles of employees' engagement at work and trust in the organization. The analysis involves examining primary data through various statistical methods.

The original data were analyzed using statistical approaches encompassing both descriptive and inferential statistics to draw conclusions (WAGENMAKERS, SARAFOGLOU, and ACZEL, 2023). Exploratory factor analysis and descriptive statistics were conducted using SPSS Version 29. The hypothesis test was tested using SmartPLS v.4.1.1.4, specifically employing PLS-SEM. This approach allows for the examination of mediation and mediating effects. The detailed explanation and reason for using PLS-SEM were provided subsequently.

3.7.13 Partial least squares structural equation modeling

PLS-SEM has gained considerable interest across a wide range of sectors, particularly in business and social sciences. In recent decades, researchers have increasingly employed second-generation strategies to address the limitations of first-generation methods (HAIR and ALAMER, 2022a) According to CHIN (1998), it is a set of methodologies that allow researchers to include unobservable factors that are measured indirectly through indicator variables. The method of SEM is continually evolving, offering benefits such as its ability to analyze non-normal data and small sample sizes (SARSTEDT, RINGLE, and HAIR, 2021a). PLS-SEM was initially proposed by WOLD (1975) as an iterative technique specifically designed to handle complex models with a large number of indicators and components. According to HAIR Jr. et al. (2014a), SEM can be covariance-based and partial least squares (PLS-SEM), also known as PLS path modeling. Covariance-based SEM is predominantly employed to validate or reject hypotheses (DASH and PAUL, 2021). It accomplishes this by evaluating the accuracy of a hypothetical model in estimating the covariance matrix for a given dataset. PLS-SEM, on the other hand, is predominantly employed to construct theories in exploratory research (ZHANG et al., 2019a). Its main focus is to elucidate the variation in the dependent variables when analyzing the conceptual model. CB-SEM primarily emphasizes parameter estimation to fit a theoretical model, whereas PLS-SEM places greater emphasis on maximizing the explained variance of the dependent components. PLS-SEM has undergone a significant change, enabling it to focus more on prediction. This makes it well-suited for exploratory research and theory construction (HAIR et al., 2022). The flexibility of PLS-SEM has led to its extensive use across several fields. PLS-SEM has played a crucial role in examining consumer behavior, brand loyalty, and customer satisfaction in marketing research (HAIR et al., 2011a). This method has been used to investigate organizational behavior, leadership, and performance outcomes in management studies (AMANKWAA, GYENSARE, and SUSOMRITH, 2019).

Therefore, the present study considers PLS-SEM as the major methodology for assessing quantitative data, evaluating the hypotheses, and the model. Using this method, the proposed conceptual framework was assessed. It is a powerful multivariate statistical technique that combines multiple regression analysis and factor analysis, enhancing its robustness. It allows evaluation of both direct and indirect effects without making any assumptions about causal relationships, setting it apart from other modeling approaches.

In SEM, a construct is a latent construct that can be understood in theory but cannot be directly observed or measured. It is evaluated using variables and indicators that are included in a

questionnaire (HAIR et al., 2011b). PEARL (2022) has established its ability to distinguish between direct and indirect impacts and to identify several pathways that influence distinct entities**.**

PLS-SEM is primarily focused on estimating and analyzing causal correlations. The initial phase of SEM entails precisely defining the correlations and causal relationships among variables. These connections must be substantiated by a solid theoretical foundation in order to enhance the hypotheses (TARKA, 2018). There are numerous justifications for employing PLS-SEM in business research. PLS-SEM is the preferred method for several important reasons and situations:

i. PLS-SEM is resilient when dealing with small sample sizes, making it appropriate for research situations where the number of participants or data points is limited. Unlike CB-SEM, PLS-SEM can generate consistent estimates with smaller sample sizes, eliminating the need for large samples to ensure accurate results.
ii. During the initial stages of exploratory research, when theory development is still in progress, PLS-SEM enables researchers to construct intricate linkages without excessive dependence on established ideas.
iii. PLS-SEM offers a practical method for handling intricate models that involve a substantial number of constructs and indicators. It streamlines the estimation process and reduces computational complexity compared to CB-SEM.
iv. It is appropriate for analyzing real-world data that frequently deviates from normality because it does not require the assumption of normal data distribution.
v. PLS-SEM is especially advantageous for models that incorporate formative elements. As formative measurement models, indicators exert a causal influence on the construct, in contrast to reflective models, where indicators simply mirror or reflect the construct.
vi. When there is a worry about multicollinearity among indicators, PLS-SEM provides a strong and reliable answer. PLS-SEM addresses multicollinearity by modeling latent variables as weighted sums of their indicators.
vii. PLS-SEM has the capability to successfully manage missing data using strategies such as mean replacement or expectation-maximization. This feature is beneficial when working with real-world datasets that frequently contain partial observations.
viii. Finally, it enables researchers to do multi-group analysis, which involves comparing path coefficients and model structures across several groups, such as gender, age, and geographic locations.

Therefore, to investigate the intricate latent variable of many items, aiming to estimate and analyze the direct and indirect correlations between internal and external CSR dimensions and employee job performance, this study utilized this method following a systematic process for conducting eight steps PLS-SEM as outlined in Figure 7.

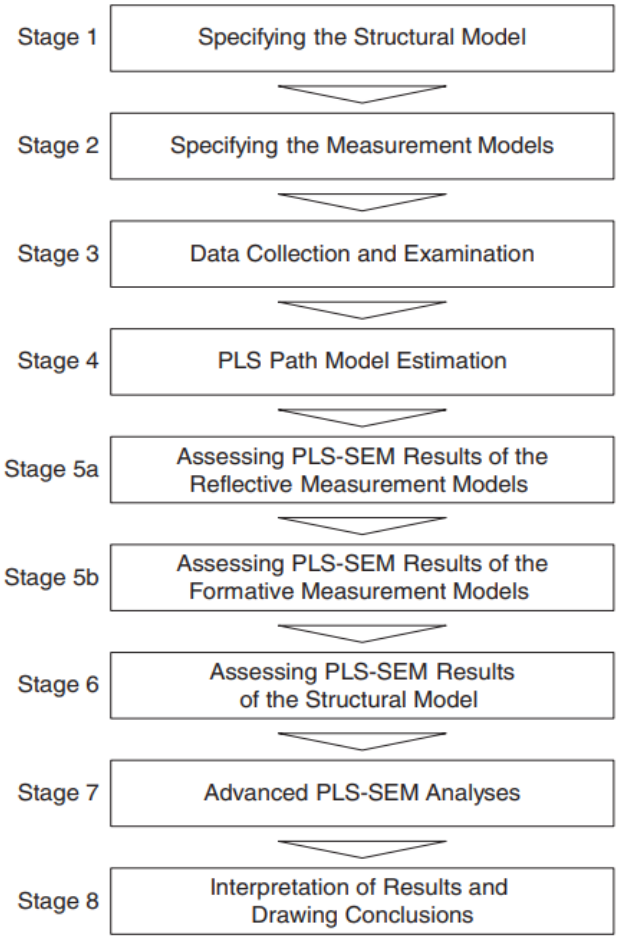


Figure 7. The systematic process of using PLS-SEM

Source: Author's own work based on HAIR Jr. et al. (2014b)

4. RESULTS AND ANALYSIS

This Chapter systematically presents the results of PLS-SEM, following the eight-stage procedure outlined in the earlier chapter. The first part analyzes the demographic profile of the survey respondents. The second part presents the results of statistical tests, the measurement and structural models, hypothesis testing, and mediating-moderating effects, followed by a summary of the hypothesis results.

4.1 Descriptive analysis of the respondents

A total of 601 valid responses from banking employees were analyzed to describe the respondents' demographic characteristics. As shown in Table 8, the gender distribution indicates a male workforce participant, with 462 respondents (76.6%) compared to 141 female respondents (23.4%). This suggests the banking industry in Bangladesh is still led by a male workforce, with lower female representation. Evidence from the IFC (2024) report shows that women in the banking industry remain underrepresented in senior posts (9.73%).

Table 8. Characteristics of the respondents

Variables	Category	Sample Number	Percentage
Gender	Male	462	76.6%
	Female	141	23.4%
Age	Below 25	29	4.8%
	25-34 years	243	40.3%
	35-44 years	236	39.1%
	45-54 years	82	13.6%
	55 years and above	13	2.2%
Education Qualifications	Bachelor	95	15.8%
	Masters	508	84.2%
Working Experiences	Less than a year	72	11.9%
	1-3 years	120	19.9%
	4-6 years	143	23.7%
	7-10 years	92	15.3%
	10 years and above	176	29.2%
Position Level	Entry level	229	38.0%
	Mid-level	202	33.5%
	Senior level	172	28.5%
Type of Job	Permanent	557	92.4%
	Part-time	18	3.0%
	Contractual	28	4.6%
Type of Bank	Public/state-owned	264	43.8%
	Private commercial banks	339	56.2%

Source: Author’s own work

By age, the majority of respondents fall within the active age groups of 25–34 years (40.3%) and 35–44 years (39.1%). Smaller proportions were recorded among those aged 45–54 years (13.6%), those below 25 years (4.8%), and those aged 55 years and above (2.2%). Regarding educational qualifications, the findings show that 84.2% of banking employees hold a master's degree, while 95 respondents (15.8%) hold a Bachelor's degree. The educational backgrounds indicate the professional and academic standards typically required in the banking industry and suggest that respondents are well-equipped to understand organizational and financial matters. In terms of work experience, the largest proportion of respondents reported having 10 years and above experience (29.2%), followed by those with 4–6 years (23.7%), 1–3 years (19.9%), 7–10 years (15.3%), and less than one year of experience (11.9%). The work experience indicates that more than two-thirds of the respondents have over three years of professional experience, demonstrating a relatively experienced workforce capable of providing their perceptions of baking CSR programs.

With respect to organizational position, 38% of respondents hold entry-level positions, 33.5% hold mid-level positions, and 28.5% hold senior-level positions (e.g., branch manager, senior manager). The study did not include the top-level or managerial-level perceptions. A balanced distribution across hierarchical levels was ensured to enhance the representativeness of perspectives within the organization. In terms of employment status, the majority of respondents are permanent employees (92.4%), while smaller proportions are contractual (4.6%) or part-time employees (3.0%) working in the banking sector. The respondents were specifically from the private and publicly owned commercial banks. Among them, 56.2% of respondents are employed in private commercial banks, while 43.8% work in public or state-owned banks.

4.2 Systematic evaluation of PLS-SEM results

In Chapter 3, PLS-SEM, a multivariate statistical analysis, and its use in management research were thoroughly presented. In this section, the results of PLS-SEM, both the measurement and structural model assessment based on the conceptual model of this thesis that contains reflective constructs, were analyzed systematically. Given the nature of the study model and the latent variable relationships, this approach was chosen as the most appropriate for data analysis. Therefore, the subsequent analysis follows the systematic stage proposed by HAIR Jr. et al. (2014c).

4.2.1 Stage 1 – specifying the structural model

In PLS-SEM, researchers begin by specifying the structural model, which represents the theoretical relationships among the study's main constructs. This is a crucial early step in creating a path model. A path model is a diagram that visually presents the research hypothesis and the expected relationship between the variables (VALENZUELA and BACHMANN, 2017).

Developing this diagram helps researchers organize theoretical ideas and clearly communicate the proposed relationships among constructs. There are two key components of a path model: 1) the structural model, also called the inner model, and 2) the measurement model, also called the outer model.

In a structural model, the sequence of constructs and the relationships among them should be grounded in theory, logic, and extensive support from the literature. As demonstrated in Figure 8, constructs were arranged from left to right, with the independent predictors, i.e., CSR toward employee, society, customer, and legal constructs, appearing on the left and the dependent constructs, i.e., employee job performance, appearing on the right. Constructs that function solely as predictors are also called exogenous latent variables and are considered independent predictors, meaning they influence other constructs but are not influenced by any other constructs within the model (HENSELER, HUBONA, and RAY, 2016). In contrast, constructs that are predicted by other variables are called endogenous latent variables. These variables are explained or predicted by other variables within the model (KANG and AHN, 2021). They receive arrows pointing toward them in the path diagram, such as trust in management and employee engagement. Besides, these constructs can play a dual role, acting both as predictors and outcomes, and these usually appear in the middle of the structural model.

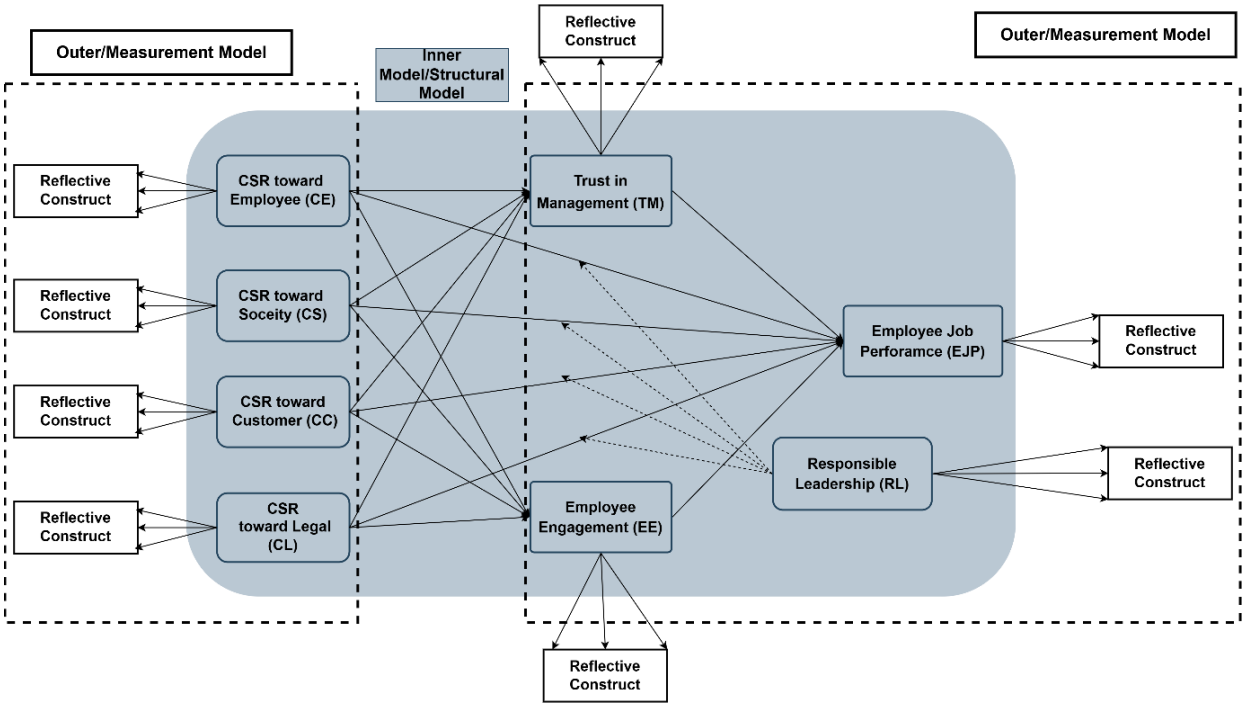


Figure 8. The inner and outer models of the research framework

Source: Author's own work

4.2.2 Stage 2 – specifying the measurement model

The measurement model explains how latent variables or constructs are measured through their indicator variables. While the structural model focuses on the relationships among constructs, the measurement model defines the link between each construct and the observed indicators used to represent it (HAIR et al., 2021b).

There are two primary types of measurement models (i.e., reflective and formative models) used, each with distinct assumptions and implications. The reflective model, also known as an effect indicator model, assumes that the latent construct causes the observed indicators. This means that changes in the latent variable are reflected in the variations of its indicators, which should be highly correlated and interchangeable. For example, in the current study, the construct "trust in management" was measured by indicators such as employees' needs and desires are very important to the bank, "I trust my manager", the manager takes the employees' opinions into consideration, and "I trust the decisions that the management makes", all of which define the underlying meaning of the construct. Figure 9 illustrates the reflective construct, with the arrows pointing toward the measures or indicators. In this instance, the items or measures are formed from the concept since a causal relationship flows from the construct to the measures (x1, x2, x3, x4).

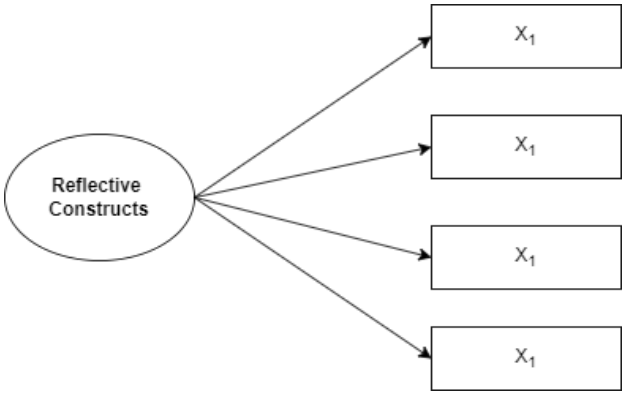


Figure 9. Reflective construct

Source: Author's own work

In contrast, the formative model (also known as the causal indicator model) assumes that the observed indicators cause the latent construct. Indicators in formative models are not expected to be correlated because each represents a distinct aspect of the construct and contributes to its formation. For instance, "socio-economic status" could be formed by indicators such as income, education level, and occupation. The choice between reflective and formative models significantly impacts SEM analysis, including model specification and interpretation. Reflective models emphasize fit indices and reliability measures to ensure that indicators accurately reflect the

construct. Formative models focus on assessing multicollinearity among indicators and evaluating the significance of each indicator's contribution to the construct (HAIR et al., 2021a). As shown in Figure 10, the item arrows point towards the construct. The causal effect flows from the indicators or items as measured by x1, x2, x3, and x4 to the composite variable or the construct. This indicates that the construct is derived from the measurement items.

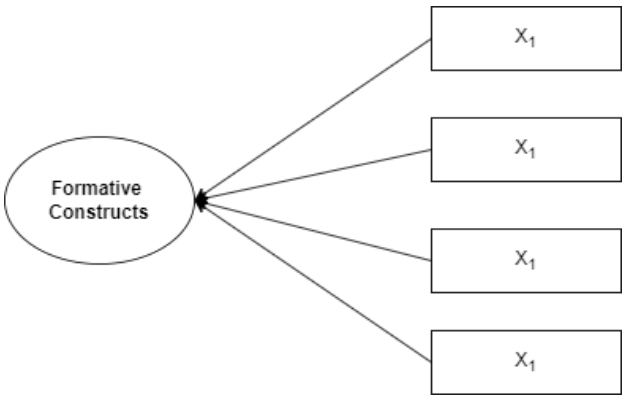


Figure 10. Formative construct

Source: Author's own work

Understanding whether a construct is best modeled reflectively or formatively ensures robust and meaningful SEM results, supports the validity and reliability of research findings. Based on this approach, as indicated in Figure 8, all constructs in the current study are of type 1, also known as reflective lower-order constructs.

4.2.3 Stage 3 – Data collection and examination

The data collection and examination stage is crucial because the quality of the data directly affects the validity and reliability of the results. Unlike traditional statistical methods that assume error-free data, SEM accounts for measurement error through the measurement model. Therefore, research design and data collection must be carefully planned. As thoroughly discussed in the earlier chapter, data collection was conducted through self-administered questions distributed online and in physical form. After data collection, several steps were taken to screen the data for potential issues, including missing values, straight-line or inconsistent responses, outliers, and data coding, as in earlier research (NTALIANIS and BOURANTA, 2025a). The subsequent steps of data collection and examination are presented here.

4.2.3.1 Item statistics

PLS-SEM is a non-parametric method that does not strictly require normally distributed data (VAITHILINGAM et al., 2024). Since the extreme deviations from normality can still affect the precision of the results, it is important to evaluate these statistics to ensure that the bootstrapping provides robust standard errors and p-values. Therefore, skewness and kurtosis were assessed to evaluate the dataset's distributional characteristics and measurement quality. According to guidelines established by HAIR et al. (2022a), skewness and kurtosis values between -1 and +1 are considered excellent, while a range of -2 to +2 is generally acceptable for concluding that a distribution does not substantially deviate from normality. When values exceed these thresholds, the data is considered significantly non-normal.

To verify that the dataset was appropriate for the SEM model, a thorough examination of the 601 data samples was conducted using SmartPLS (v4.1.1.4). This involved analyzing measures of central tendency (mean and median) and measures of variability (standard deviation, skewness, and excess kurtosis). The descriptive statistics for all the items are detailed in Table 27 in Appendix 4. Upon inspection, the skewness and excess kurtosis values for most items were well within the specified ±2 threshold. Although item CL1 exhibited a kurtosis value slightly exceeding the threshold (2.060), it was deemed acceptable within the broader context of social science research, where thresholds up to ±3 are often tolerated for large samples. According to BYRNE (2013) and HAIR et al. (2010b), data are considered normal if Skewness is between -2 and +2 and Kurtosis is between -7 and +7. However, the overall assessment of the dataset's normality was confirmed.

4.2.3.2 Common method variance (CMV)

The study used CMV to assess measurement bias arising from the specific methods employed. Since the data for the variables were gathered using a self-reported questionnaire, there is a potential risk of common method bias (CMB), whereby variance in the responses may be attributed to the measurement method rather than the constructs represented. CMB is considered a phenomenon caused by the measurement method used in a study, such as a questionnaire, and by participant responses in a similar way (KOCK, 2020). The instructions given by a researcher may also unintentionally guide respondents to answer questions in the same direction. This pattern may cause the measured items to share common variation that does not reflect the actual constructs being studied. Therefore, this study was conducted in accordance with the recommendations of PODSAKOFF (2003a). Harman’s single-factor test is a widely used method for assessing variance in exploratory factor analysis (EFA). This test involves extracting a single factor through principal component analysis and examining whether it accounts for less than 50% of the total explained

variance. This analysis was performed in SPSS 29 to assess potential biases to ensure the structural integrity of the PLS model (see Table 9).

Table 9. The results of the total variance explained

Total Variance Explained						
Component	**Initial Eigenvalues**			**Extraction Sums of Squared Loadings**		
	Total	**% of Variance**	**Cumulative %**	**Total**	**% of Variance**	**Cumulative %**
1	12.663	31.657	31.657	12.663	31.657	31.657
2	2.842	7.106	38.763			
3	1.922	4.806	43.569			
4	1.874	4.686	48.255			
5	1.429	3.573	51.828			
6	1.152	2.880	54.708			
7	1.102	2.756	57.464			
8	1.019	2.548	60.012			
9	.959	2.397	62.409			
10	.875	2.188	64.597			
11	.833	2.082	66.679			
12	.785	1.963	68.642			
13	.727	1.816	70.458			
14	.686	1.715	72.173			
15	.673	1.683	73.856			
16	.659	1.647	75.503			
17	.595	1.488	76.991			
18	.579	1.448	78.439			
19	.558	1.396	79.836			
20	.528	1.319	81.155			
21	.506	1.266	82.421			
22	.495	1.237	83.658			
23	.491	1.227	84.885			
24	.470	1.176	86.061			
25	.442	1.105	87.166			
26	.437	1.093	88.259			
27	.422	1.056	89.314			
28	.398	.995	90.309			
29	.385	.962	91.271			
30	.380	.949	92.220			
31	.364	.910	93.130			
32	.356	.891	94.021			
33	.350	.874	94.895			
34	.337	.842	95.737			
35	.326	.814	96.552			
36	.311	.778	97.330			
37	.300	.750	98.079			
38	.273	.683	98.762			
39	.271	.677	99.440			
40	.224	.560	100.000			

Source: Author's own work

The analysis shows that the first factor accounted for 31.657% of the total variance, which is well below the recommended threshold of 50% (PODSAKOFF et al., 2003b). Besides, no single factor emerged as dominant in explaining the variance. It suggests that CMB was not a significant concern in this study. This confirmation allows for confidence that the relationships observed in the subsequent PLS structural model are substantive and not contaminated by the CMB.

4.2.4 Stage 4 – PLS path model estimation

The purpose of this stage is to understand how the PLS-SEM algorithm estimates the parameters of the path model. The algorithm calculates latent variable scores and estimates the relationships specified in both the measurement and structural models (refer to Figure 8). The estimation process produces indicator loadings, weights, and path coefficients that are later evaluated to assess the reliability, validity, and significance of the model relationships.

The variance-based PLS-SEM algorithm, first introduced by WOLD (1974), was later extended by BENTLER and HUANG (2014) and by DIJKSTRA and HENSELER (2015a,b). In PLS-SEM, path models are typically represented by two sets of linear equations: the inner and outer models. To estimate the model, the algorithm uses the available information in the dataset to compute scores for the latent constructs. These construct scores are then applied as inputs in partial regression analyses within the path model. Once the algorithm determines the construct scores, it proceeds to estimate the relationships specified in the model (SARSTEDT, RINGLE, and HAIR, 2021b).

4.2.5 Stage 5a – Assessing PLS-SEM results - reflective measurement (outer model)

The measurement model, also called the outer model, specifies the relationship between latent constructs and their observed indicators. It serves as the essential framework for establishing the reliability and validity of the research instruments. As noted by HAIR et al. (2021a), assessing the measurement model is a prerequisite for interpreting structural paths, ensuring that the constructs are accurately represented by the empirical data. The systematic evaluation of PLS-SEM and the required statistics for measuring the reflective and formative models are presented in Figure 11.

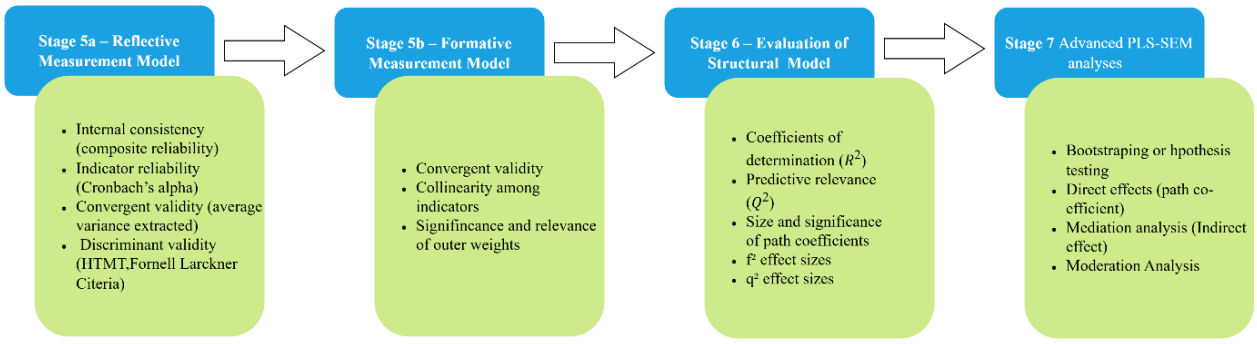


Figure 11. The systematic evaluation of the PLS-SEM reflective and formative measurement model

Source: Author's own work

Since the study is a reflective measurement model, the analysis in this section includes testing the indicator reliability, internal consistency reliability, convergent validity, and discriminant validity. In addition to the general recommendations for each test, the rules of thumb were presented in Table 10.

Table 10. The recommended criteria and the rules of thumb

Criterion	Metrics	Threshold / Recommendation	Sources
Indicator loadings	Outer loadings	– General recommendation ≥ 0.708 – In social science, Weaker indicator loadings (< 0.708) are accepted.	HAIR et al. (2021b); LIM (2024)
Internal consistency reliability	Cronbach's alpha, Composite Reliability (ρ_c), rho_A	– In exploratory research, minimum: ≥ 0.70 (≥ 0.60 – Recommended: 0.80–0.90 – Maximum: ≤ 0.95 to avoid indicator redundancy	
Convergent validity	Average Variance Extracted (AVE)	– AVE ≥ 0.50	
Discriminant validity	Heterotrait–Monotrait Ratio (HTMT)	– For conceptually similar constructs: HTMT < 0.90 – For conceptually different constructs: HTMT < 0.85	
	Fornell–Larcker Criterion	– For each construct, the diagonal element (square root of AVE) in the Fornell-Larcker table must be greater than all off-diagonal values	FORNELL and LARCKER (1981a)

Source: Author's own work

4.2.5.1 Evaluation of indicators reliability

To evaluate the measurement model, the first step is to examine how much variance in each indicator is explained by its construct. The indicator variances are computed as the square of the indicator loading, which is the bivariate correlation between the indicator and the construct. For this study, the indicators of all constructs, such as CSR toward Customer (CC), CSR toward Employee (CE), CSR toward Legal (CL), CSR toward Society (CS), Employee Engagement (EE), Job Performance (JP), Responsible Leadership (RL), and Trust in Management (TM), were rigorously assessed. The results of these reflective measurement indicators are presented in Table 11. It shows that the outer loadings of items such as EE2 (0.535), EE4 (0.086), and EJP2 (0.504) are well short of the recommended thresholds. While most items met or exceeded the recommended threshold of 0.708 (see Table 10), indicating that the constructs account for more than 50% of their variance. Consequently, the AVE and Cronbach's alpha for the employee engagement and job performance constructs fall slightly below the recommended thresholds in PLS-SEM (see Table 12). HULLAND (1999) argued that weaker indicator loadings are very common in social science research because of new scale integration. However, indicators with loadings between 0.40 and 0.708 should be considered for removal only when deleting them increases internal consistency reliability or convergent validity. Besides, weak indicator loadings may contribute to poor measurement quality and explain less variance for the constructs.

Table 11. Measurement model outer loadings using confirmatory composite analysis before removal

Items	Outer loadings	Items	Outer loadings
CC1	0.721	**EE4**	**0.086**
CC2	0.863	EE5	0.717
CC3	0.856	EJP1	0.645
CE1	0.667	**EJP2**	**0.504**
CE2	0.776	EJP3	0.697
CE3	0.744	EJP4	0.716
CE4	0.698	EJP5	0.735
CE5	0.748	EJP6	0.675
CE6	0.688	EJP7	0.784
CL1	0.897	EJP8	0.731
CL2	0.922	RL1	0.799
CS1	0.704	RL2	0.817
CS2	0.759	RL3	0.810
CS3	0.733	RL4	0.826
CS4	0.777	RL5	0.715
CS5	0.604	TM1	0.695
CS6	0.685	TM2	0.827
EE1	0.785	TM3	0.837
EE2	**0.535**	TM4	0.809
EE3	0.834	TM5	0.763

Source: Author's own work

Table 12. Measurement constructs' reliability and convergent validity results before item removal

Constructs	α	CR (rho_a)	CR (rho_c)	AVE
CSR toward Customer	0.746	0.759	0.856	0.666
CSR toward Employee	0.815	0.820	0.866	0.520
CSR toward Legal	0.792	0.802	0.905	0.827
CSR toward Society	0.805	0.811	0.860	0.508
Employee Engagement	**0.615**	0.731	0.752	**0.424**
Job Performance	0.840	0.849	0.878	**0.477**
Responsible Leadership	0.854	0.861	0.895	0.631
Trust in Management	0.846	0.853	0.891	0.620

Note: α= Cronbach's alpha, CR (ρ_a or rho_a) = Composite Reliability, CR= Composite Reliability (ρ_c or rho_a), and AVE= Average Variance Extracted

Source: Author's own work

4.2.5.2 Internal consistency reliability

Internal consistency reliability is the extent to which indicators measuring the same construct are associated with each other. To assess the internal consistency of the constructs in the dataset, Cronbach's alpha and composite reliability were computed. Following the guidance of HAIR et al. (2010c), reliability is generally considered acceptable when the values exceed the 0.70 threshold. As shown in Table 12, most constructs demonstrated strong reliability, with values

ranging from 0.746 to 0.854. While the alpha for employee engagement (0.615) falls below the standard threshold. In this case, it is important to check the outer loadings of the indicators, which fall below the recommended thresholds (see Table 10). Therefore, this study eliminates three items, such as EE2 (0.535), EE4 (0.086), and EJP2 (0.504), to ensure the internal consistency, reliability, and convergent validity (see Table 13). Moreover, the outer-loading results demonstrate that all indicators retained after deletion significantly contribute to their respective reflective constructs, and all bootstrap tests indicate statistical significance ($p < 0.001$).

Table 13. Measurement model indicators outer loading, significance level after removal

Construct	Items	Outer loadings	T-value	P-value
CSR toward Customer	CC1	0.716	19.656	0.001
	CC2	0.866	60.041	0.001
	CC3	0.856	50.748	0.001
CSR toward Employee	CE1	0.666	21.157	0.001
	CE2	0.777	35.540	0.001
	CE3	0.744	22.857	0.001
	CE4	0.697	22.321	0.001
	CE5	0.748	33.327	0.001
	CE6	0.688	23.365	0.001
CSR toward Legal	CL1	0.896	56.115	0.001
	CL2	0.923	89.888	0.001
CSR toward Society	CS1	0.706	23.331	0.001
	CS2	0.761	32.810	0.001
	CS3	0.731	27.867	0.001
	CS4	0.778	35.935	0.001
	CS5	0.601	16.688	0.001
	CS6	0.685	23.242	0.001
Employee Engagement	EE1	0.809	34.630	0.001
	EE3	0.849	52.245	0.001
	EE5	0.741	25.156	0.001
Employee Job Performance	EJP1	0.641	15.828	0.001
	EJP3	0.699	20.017	0.001
	EJP4	0.738	24.960	0.001
	EJP5	0.752	29.836	0.001
	EJP6	0.662	19.037	0.001
	EJP7	0.789	37.654	0.001
	EJP8	0.732	31.312	0.001
Responsible Leadership	RL1	0.802	38.567	0.001
	RL2	0.816	39.960	0.001
	RL3	0.811	41.677	0.001
	RL4	0.826	50.917	0.001
	RL5	0.712	22.016	0.001
Trust in Management	TM1	0.695	24.020	0.001
	TM2	0.827	53.759	0.001
	TM3	0.836	57.187	0.001
	TM4	0.810	45.524	0.001
	TM5	0.762	34.647	0.001

Source: Author's own work

Another primary measure of internal consistency is composite reliability (CR). Table 12 shows that the values for all constructs ranged from 0.752 to 0.905, comfortably exceeding the ideal value of 0.70. This indicates satisfactory reliability across the measurement processes. Generally, higher values indicate greater reliability.

4.2.5.3 Assessment of convergent validity

Convergent validity was evaluated using the AVE. According to the criteria established by FORNELL and LARCKER (1981b), convergent validity is confirmed when the values for each construct are greater than 0.50. As observed in Table 13, the majority of the constructs meet the required threshold after the removal of three items. However, employee engagement and job performance yielded AVE values of 0.424 and 0.477, respectively—both slightly below the recommended 0.50 level. If the AVE is less than 0.50 but the CR is higher than 0.60, the convergent validity of the construct may still be considered adequate. Nevertheless, following the established pattern of analysis, it is necessary to examine the outer loadings of these constructs and remove items with lower loadings to improve the AVE and ensure the overall validity of the structural model. After removing three items, i.e., EE2 (0.535), EE4 (0.086), and EJP2 (0.504), the AVE values meet the recommended criteria, ensuring internal consistency, reliability, and convergent validity (see Table 14).

Table 14. Measurement constructs' reliability and convergent validity results after item removal

Constructs	α	CR (rho_a)	CR (rho_c)	AVE
CSR toward Customer	0.746	0.762	0.856	0.665
CSR toward Employee	0.815	0.820	0.866	0.520
CSR toward Legal	0.792	0.803	0.905	0.827
CSR toward Society	0.805	0.812	0.860	0.508
Employee Engagement	0.719	0.726	0.843	0.642
Job Performance	0.842	0.846	0.881	0.515
Trust in Management	0.846	0.853	0.891	0.620

Note: α= Cronbach's alpha, CR (ρ_a or rho_a) = Composite Reliability, CR= Composite Reliability (ρ_c or rho_a), and AVE= Average Variance Extracted

Source: Author's own work

4.2.5.4 Discriminant validity

Discriminant validity establishes that constructs are empirically distinct from one another in the model. It ensures that it captures a unique phenomenon not represented by any other variable. As emphasized, failing to establish this validity implies that the items used to measure different constructs may be overlapping, which may compromise the integrity of the structural results.

Researchers traditionally assessed this using the Fornell-Larcker criterion, which requires that a construct's square root of the AVE exceed its highest correlation with any other latent variable,

and by checking cross-loadings to ensure that an indicator loads more strongly on its assigned construct than on any others.

However, modern research standards increasingly prioritize the HTMT (Heterotrait-Monotrait) ratio of correlations as a more rigorous and sensitive measure for detecting a lack of distinctness. According to HENSELER et al. (2015a), the HTMT value should be significantly below 0.85 for conceptually distinct constructs or 0.90 for more similar ones. If the HTMT value exceeds these thresholds, the researcher must conclude that discriminant validity is lacking, potentially requiring the deletion of overlapping items or the merging of the two constructs into a single latent variable. Thus, following the confirmation of reliability and convergent validity, the study proceeded to evaluate discriminant validity. It was assessed using two primary methods: the Fornell-Larcker criterion and the Heterotrait-Monotrait (HTMT) ratio.

As per the guidelines, discriminant validity is confirmed if the square root of the AVE for each construct is greater than its highest correlation with any other latent construct. In Table 15, the diagonal values (bolded) represent the square root of the AVE, while the off-diagonal values represent the inter-construct correlations. The results demonstrate that for all constructs CC (0.816), CE (0.721), CL (0.909), CS (0.713), EE (0.801), EJP (0.718), and TM (0.788), the diagonal values are higher than their corresponding row and column correlations. This confirms that each construct shares more variance with its own indicators than with other constructs in the model.

Table 15. Discriminant validity assessment using the Fornell Larcker Criteria

Constructs	CC	CS	CL	CS	EE	EJP	TM
CC	**0.816**						
CE	0.489	**0.721**					
CL	0.601	0.410	**0.909**				
CS	0.491	0.667	0.432	**0.713**			
EE	0.592	0.420	0.492	0.420	**0.801**		
EJP	0.459	0.415	0.409	0.452	0.626	**0.718**	
TM	0.495	0.583	0.382	0.530	0.485	0.459	**0.788**

Source: Author's own work

In addition, the HTMT ratio was analyzed to address potential limitations in the sensitivity of traditional methods. HTMT is recommended as a robust method for assessing discriminant validity by comparing correlations between indicators of different constructs with correlations among indicators of the same construct (RINGLE et al., 2023). According to HENSELER et al. (2015b), HTMT values should ideally be below 0.85 (conservative) or 0.90 (liberal) to establish discriminant validity. As shown in Table 16, all HTMT ratios are below the 0.85 threshold, with

the highest values observed between CS and CE (0.820) and between EE and EJP (0.800). These results provide strong evidence that the constructs are empirically distinct and validate the measurement model. This assessment confirms that analysis can proceed to the structural model assessment to test the hypothesized relationships.

Table 16. Discriminant validity assessment using the HTMT

Constructs	CC	CS	CL	CS	EE	EJP	TM
CC							
CE	0.618						
CL	0.775	0.496					
CS	0.628	0.820	0.534				
EE	0.799	0.539	0.649	0.545			
EJP	0.574	0.488	0.498	0.552	0.800		
TM	0.621	0.697	0.459	0.642	0.627	0.544	

Source: Author's own work

4.2.6 Stage 6 – Assessing PLS-SEM results of the structural model (inner model)

Structural model assessment refers to the evaluation of the relationships among latent constructs, as defined and measured using the PLS-SEM approach (HAIR et al., 2019b). This is the secondary phase of evaluation, where the researcher shifts focus from measurement quality to testing the model's theoretical hypotheses and predictive capabilities. Following validation of the measurement model, the inner model is examined to assess the strength, direction, and significance of relationships among latent constructs. The first step in this assessment is evaluating collinearity among the predictor constructs. Researchers must ensure that the VIF values are ideally below the threshold of 3.0 to avoid biased path coefficients. Once collinearity is ruled out, the model's explanatory power is quantified using coefficient of determination (R^2), effect sizes (f^2), and predictive relevance (Q^2) to assess its explanatory and predictive capabilities.

R^2 indicates the variance explained in each endogenous construct, and f^2 measures the relative contribution of an exogenous construct to an endogenous one. To evaluate the statistical significance of the hypothesized paths, researchers use bootstrapping to obtain t-statistics and p-values for the path coefficients. Furthermore, the model's predictive quality is rigorously tested using the Q^2 derived through blindfolding or the more robust PLS predict algorithm, to ensure the model maintains out-of-sample predictive relevance. By systematically reporting these metrics, this study ensured a comprehensive empirical foundation for the structural paths.

4.2.6.1 Collinearity assessment

Structural model coefficients are estimated using regression analysis, but strong correlations among predictor constructs can bias coefficient estimates and standard errors (HAIR et al., 2017). Therefore, assessing collinearity of the structural models should be done in the beginning using

VIF. According to HAIR et al. (2022b), VIF values above 5 indicate likely collinearity issues, while values between 3 and 5 may also signal potential concerns (STREUKENS and LEROI-WERELDS, 2023). In Table 17, the VIF results are presented, confirming the absence of collinearity in the current study, as all items are less than 3. Since no collinearity issues were identified, the structural model assessment is ready to evaluate the significance of path coefficients and concludes with an analysis of the model's explanatory and predictive power.

Table 17. Variance Inflation Factor (VIF)

Items	VIF	Items	VIF
CC1	1.272	EE4	1.148
CC2	1.795	EE5	1.290
CC3	1.789	EJP1	1.482
CE1	1.341	EJP2	1.292
CE2	1.662	EJP3	1.593
CE3	1.726	EJP4	1.747
CE4	1.613	EJP5	1.826
CE5	1.681	EJP6	1.679
CE6	1.437	EJP7	1.890
CL1	1.754	EJP8	1.794
CL2	1.754	RL1	1.827
CS1	1.549	RL2	1.997
CS2	1.720	RL3	1.974
CS3	1.590	RL4	2.120
CS4	1.755	RL5	1.606
CS5	1.424	TM1	1.449
CS6	1.510	TM2	2.008
EE1	1.547	TM3	2.164
EE2	1.287	TM4	1.854
EE3	1.673	TM5	1.716

Source: Author's own work

4.2.6.2 Coefficient of determination (R^2)

The R-square was examined to assess the structural model's explanatory power for the endogenous constructs. It indicates the proportion of variance in an endogenous variable that is explained by its antecedent constructs. As suggested by HAIR et al. (2011), R^2 values greater than 0.10 indicate an acceptable level of model explanatory power, while values exceeding 0.20 are considered meaningful in social and behavioral science research. Table 18 shows that the model explains 39.8% of the variance in employee engagement (adjusted R^2 = 0.394), 44.9% of the variance in job performance (adjusted R^2 = 0.443), and 41.6% of the variance in trust in management (adjusted R^2 = 0.420). These results ensure that the model demonstrates a moderate level of explanatory power across all endogenous constructs.

In line with prior literature, the R^2 value in the range of 0.33 to 0.67 can be interpreted as moderate predictive accuracy in behavioral research contexts. Accordingly, the values of the endogenous constructs suggest that the proposed model adequately explains variations in these constructs. Considering the inherent complexity and multifaceted nature of human attitudes and workplace behaviors, the obtained R^2 values are acceptable and indicate that the structural model possesses satisfactory predictive relevance (ADJIMAH, ATIASE, and DZANSI, 2023; CHINNARAJU, 2025).

Table 18. The results of the R^2 values of endogenous variables

Constructs	R^2	Adjusted R^2
Employee Engagement	0.398	0.394
Job performance	0.449	0.443
Trust in Management	0.416	0.420

Source: Author's own work

4.2.6.3 Effect size (f^2)

This analysis was conducted to assess the relative impact of each exogenous construct on the endogenous variables. Following Cohen's (1988) criteria, f^2 values of 0.02, 0.15, and 0.35 indicate small, medium, and large effects, respectively. These thresholds have been widely adopted in PLS-SEM research (HAIR et al., 2017). The f^2 statistics evaluates how strongly an exogenous variable contributes to explaining an endogenous variable by assessing the change in R^2 when a specific predictor is omitted from the model.

As shown in Table 19, the path from CC → EE exhibits an f-squared value of 0.145, indicating a near-medium effect. Similarly, EE → EJP demonstrates an f-squared value of 0.226, indicating a significant medium effect size. This also claims that engaged employees make a substantial contribution improved job performance. This finding is consistent with prior studies that highlight employee engagement as a critical driver of individual performance outcomes (SAKS, 2006b; RICH, LEPINE, and CRAWFORD, 2010). The CE → TM relationship has an f-squared value of 0.104, indicating a small-to-moderate effect. This assessment suggests that employee-focused CSR initiatives contribute meaningfully to building trust in management. Likewise, CC → TM reports a small effect ($f^2 = 0.046$), indicating that externally oriented CSR efforts may indirectly enhance employees' perceptions of organizational trust (FAROOQ, FAROOQ, and JASIMUDDIN, 2014). Several paths demonstrate small effect sizes, including CL → EE ($f^2 = 0.032$), CS → TM ($f^2 = 0.028$), and CS → EJP ($f^2 = 0.020$). Although these effects are modest, prior literature suggests that even small f^2 values can be meaningful in behavioral and organizational research, where outcomes are influenced by multiple interacting factors (Hair et al., 2017). Other relationships, such as TM → EJP ($f^2 = 0.013$), CE → EE ($f^2 = 0.008$), and CS →

EE (f^2 = 0.006), exhibit very small effects. Finally, paths including CL → EJP, CL → TM, CE → EJP, and CC → EJP show negligible effect sizes ($f^2 \leq 0.001$), indicating minimal effects within the proposed framework.

Table 19. The assessment of the effect size

Constructs	Original sample (O)
CSR toward Customer -> Employee Engagement	0.145
Employee Engagement -> Job performance	0.226
CSR toward Employee -> Trust in Management	0.104
CSR toward Customer -> Trust in Management	0.046
CSR toward Legal -> Employee Engagement	0.032
CSR toward Society -> Trust in Management	0.028
CSR toward Society -> Job performance	0.020
Trust in Management -> Job performance	0.013
CSR toward Employee -> Employee Engagement	0.008
CSR toward Society -> Employee Engagement	0.006
CSR toward Legal -> Job performance	0.003
CSR toward Legal -> Trust in Management	0.001
CSR toward Employee -> Job performance	0.001
CSR toward Customer -> Job performance	0.001

Source: Author's own work

4.2.6.4 Predictive model measurement (Q^2)

Predictive relevance is a vital indicator of a model's "out-of-sample" predictive power, going beyond simple explanatory fit. While the R^2 squared tells us how well the model explains the data it has already seen, Q^2 evaluates whether the model can accurately predict data points not used during estimation. As highlighted by HAIR and ALAMER (2022b), researchers use this metric to ensure their theoretical framework possesses predictive utility, which is essential for translating academic findings into practical, real-world applications. To measure Q^2 researchers traditionally employ the blindfolding procedure, which systematically omits data points and uses the remaining model parameters to estimate the missing values.

The standard threshold for interpreting Q^2 is any value greater than zero indicates that the model has predictive relevance for a specific endogenous construct. According to HAIR et al. (2017b), values can be further categorized to describe the "strength" of the prediction:

- Small predictive relevance (0.02 to 0.15)
- Medium predictive relevance (0.15 to 0.35)
- Large predictive relevance (greater than 0.35)

As reported in Table 20, all endogenous constructs exhibit positive predictive values, confirming the model's predictive relevance. Specifically, Employee engagement shows a value of 0.388, job performance reports a value of 0.293, and trust in management demonstrates the highest predictive

value of 0.545. These results suggest that the model possesses moderate to strong predictive capability. Besides, the Root Mean Square Error (RMSE) and Mean Absolute Error (MAE) were used to assess the predictive accuracy of a model. RMSE measures the square root of the average of squared differences between the observed (actual) values and the predicted values. Because the errors are squared before averaging, RMSE assigns greater weight to larger prediction errors. Therefore, RMSE is more sensitive to outliers and large deviations. A lower RMSE value indicates better predictive accuracy of the model.

Table 20. The results of the Q-square

Constructs	Q^2predict	RMSE	MAE
Employee Engagement	0.388	0.787	0.632
Job performance	0.293	0.847	0.653
Trust in Management	0.545	0.679	0.495

Source: Author's own work

MAE, on the other hand, represents the average of the absolute differences between the observed and predicted values. Unlike RMSE, MAE treats all prediction errors equally and is less sensitive to extreme values. As a result, MAE provides a more straightforward interpretation of the average magnitude of prediction errors. As with RMSE, lower MAE values indicate greater predictive precision. In predictive model evaluation, RMSE and MAE are typically interpreted comparatively rather than in isolation. When both values are low and consistent across constructs, they indicate that the model generates reliable and accurate predictions.

In this study, RMSE values range from 0.679 to 0.847, and MAE values from 0.495 to 0.653 across constructs. Among the endogenous variables, trust in management shows the highest prediction accuracy, with the lowest RMSE (0.679) and MAE (0.495). On the other hand, job performance shows comparatively higher RMSE (0.847) and MAE (0.653), suggesting relatively lower but still acceptable predictive accuracy. Overall, the assessment Q^2The predicted RMSE and MAE results confirm that the proposed model has satisfactory predictive performance for all endogenous constructs.

4.2.6.5 Model fit assessment

The Standardized Root Mean Square Residual (see Table 21), as the primary metric for approximate model fit, was examined to assess the structural model integrity. This index is particularly useful because it provides a standardized measure of the discrepancy between the observed and model-implied correlation matrices. While scholars like HENSELER et al. (2016) caution that global fit indices should be used with care in PLS-SEM as the method is primarily designed for predictive power rather than covariance matching, these SRMR results provide

necessary confidence that the model is a valid representation of the empirical data. For this study, the saturated model yielded an SRMR of 0.063, while the estimated model yielded 0.065.

Table 21. The result of the model fit

	Saturated model	Estimated model
SRMR	0.063	0.065

Source: Author's own work

To interpret these findings, the established guidelines by HU and BENTLER (1999), which suggest that an SRMR value below the 0.08 threshold indicates an acceptable fit. Since both values in this analysis fall comfortably below this limit, the results suggest that the model is not substantially misspecified. Furthermore, the minimal difference between the saturated and estimated values (0.002) indicates that the structural constraints imposed by hypotheses do not significantly distort the data's underlying structure.

4.2.7 Stage 7 – Advanced PLS-SEM analyses – mediation and moderation

4.2.7.1 The results of the direct hypothesis

To confirm the theoretical framework, the study illustrated the path coefficients and the structural model's path (see Figure 12).

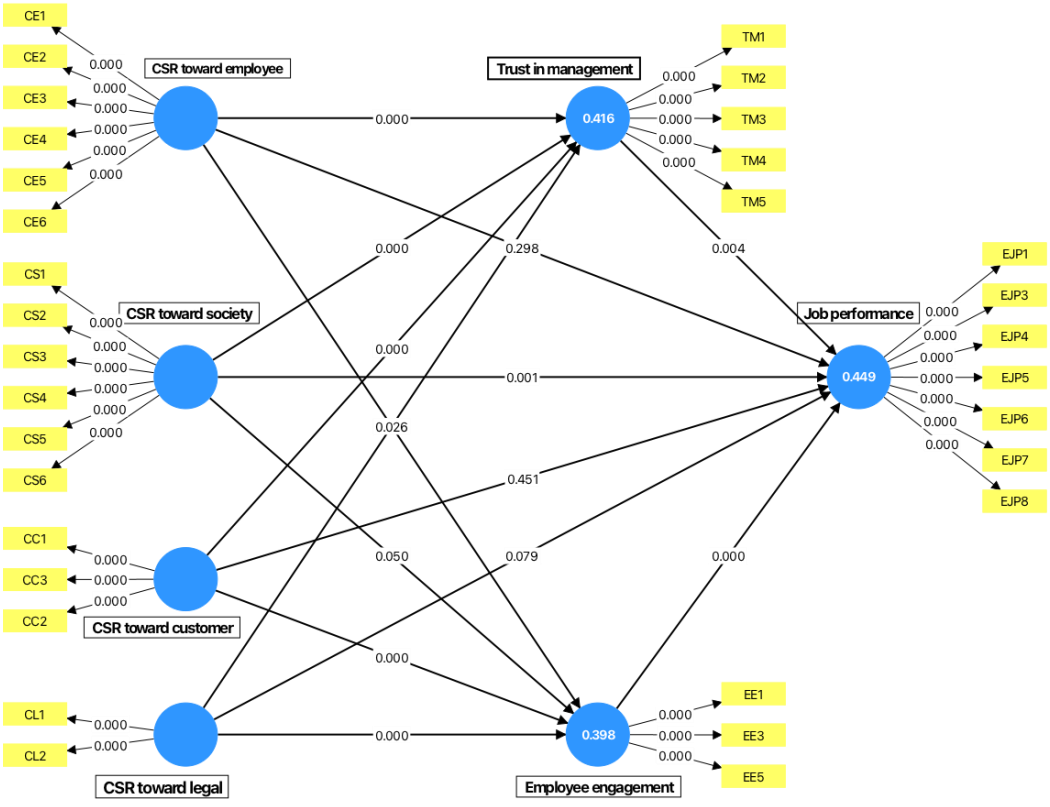


Figure 12. The results of the structural model

Source: Author's own work

Having established the reliability and validity of the measurement model, the study moved to assess the predictive relevance of the structural model to test the direct hypotheses relationships (see Table 22). In SmartPLS4, the bootstrapping procedure was followed. Bootstrapping is described as a resampling technique that repeatedly estimates the model using randomly drawn samples to assess the stability and significance of path coefficients. Since PLS-SEM is a non-parametric method, bootstrapping is essential for determining statistical significance. In the current study, a one-tailed test with 10,000 bootstrap samples and bias-corrected and accelerated (BCa) confidence intervals was utilized to evaluate significance. A one-tailed test is preferred when the direction of the hypothesis is predetermined, as it reduces the risk of a Type II error (KOCK, 2015). Key outputs, including the t-values and p-values, which indicate whether path coefficients are statistically significant, are presented in Table 22. The p-value represents the probability of rejecting a null hypothesis. Common significance thresholds are $P < 0.05$, $P < 0.01$, and $P < 0.001$.

The t-value is used to decide if a relationship between two variables is strong enough to be "real" or if it just happened by chance. This value is calculated by dividing the path coefficient by its standard error. When evaluating a two-tailed test, which is appropriate for non-directional hypotheses predicting only the existence of a relationship, the standard critical t-values are 1.96 for a 5% significance level (α=0.05) and 2.58 for a 1% level (α=0.01). On the other hand, a one-tailed test is employed for directional hypotheses. It specificizes a positive or negative effect. In such cases, the threshold for significance is lower, requiring a t-value of at least 1.645 at the 5% level and 2.33 at the 1% level. According to HAIR et al. (2019), one-tailed tests offer greater statistical power but they must be justified by strong theoretical grounding or prior empirical evidence.

The bootstrapping results indicate that four direct hypotheses were not statistically significant at the 5% significance level. Specifically, H1a was not supported ($\beta = 0.028$, $t = 0.530$, $p = 0.298$), as the path coefficient was positive but statistically insignificant. Similarly, H3a was not supported ($\beta = 0.006$, $t = 0.124$, $p = 0.451$). H4a was also not supported at the 5% significance level ($\beta = 0.057$, $t = 1.411$, $p = 0.079$), although the result indicates comparatively stronger evidence than the other non-significant relationships and may be considered marginally significant at the 10% level. Finally, H4b was not supported ($\beta = 0.031$, $t = 0.689$, $p = 0.246$). Overall, none of these four direct relationships reached the predefined 5% significance threshold.

In contrast, the structural model provides strong empirical support for the hypothesized positive relationships among CSR dimensions, employee engagement, trust in management, and employee job performance. All tested paths demonstrate statistically significant and positive effects. Both

internal and external CSR serve as meaningful organizational levers that shape employee attitudes and performance outcomes.

CSR toward employees (H1b, H1c), also known as internal CSR, shows direct significant positive relationship with TM ($\beta = 0.342$, $t = 6.061$, $p < 0.01$) and EE ($\beta = 0.097$, $t = 1.951$, $p = 0.026$). Prior results strongly reinforced the argument that internal CSR practices (e.g., fair treatment, employee development, work-life balance, employees' well-being, etc.) strengthen employees' psychological attachment to the organization and confidence in managerial intentions (HAN, LI, and WANG, 2024). This is consistent with social exchange theory, which posits that employees reciprocate perceived organizational support with increased commitment and trust (CHEN and HANSEN, 2025).

Among the external CSR dimensions, CSR toward society (CS) functions as a versatile and impactful predictor across multiple outcomes. It positively influences job performance (H2a), employee engagement (H2b), and trust in management (H2c). These findings suggest that broader societal initiatives, including community involvement and environmental initiatives, can enhance employees' sense of purpose and organizational pride. This can, in turn, lead to stronger engagement with their work, improved task performance, and heightened trust in the organization. Prior studies similarly indicate that prosocial CSR initiatives cultivate intrinsic motivation and elevate employees' willingness to exert discretionary effort (FAROOQ, FAROOQ, and JASIMUDDIN, 2014).

Another external CSR element, CSR toward customers (CC), emerged as a particularly powerful driver of employee-related outcomes in the banking industry. Statistically, it shows a strong positive influence on trust in management (H3b) ($\beta = 0.221$, $t = 4.651$, $p < 0.001$), and employee engagement (H3c) ($\beta = 0.397$, $t = 8.269$, $p < 0.001$). A previous study in Bangladesh found that when banks engage in and communicate ethical, customer-focused, and supportive CSR initiatives, this boosts employees' identification with the organization, increases pride in their workplace, and enhances their overall banking performance (MOLLAH and HOSSAN, 2025). Meaning that ethical and responsible practices toward customers often make the organization more credible, mission-driven, and value-oriented in employees' eyes. Other findings also support the view that externally focused CSR enhances employees' organizational identification and pride, which, in turn, fosters greater engagement and trust in leadership (OLUYINKA et al., 2025).

The results of the legal element of external CSR (CL) also emerge as significant and positive toward employee engagement (H4c) ($\beta = 0.177$, $t = 3.847$, $p < 0.001$). This result corroborates earlier findings suggesting that ethical and legally compliant corporate behavior strengthens

employees' moral alignment with the organization. In the banking sector, the results show that paying taxes and strict adherence to legal regulations foster trust among employees (PARK, LEE, and SHIN, 2024). This can reduce employee turnover, increase their commitment to the organization, and boost motivation. Because employees feel pride to be a part of a socially responsible institution (MAMINIAINA HERITIANA SEDERA et al., 2024).

Additionally, the model's internal structural paths further confirm the direct roles of both employee engagement and trust in management. TM (H5a) significantly predicts EJP ($\beta = 0.113$, $t = 2.636$, $p = 0.004$). Similarly, EE demonstrates a strong and positive effect on EJP (H6a) ($\beta = 0.465$, $t = 10.763$, $p < 0.001$).

Table 22. Direct hypothesis testing results

H. N.	Relationships	β	M	SD	T statistics	P values	Decision
H1a	CE -> EJP	0.028	0.030	0.053	0.530	0.298	Not Supported
H1b	CE -> TM	0.342	0.344	0.056	6.061	0.001	Supported
H1c	CE -> EE	0.097	0.097	0.050	1.951	0.026	Supported
H2a	CS -> EJP	0.150	0.149	0.049	3.043	0.001	Supported
H2b	CS-> TM	0.180	0.181	0.053	3.370	0.001	Supported
H2c	CS -> EE	0.084	0.086	0.051	1.649	0.050	Supported
H3a	CC -> EJP	0.006	0.007	0.049	0.124	0.451	Not Supported
H3b	CC -> TM	0.221	0.220	0.047	4.651	0.001	Supported
H3c	CC -> EE	0.397	0.396	0.048	8.269	0.001	Supported
H4a	CL -> EJP	0.057	0.057	0.040	1.411	0.079	Not Supported
H4b	CL-> TM	0.031	0.032	0.045	0.689	0.246	Not Supported
H4c	CL -> EE	0.177	0.177	0.046	3.847	0.001	Supported
H5a	TM -> EJP	0.113	0.113	0.043	2.636	0.004	Supported
H6a	EE -> EJP	0.465	0.465	0.043	10.763	0.001	Supported

Source: Author's own work

4.2.7.2 Assessment of mediating effects

The mediation analysis evaluates whether a third variable (mediator) intervenes in the relationship between an independent variable (IV) and a dependent variable (DV). In other words, a change in the exogenous construct results in a change in the endogenous construct in the path model, mediated by the mediation variable. According to HAIR Jr. et al. (2021), a mediating variable is the underlying mechanism or process that explains the relationship between two constructs. Experts on SEM state that there are different forms of mediation, including full mediation (where effects operate entirely through a mediator), partial mediation (where both direct and indirect effects are significant), and no mediation (when the indirect effect is not statistically significant) (SARSTEDT et al., 2020).

In the current study, two parallel mediation variables, namely trust in management and employee engagement, were used to test the relationship between CSR dimensions and employee job performance. The mediations are considered the key psychological and managerial mechanisms beyond direct relationships, a view supported by the existing body of knowledge. The mediation analysis provides further insight into the dimensions of CSR and EJP. The findings reveal that the effects of different CSR dimensions operate through distinct employee-related mechanisms. As can be observed in Table 23, trust in management (TM) fully mediates the relationships between CE and EJP (β = 0.039, t = 2.378, p = 0.009), and CC and EJP (β = 0.025, t = 2.333, p = 0.010), whereas TM partially mediates the relationship between CS and EJP (β = 0.020, t = 1.869, p = 0.031).

These significant indirect effects suggest that the contribution of these CSR dimensions to EJP is partly transmitted through employees' trust. This pattern is theoretically meaningful because CSR practices that are perceived as credible and supportive may strengthen employees' confidence in managerial intentions and organizational commitment. Consequently, it can translate into more positive work-related outcomes. Thus, the mediation results extend the direct-effect findings by indicating that the influence of these CSR dimensions is not limited to their immediate effect on EJP but can also operate through an attitudinal element.

Table 23. The result of the mediation hypothesis

H. N.	Relationships	β	M	SD	T statistics	P values	Decision
H5b	CE -> TM -> EJP	0.039	0.039	0.016	2.378	0.009	Supported
H5c	CS-> TM -> EJP	0.020	0.021	0.011	1.869	0.031	Supported
H5d	CC -> TM -> EJP	0.025	0.025	0.011	2.333	0.010	Supported
H5e	CL -> TM -> EJP	0.004	0.003	0.006	0.635	0.263	Not Supported
H6b	CE -> EE-> EJP	0.045	0.045	0.024	1.902	0.029	Supported
H6c	CS -> EE -> EJP	0.039	0.040	0.024	1.619	0.053	Not Supported
H6d	CL -> EE-> EJP	0.083	0.082	0.023	3.588	0.001	Supported
H6e	CC -> EE -> EJP	0.184	0.184	0.027	6.786	0.001	Supported

Source: Author’s own work

The significant mediation effects, however, are not observed across all CSR dimensions. The results show that the direct and indirect effects of CL on EJP through TM are not statistically significant. Although this result is inconsistent with the previous study, legal CSR has a direct impact on employee engagement at work rather than on direct employee-level outcomes. In contrast to previous studies reporting a positive relationship between legal CSR and employee outcomes, this finding indicates that although CL may have a conceptual connection with employee outcomes. Earlier studies also argue that legal compliance of banks or other

organizations may be perceived by employees as a basic organizational obligation rather than an additional CSR practice capable of strengthening trust or motivating higher performance.

The indirect effect of CE on EJP through EE (H6b) is statistically significant ($\beta = 0.045$, $t = 1.902$, $p = 0.029$) while the direct relationship is insignificant. The results confirm that EE primarily mediates the relationship between CE and EJP. Likewise, CL and EJP demonstrate a statistically significant indirect effect through EE ($\beta = 0.083$, $t = 3.588$, $p < 0.001$), while CC has the strongest indirect effect ($\beta = 0.184$, $t = 6.786$, $p < 0.001$). These results suggest that EE may be a particularly important driver of how certain CSR practices translate into employee performance. Overall, the results demonstrate that TM and EE play complementary but distinct roles in explaining the CSR–EJP relationship.

4.2.7.3 Assessment of moderation effects

Moderation analysis examines whether a third variable (the moderator) changes the strength or direction of the relationship between an independent variable (predictor) and a dependent variable (outcome). According to HAIR and ALAMER (2022c), it is a situation in which the relationship between two constructs is not constant but depends on the values of a third variable.

In this study, RL was used as a moderator to examine the strength of the relationship between CSR dimensions (internal and external) and EJP. In other words, RL serves as a moderator variable that accounts for heterogeneity in the relationships between CSR and EJP. In Table 24, the results of the moderation hypothesis were demonstrated. It can be seen that the interaction between RL and CE (H7a) had a significant positive effect on employee job performance ($\beta = 0.193$, $t = 3.970$, $p < 0.001$). It means the presence of RL can strengthen employees' effectiveness by reinforcing their perceptions of an organizational climate and exchange that make leaders socially responsible rather than merely symbolic. The use of RL as a moderator in past studies has been explored less empirically than its use as an upstream explanatory variable. Besides, the direct evidence in prior studies is thinner than the broader research on ethical and transformational leadership (AFTAB et al., 2022). In contrast, the interaction between RL and CS (H7b) showed a statistically significant but negative effect on employee job performance ($\beta = -0.123$, $t = 3.081$, $p < 0.001$). Thus, RL does not strengthen the positive effect of CS on EJP; instead, the negative interaction suggests that the positive association may become weaker as the level of responsible leadership increases.

In the banking context, this may reflect employees' perceptions that socially oriented CSR is less directly connected to their daily work and immediate employment productivity. When RL is strongly perceived, they may already expect management to demonstrate broader responsibility to stakeholders. Consequently, CS's positive contribution to EJP may weaken at higher levels of RL.

This finding suggests that RL does not necessarily amplify every dimension of CSR but may condition employees' responses differently depending on the nature and perceived relevance of the CSR activity.

Table 24. The effects of the moderation hypothesis

H. N.	Relationship	β	Mean	SE	T statistics	P values	Decisions
H7a	RL x CE-> EJP	0.193	0.188	0.049	3.970	0.001	Supported
H7b	RL x CS -> EJP	-0.123	-0.117	0.040	3.081	0.001	Supported
H7c	RL x CC -> EEP	-0.028	-0.027	0.053	0.541	0.294	Not Supported
H7d	RL x CL -> EJP	-0.011	-0.015	0.039	0.283	0.389	Not Supported

Note: β = standardized path coefficient

Source: Author's own work

The structural path model of the moderation analysis is also shown in Figure 13, which demonstrates the substantial proportion of variance explained in the key endogenous constructs. The EJP construct shows strong explanatory power (R^2 = 0.492). This indicates that nearly half of the variance in employee performance is explained by the predictors. Similarly, TM (R^2 = 0.416) and EE (R^2 = 0.398) demonstrate moderate-to-strong predictive capacity. Thus, it can be observed that RL may have meaningful internal and external influences, with the leader's behavior playing a vital role in transforming organizational values into improved employee outcomes.

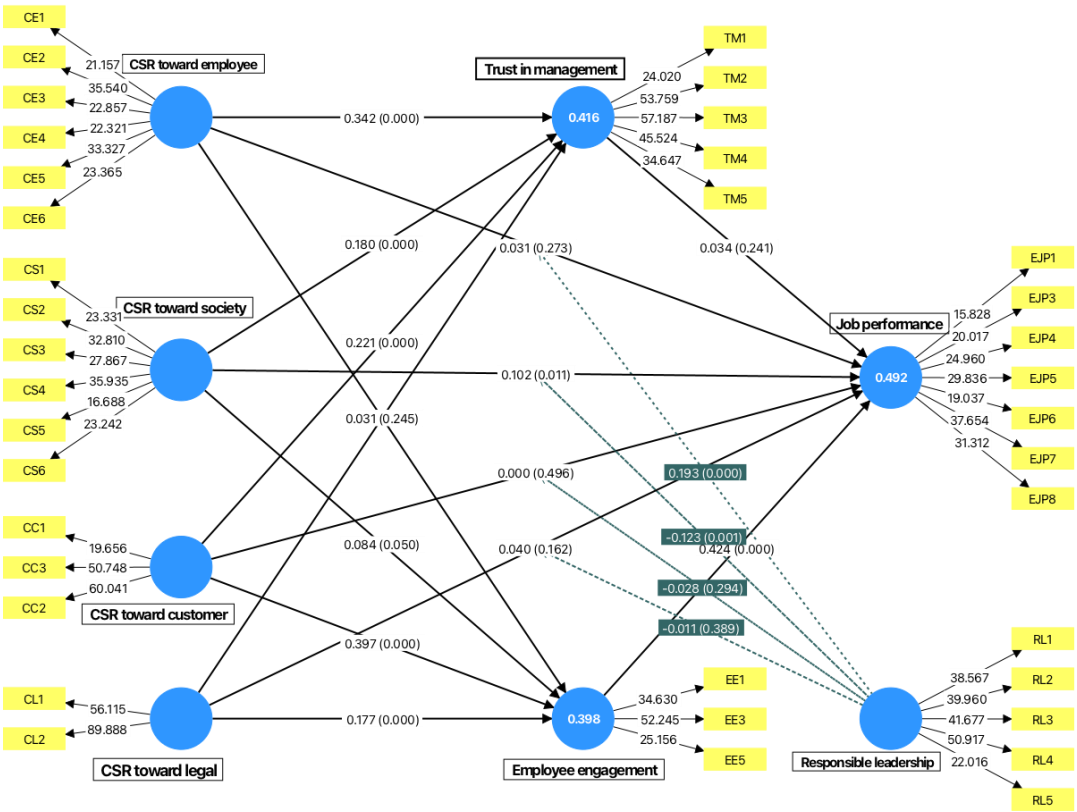


Figure 13. The graphical output of the structural model, the path coefficient

Source: Author's own work

4.3 Summary of results

The results of the hypotheses, including their sub-hypotheses, proposed in the hypothetical model, are summarized in Table 25.

Table 25. Summary of hypotheses test results

	Hypothesis	Statement	Results
Internal CSR dimension	H1a	CSR toward employee positively impacts employee job performance.	Not supported
	H1b	CSR toward employee positively and significantly influences employee trust in management.	Supported
	H1c	CSR toward employee is positively associated with employee engagement.	Supported
External CSR dimensions	H2a	CSR toward society is positively associated with employee job performance.	Supported
	H2b	CSR toward society is positively associated with trust in management.	Supported
	H2c	CSR toward society is positively associated with employee engagement.	Supported
	H3a	CSR toward customer is positively associated with employee job performance.	Not supported
	H3b	CSR toward customer is positively associated with trust in management.	Supported
	H3c	CSR toward customer is positively associated with employee engagement.	Supported
	H4a	CSR toward legal is positively associated with employee job performance.	Not Supported
	H4b	CSR toward legal is positively associated with trust in management.	Not supported
	H4c	CSR toward legal is positively associated with employee engagement.	Supported
Mediating	H5a	Trust in management is positively associated with job performance.	Supported
	H5b	Trust in management mediates the relationship between CSR toward employee and job performance.	Supported
	H5c	Trust in management mediates the relationship between CSR toward society and job performance.	Supported
	H5d	Trust in management mediates the relationship between CSR toward customer and job performance.	Supported
	H5e	Trust in management mediates the relationship between CSR toward legal and job performance.	Not supported
	H6a	Employee engagement is positively associated with employee job performance.	Supported
	H6b	Employee engagement mediates the relationship between CSR toward employee and job performance.	Supported
	H6c	Employee engagement mediates the relationship between CSR toward society and job performance.	Not supported
	H6d	Employee engagement mediates the relationship between CSR toward customer and job performance.	Supported
	H6e	Employee engagement mediates the relationship between CSR toward legal and job performance.	Supported
Moderating	H7a	Responsible leadership positively moderates the relationship between CSR toward employee and job performance.	Supported
	H7b	Responsible leadership positively moderates the relationship between CSR toward society and job performance.	Supported
	H7c	Responsible leadership positively moderates the relationship between CSR toward customer and job performance.	Not supported
	H7d	Responsible leadership positively moderates the relationship between CSR toward legal and job performance.	Not supported

Source: Author's own work

5. DISCUSSION OF FINDINGS

This study examines employees' perceptions of CSR and their job outcomes. It also tests two mediating variables, i.e., employee engagement (EE) and trust in management (TM), and responsible leadership (RL) as a moderating variable to evaluate the indirect and contextual impacts between CSR dimensions and employee job performance (EJP). Besides, the study highlights how CSR is utilized as a strategic tool of the organization for evaluating the employee-level outcomes. On the basis of theoretical grounding (i.e., social exchange and social identity theory), the proposed conceptual framework in the introduction was designed using the integrated three steps (stimulus- organism-response model). The stimulus, also referred to as organizational inputs, includes the internal (i.e., employees) and external (i.e., society, customers, and legal/government) CSR dimensions. The organism or mechanisms in this study test the TM and EE as mediator variables. The outcomes of the model are also called employee behavioral response, which is EJP (i.e., task and contextual performance). All the framework's proposed hypotheses were tested and validated using a bootstrapping procedure in Structural Equation Modeling (SEM). Since the study seeks to understand which CSR dimension is more significant and impactful in shaping employee outcomes, the discussion section has been expanded by categorizing all hypotheses into internal and external CSR dimensions, as stated in chapters one and two.

Internal, or employee-centered, CSR is the perception of how organizational actions and policies benefit employees personally (YUE et al., 2024). It consists of organizational initiatives that exceed employees' expectations and improve perceptions of fairness and equity, diversity and inclusion policies, a comprehensive health and well-being program, and a positive work-life balance in the work environment (DWIVEDI et al., 2025). Research has argued that internal CSR functions are less likely to attract public attention than external CSR (YIN, LI, and MA, 2024).

The results of the direct hypotheses on internal CSR comprise the three hypotheses (H1a, H1b, H1c). Among these, CSR toward employees positively and significantly influences EE and TM (H1) and (H1c). On the other hand, the study did not find a direct relationship to their EJP (H1a). These are micro-level CSR outcomes, which are consistent with prior research.

The results confirm that employee-focused CSR initiatives function as important organizational resources that enhance employees’ psychological investment in their work (ABDURACHMAN et al., 2023). Empirical evidence supports this interpretation. For example, research demonstrates that internal CSR directed toward employees significantly enhances organizational commitment

through mediating variables such as organizational attractiveness (AHSAN and KHALID, 2025), and that CSR also fosters affective commitment by enhancing work meaningfulness and trust (NGUYEN NGOC, MAI VIET and NGUYEN, 2025). In research on micro-level CSR by WANG, LI, and MENG (2025), the economic benefits of an organization's CSR investments, such as bolstering employees' organizational commitment and improving work performance, were emphasized. YIKILMAZ et al. (2025) treated CSR as an element of business innovation and sustainable organizational practices, which significantly fosters internal stakeholder engagement and performance enhancement. Evidence from the banking sector claimed that these practices strengthen employee thriving through organizational embeddedness (EDIP and KARADAŞ, 2025). According to the principles of SET, when employees perceive fair wages, career development opportunities, safe working conditions, and supportive HR practices, they reciprocate with high task engagement characterized by vigor, dedication, and absorption (MAQBOOL and NAZIR, 2025). Recent findings suggest that employees' high level of commitment during crises (e.g., COVID-19) requires integration with digitalization in the financial sector. The research concluded that the roles of work design and HRM practices in the relationship between digitalization and employees' CSR commitment need to be addressed in the financial sector (ZESHAN et al., 2025).

However, contrary to theoretical and practical expectations, as in prior studies, CE (H1a) did not exert a direct effect on EJP. This non-significant direct relationship is theoretically meaningful and aligns with prior findings that indicate that CSR effects on performance are typically indirect rather than immediate. For instance, research argued that ICSR does not directly reduce turnover intention but operates through job satisfaction and organizational commitment (AL SHBAIL et al., 2025). Besides, CSR enhances job performance sequentially through work meaningfulness and organizational pride. These results suggest that CE may constitute a distal organizational resource that shapes psychological states before influencing observable performance behaviors. Since banks are highly regulated sectors, for instance, banking in countries like Jordan and China, where task structures are standardized, and performance is strongly governed by formal systems. Research claims that CSR initiatives alone may not directly affect measurable performance indicators, as their effects are more subtle and operate through motivational and relational mediators (AL SHBAIL et al., 2025). In Strategic Human Resource Management (SHRM), CSR-specific performance is often reflected in impression management and pro-social behavior, which can enhance extra-role performance (WANG, ZHANG, and JIA, 2023). Though in China, research concludes that ICSR perceptions can lead to positive employee-organization relationship quality and increase employees' extra-role performance (ZHANG and DONG, 2022).

Importantly, the mediation analysis in the present study confirms that TM (H5b) and EE (H6b) mediate the relationship. Meaning that CE indirectly affects EJP. Employee trust in management or organization emerges as a significant mediator, as employees perceive ICSR as evidence of managerial integrity and organizational benevolence (AQUEVEQUE, DURAN, and RODRIGO, 2025). According to ZHANG et al. (2025), integrating ICSR with a firm's strategies may not only improve stakeholder trust but also enhance employees' innovative behavior. These further position the firm for a competitive advantage in a socially responsible business environment and ensure the company's good performance. These findings are further supported by AQUEVEQUE, DURAN, and RODRIGO (2025), who show that ICSR enhances trust and meaningfulness, which in turn improve employee outcomes (LIN-HI et al., 2023). In the service industry, such as hospitality and banking, performance is closely tied to discretionary efforts and customer interaction. Research states that engaged employees are more attentive, proactive, and willing to go beyond formal job requirements. Therefore, the indirect influence in this study clarifies why CSR does not directly affect performance but does so through engagement and trust. Earlier results from emerging countries also corroborate this finding. For example, research in Vietnam shows that ICSR significantly predicts organizational commitment through mediating mechanisms.

Therefore, these unique findings of this empirical validation contribute to the micro-CSR outcomes by clarifying that employee-related CSR practices enhance job performance through motivational and psychological drivers rather than through a direct behavioral effect. These findings further suggest the strategic importance of integrating authentic CSR practices within human resource and leadership systems to achieve long-term organizational effectiveness and workplace sustainability.

The results of external CSR dimensions, i.e., CSR toward society (H2b, H2c), customers (H3b, H3c), and legal practices (H4b, H4c) demonstrate significant positive relationships with TM and EE. However, only CSR toward society (H2a) shows a direct and significant relationship with EJP, while CSR toward customers (H3a) and legal CSR (H4a) do not exhibit a direct performance effect. Prior research indicates that CSR programs toward society, including organizations' support for community, environmental protection, and philanthropy, can have a direct positive effect on EJP. Of course, some other studies claimed that this relationship is not always straightforward and often mediated by factors like organizational pride and identification (GUO et al., 2024; CHEN, HU, and LIU, 2025), engagement (MONFERRER TIRADO et al., 2024), trust and justice (MANZOOR et al., 2023), meaningful work and affective commitment (NTALIANIS and BOURANTA, 2025b). Evident also supports that when employees perceive their organization is actively benefiting society and community, they tend to demonstrate higher in-role and extra-role

performance (CASTRO-CASAL, VILA VÁZQUEZ, and GARCÍA-CHAS, 2025). Research also supports that socially responsible companies generate better operating performance than their peers in less socially active companies. For example, companies in both developed and emerging markets, including the US, Europe, China, and Indonesia, generated superior performance (i.e., return of assets and equity). Research strongly supports that these socially responsible companies are often measured by ESG and CSR scores (CHEN, SONG, and GAO, 2023).

The positive findings of social CSR with job performance are not limited to only a specific type of organization. Empirical evidence shows that employees working in the hospital industry who implemented community outreach and public health initiatives experienced better performance on both objective and supervisor-rated performance metrics compared to those whose organizations emphasized only customer satisfaction programs (HASSANIE, KARADAS, and LAWRENCE EMEAGWALI, 2021). The broader employee outcomes of ECSR are deeper identification with high organizational values, which ensures job satisfaction (BANNOUR and VARGA, 2025), commitment (ARHINFUL, MENSAH, and OBENG, 2025), and low turnover (TA'AMNEH, TA'AMNEH, and EID, 2024).

The CSR-toward-customer hypothesis (H3a) does not have a direct impact on EJP, but it has significant impacts on both TM (H3b) and EE (H3c). Hypotheses H5d and H6c show partial mediation in the relationship between CC and EJP. Prior work has presented mixed arguments regarding this relationship. For example, a study by KORSCHUN, BHATTACHARYA, and SWAIN (2014) found a positive association between employee-customer identification when they believe customer support the CSR activities. It shows that CSR can positively influence employees' attitudes and behavior. According to the results of this study, trust in the organization and employee engagement mediate this relationship. According to the prior research, when banks protect customer interests and adhere strictly to legal standards, employees perceive management as principled and trustworthy (GONZÁLEZ-SOBERADO and ODRIOZOLA ZAMANILLO, 2026). This perception strengthens their emotional and cognitive attachment to the organization, which enhances engagement.

Customer-related CSR initiatives include those programs aimed at improving customer welfare, i.e., promoting financial literacy, health, and environmental sustainability, sponsoring social and cultural events, supporting education and health projects (SHAFIQUE and AHMAD, 2022). In modern financial institutions, customer trust, loyalty, and brand perception play a significant role in long-term business sustainability. Prior studies have argued that customers expect banks to demonstrate ethical behavior and contribute socially amid rising social, environmental, and stakeholder pressures (BIRINDELLI et al., 2015; ALI et al., 2022). Therefore, the outcomes are

not limited to customers but also significantly boost employee motivation and commitment, improve productivity, attract new talent, and increase retention (FREIRE, GONÇALVES, and CARVALHO, 2022). Recent studies have strongly emphasized that the new generations of the workforce prefer working for socially conscious organizations (OLUYINKA et al., 2025). Research has found that an authentic CSR program can be a major factor in attracting new, skilled talent (AMAN-ULLAH et al., 2025).

The results for hypothesis H4a are not significant for EJP and TM (H4b). The study finds only a direct link between employee engagement and legal responsibilities (H4c). Also, EE partially mediates the relationship between CL and EJP (H6d). Since the results do not show a direct association with EJP, legal responsibilities are perceived as normative or obligatory rather than discretionary initiatives. Employees may think of it as a minimum standard that organizations are expected to meet. Earlier studies support the view that legal CSR may strengthen perceptions of fairness and trust. Prior studies show that legal CSR may reinforce perceptions of transparency, compliance, and accountability, thereby cultivating trust in management and subsequently enhancing engagement. According to ROBAYO-AVENDAÑO and PRATO-GARCÍA (2024), organizations' CL programs serve as a foundational element for building stakeholder trust and enhancing engagement. Studies reported that legal CSR is also related to governmental CSR activities. This compliance varies from voluntary guidelines to mandatory. For example, companies in India that meet specific turnover or profit thresholds must spend 2% of their net profits under the Companies Act of 2013 (DHARMAPALA and KHANNA, 2018). In Indonesia, companies operating in natural resources are legally required to conduct environmental and social responsibility (FITRIANGGRAENI, 2023); in the European Union, companies are required to disclose information on environmental, social, and employee-related impacts (PANTAZI, 2024). In Bangladesh, the adoption of CSR practices is voluntary in the banking sector, though the central bank has issued directives and prioritized CSR spending. However, the findings strongly support and corroborate prior studies on CL practices to build employee engagement, which can enhance their productivity. According to AMAN-ULLAH et al. (2024), legal compliance builds a strong, trustworthy brand and attracts new talent. Besides, employees working in these organizations feel a sense of pride and are more engaged. These lead to higher productivity and lower absenteeism. Research also found that in highly volatile financial sectors, laws and ethical standards act as trust-builders, reducing reputation risks and ensuring the ethical treatment of stakeholders (BUGANDWA et al., 2021). The banking industry is highly sensitive and rigorously adheres to legal standards. According to the reciprocity principle of social exchange theory, employees believe their professional integrity is safe and perceive that their company is taking care of them. These perceptions lead to their increased loyalty and lower turnover.

The results of the moderation hypothesis (H7a) indicate that responsible leadership significantly strengthens the relationship between CE and EJP. Meaning that ICSR is strengthened by RL practices. This finding is consistent with prior research emphasizing that CSR initiatives targeting internal stakeholders have stronger behavioral effects when supported by ethical and responsible leadership (YASSIN and BECKMANN, 2025). Research has claimed that leaders' attitudes or behaviors may moderate the impact of CSR, particularly on employees' psychological safety, with this effect strengthened by high levels of ethical leadership (KIM, KIM, and KIM, 2021). Thus, ICSR initiatives are most effective at transforming employees' behavior when leaders 'walk the talk' through ethical and responsible conduct. The outcomes are manifold at the organizational level, including reduced burnout and turnover intention, increased pride and creativity, and innovation.

Furthermore, responsible leaders play a critical role in reinforcing the credibility of CSR initiatives. Leaders who demonstrate ethical conduct, stakeholder awareness, and fairness create an environment where employees perceive CSR activities as authentic rather than symbolic. In the banking sector, the findings suggest employees interact intensively with customers and operate within strict regulatory environments. Thus, unlike other leadership styles, RL strengthens the motivational effect of employee-focused CSR, improves in-role and extra-role job performance (CASTRO-GONZÁLEZ, BANDE, and FERNÁNDEZ-FERRÍN, 2019).

In contrast, the result of RL and CS (H7b) produced a significant negative moderating effect on EJP. Although the moderation was statistically supported, the negative coefficient indicates that RL may weaken the positive relationship between CS and EJP. Prior literature indicates that employees often respond more strongly to CSR initiatives that directly benefit them than to those aimed primarily at external stakeholders, such as communities or society. When organizations invest heavily in ECSR activities without clearly linking them to employees' roles or benefits, employees may perceive these initiatives as less relevant to their work outcomes, a phenomenon often referred to as 'greenwashing' or 'window dressing' (RODRIGUES, PROENÇA, and FERREIRA, 2024).

Some studies have similarly observed that CSR initiatives targeting external stakeholders can have weaker or mixed effects on employee outcomes than those targeting internal stakeholders. This occurs because employees may view ECSR as primarily reputational or marketing-oriented rather than directly related to their work environment (ALI, NAWAZ, and KUMAR, 2024). Therefore, when RL strongly promotes societal responsibilities, employees may interpret these initiatives as shifting organizational focus away from internal well-being. In the high-pressure environment of the banking sector, evidence suggests that employees do prioritize ICSR initiatives, i.e., which

directly affect their working conditions, health, and well-being – over broader external societal contributions (MESTA-CABREJOS et al., 2023). So, the findings suggest that employee-focused CSR is often driven by high-performance pressures, which increase the need for support such as work-life balance, career development, and safe working environments (TEJERO, SEVA, and FADRILAN-CAMACHO, 2021). The study also found that RL did not significantly moderate the relationship between CC and EJP (H7c) or between CL and EJP (H7d). These non-significant results are also consistent with theoretical expectations. CC primarily focuses on product quality, transparency, and the ethical treatment of customers, which are often perceived as standard service obligations for financial institutions. Research states that employees may not associate these practices with performance-related behaviors (BOUICHOU, WANG, and ZULFIQAR, 2022). Similarly, CL represents a mandatory responsibility rather than a voluntary organizational initiative. Since compliance with regulations is generally expected from organizations, it may not generate additional motivation or behavioral responses among employees. In other words, legal responsibilities function as a baseline organizational obligation rather than a driver of employee engagement or performance outcomes (ZERVOUDI, MOSCHOS, and CHRISTOPOULOS, 2025).

6. CONCLUSIONS AND RECOMMENDATIONS

This chapter provides conclusions and recommendations for theoretical advancement, outlines practical implications for policymakers and managers, acknowledges the study's limitations, and suggests future research directions.

6.1 Conclusions

Building on the SET and SIT theories, the research empirically tested the proposed strategic framework to provide a comprehensive understanding of how CSR practices function as a strategic organizational tool rather than merely as an ethical or philanthropic activity in Bangladesh's banking sector. The findings of this research provide empirical evidence that addresses all five research questions and, consequently, fulfill the stated research objectives (see Table 26).

The study demonstrates that the effects of CSR are not uniform across all dimensions. Significant relationships were identified for selected CSR dimensions, indicating that CSR toward customers, society, and employees contributes differently to employee-related outcomes. As a result, external CSR dimensions were identified as more significant than internal ones. While selected CSR dimensions demonstrated significant direct effects, several hypothesized relationships were not supported. In particular, the absence of a significant effect of legal CSR suggests that legal compliance alone may be perceived as a basic organizational obligation rather than as a practice that could generate additional employee performance benefits.

Among the other direct effects, the findings confirm that TM and EE have significant effects on EJP, with TM emerging as the most predictive and explanatory mechanism, followed by EE. Moreover, the results show that employees' perceptions of ICSR are positively and significantly related to TM and EE. The findings can help them engage in their work and build trust. In response to the mediation variables, the study concludes that TM fully mediates the relationships between CE, CC, and EJP, whereas EE significantly mediates the relationships involving CE, CL, and CC. By contrast, the non-significant mediation paths for CL through TM and CS through EE indicate that neither mechanism operates uniformly across all CSR dimensions. Importantly, RL strengthens the relationships within the proposed model. The findings provide evidence that RL functions as a contingent rather than a universally strengthening mechanism. Specifically, RL positively moderates the relationship between CE and EJP.

Overall, the assessment suggests that in the context of Bangladesh, the concept of CSR has evolved from a simple act of philanthropy to a strategic part of today’s banking operations. It supports organizational performance by building important resources such as reputation, employee

engagement, and innovation. The findings may help improve financial results, reduce risks, and attract investment and new talent. In the banking sector, unlike organizational performance, CSR practices are equally important at the employee level for creating shared value, employee motivation, loyalty, and productivity, which in turn lead to better customer service and higher employee retention. The banking industry is the bloodline of the economy and is rapidly growing with many local and international banks. Such an industry always faces high stakeholder pressures from customers, the community, and the government. In a developing nation, social responsibility is highly valued not only by external communities but also by internal stakeholders.

Table 26. Summary of research questions, hypotheses, empirical Results, and key research findings

Research questions	Hypotheses	Results	Key Finding
1. Which dimensions of CSR have the most significant impact on the measurement of employee job performance?	H3b, H1b, H3c, H2b, H4c	Supported the direct relationships that were identified across CSR dimensions.	The empirical validation mostly supports external CSR elements compared to internal CSR alone.
2. How do employees' perceptions of CSR toward employees, society, customers, and legal responsibility influence their job performance?	H1a–H4c	H1a, H3a, H4a, and H4b were not supported.	The study supports that external CSR toward society can have a direct effect, whereas internal CSR has an indirect impact on job performance.
3. To what extent do trust in management and employee engagement mediate the relationship between CSR practices and job performance?	H5a, H6a H6b–H6e	All are supported except H5e and H6c, which are not supported.	TM and EE play complementary mediating roles, with TM serving as a strong predictor of EE and EJP.
4. How does responsible leadership strengthen the relationships among the proposed strategic model?	H7a–H7d	H7a and H7b supported; H7c and H7d not supported.	RL can strengthen or weaken CSR–EJP relationships depending on the CSR dimension.
5. How can an integrated theoretical model be developed to explain the mechanisms linking CSR practices (internal and external) to employee job performance in the context of the banking sector in Bangladesh?	All hypothesis	Different combinations of direct, indirect, and interaction effects were observed.	The CSR–EJP relationship is mechanism-dependent and context-contingent, rather than universal. The findings empirically test the integrated framework.

Source: Author's own work

6.2 Theoretical implications

From a theoretical standpoint, the findings significantly advance CSR literature. The proposed model is considered from a strategic framework through which this study primarily investigates the perception of banking employees toward CSR practices and how they influence employee outcomes (micro-level outcomes). Previous studies broadly examined CSR as a tool to demonstrate organizational outcomes (macro outcomes) such as financial performance (LEMANA, MATEMANE, and MOKABANE, 2025), green innovation (LE and GIA, 2025), organizational citizenship behavior (WU et al., 2025), and corporate and brand reputation (FENG, LEONG, and ALI, 2025). However, the current study tested only internal and external CSR

dimensions to measure employee job performance. To the best of the author's knowledge, this is the first study in the Bangladesh banking industry to empirically examine psychological mechanisms (i.e., employee trust, engagement, and the contextual moderator of responsible leadership).

The findings advance conceptual clarity by presenting various definitions, ranging from earlier perspectives to modern business. Prior research indicates that CSR practices have fragmented meanings and are applied under different conditions (JOSHI, KHANDARE, and DASH, 2025). These lead to significant variations in how organizations define and implement social responsibilities in business policies. This study confirms that CSR has evolved from altruistic philanthropy to a strategic, market-driven tool. Theoretically, the findings contribute to the SET and SIT by providing reciprocate relationship. Employees' perceptions of internal and external CSR drive their motivation, identification, and pride. Thus, employees' values build trust in the organization, which in turn leads to in-role and extra-role job performance.

The positive and significant findings of CE provide the organization with insights into the critical role of employee engagement and trust, especially in the banking sector, where employees face heavy work pressures and challenges. Integrating employee-centered CSR programs, flexible work arrangements, work-life balance, and career development programs increases employees' positive feelings toward the organization. The results support the argument that CSR is not a uniform construct; instead, different CSR dimensions produce distinct employee responses. ICSR appears to have the strongest impact on employee performance when supported by responsible leadership, whereas external CSR initiatives such as CC and CL may have weaker interactions depending on how employees interpret them.

6.3 Practical and managerial implications

The findings have important practical implications for policymakers and managers in the banking industry. The proposed strategic framework comprises fundamental CSR dimensions, psychological mechanisms, and their effects on micro-level outcomes, providing a comprehensive understanding of both micro- and macro-CSR, as well as the strategic HR role. In addition, the structural relationships among these constructs, as identified by PLS-SEM, help managers understand the relative importance of these factors.

To be more specific, the findings suggest CSR managers should prioritize ICSR initiatives, i.e., initiatives directed toward employees' well-being, as an important strategic priority for improving their outcomes in role and extra-role performance. The direct relationships regarding building their trust toward the organization and job engagement indicate critical cognitive and emotional

behavioral outcomes. Therefore, employee-driven CSR practices that focus on well-being, work–life balance, training and development, transition support, employee volunteering opportunities, education, and family support (WOLF et al., 2024) can strengthen employees' positive perceptions of the organization and motivate them to perform better in an inclusive organizational culture. Integrating these driving factors into strategic HRM policies can help banks build a more supportive and responsible work environment.

During organizational crises (e.g., pandemics, financial instability, and reputation crises), the positive and significant relationship between CSR directed toward employees and society can play an important role in motivating employees by fostering a sense of purpose, building trust, providing a reputational shield, and promoting psychological empowerment. The new-generation workforce prefers working in socially responsible companies that care not only about profit but also about society. Research shows that the modern workforce (75%) – specifically Millennials and Generation Z – is increasingly prioritizing sustainability and ethical values over pure profitability when choosing employers (PELOSI, 2018). Therefore, such ICSR programs and externally driven initiatives (e.g., from society and communities) can be effective in attracting new talent and reducing turnover. Thus, banks should integrate CSR policies with green HR strategies to create a strong organizational climate. Recruiting socially responsible employees, providing CSR-related training, and incorporating CSR participation and contributions into performance evaluation can encourage employees to adopt responsible values. Such integration can make employees aware of their moral obligations to care for the organization and the community.

Additionally, internal communication about CSR initiatives and responsible leadership practices should be promoted at all levels of the organization. Employees other than top-level need to clearly understand how CSR activities could benefit them, the organization, and society. Effective communication strategies, including CSR workshops, internal campaigns, and leadership engagement, can enhance employees' awareness and encourage stronger participation in social volunteering activities. Moreover, banks should recognize that leadership behavior significantly influences how employees interpret CSR initiatives. Developing responsible leadership competencies, i.e., stakeholder engagement, ethical decision-making, and transparency, can strengthen the positive impact within and beyond organizations. Finally, managers should adopt a balanced CSR strategy that simultaneously addresses internal and external stakeholders. Overemphasis on external CSR activities, often carried out by financial institutions with insufficient attention to employee well-being, may reduce the motivational benefits of CSR programs. Most importantly, in developing countries like Bangladesh, the central bank policy directions should also include employee well-being programs and stress the critical role of ICSR

programs for banks. Since all the CSR spending directions are centered on society and the community.

6.4 Limitations and recommendations for future research

Unlike every research study, this study has certain limitations that should be acknowledged for future studies. The main limitation refers to the data collection method used. An online, self-administered survey and a physical distribution of the survey were conducted, which may lead to varied perceptions of CSR among employees. The validity of the findings may be compromised due to respondents' lack of attention. To address these limitations, actions involving good survey design, including instructional manipulation checks, randomized construct items, and repeated data collection, can be adopted in future studies. In addition, the survey focused solely on lower- to senior-level employees in banks. The perception of top-level management, CSR managers could be significant since they are directly involved in CSR programs. The survey was also limited to urban areas and commercial banks in big cities; thus, feedback from rural areas, where banks operate and engage with communities, needs to be addressed.

On the other hand, the use of a single-source scale, especially for the internal and external dimensions, may pose a significant risk to the validity and reliability of CSR perceptions. Though these scales are well-established and integrated into management research, diverse constructs and scales from other established sources can be integrated to reduce the bias and variance in the data. Similar to other studies, this study is cross-sectional, and data were obtained at a single moment in time. It is expected that the causal relationship between employee engagement and trust, arising from the antecedents, may raise concerns about the outcomes due to common method variance. Thus, a longitudinal study design would provide more evidence on how their perceptions of the constructs change over time. Besides, the social desirability bias may overestimate the level of engagement and bank CSR practices. However, the findings focused primarily on the employee perceptions, rather than the actual amount of CSR being spent. These limitations do not in any way reduce the significance of the results and findings. They are outlined to acknowledge their existence and to emphasize the need for further research on this topic.

Methodologically, the study was limited to examining the hypotheses through bootstrapping in PLS-SEM. Employee perception can be one-way directed. Therefore, a comparison between public and private banks may further help evaluate the institutional differences in CSR programs and their views. Multigroup analysis by gender or bank type may further deepen the analysis. Future research could extend the proposed framework by incorporating additional mediating variables to provide a more comprehensive explanation of the mechanisms through which CSR influences employee job performance. Although this study identifies trust in management and

employee engagement as important explanatory mechanisms, other employee-level and organizational factors may also translate into employees' outcomes. In particular, organizational commitment, organizational identification, psychological safety, perceived organizational support, CSR authenticity, and employee well-being could be examined as potential mediators. Incorporating these variables may provide a broader understanding of the psychological and organizational processes.

Furthermore, the study is based on employees' perceptions in the Bangladeshi commercial banking sector, which may limit its generalizability. Future studies could therefore test the model across different industries (e.g., manufacturing, healthcare, tourism, and hospitality), countries (e.g., developed vs. developing), and cultural environments to determine whether the identified relationships remain consistent across institutional and cultural contexts. Comparative cross-country and cross-industry studies would be particularly valuable for examining whether the effects of CSR, the mediating mechanisms, and the moderating role of responsible leadership vary across organizational cultures, work environments, and social, mental, and financial well-being.

7. NEW SCIENTIFIC RESULTS

This chapter presents new scientific contributions to the current discourse, derived from the study's empirical analysis. The purpose of this chapter is to present the primary findings, which may contribute to the existing body of knowledge in CSR and employee behavioral outcomes.

1. The study develops and empirically validates an integrated CSR-employee performance model that integrates internal and external CSR dimensions, employee trust, engagement, and responsible leadership, thereby extending the theoretical understanding of CSR through Social Exchange Theory and Social Identity Theory. Moreover, the results provide new insights and confirm that external CSR can be a significant explanatory mechanism alongside internal CSR.
2. Another important new finding of this research is the moderating role of responsible leadership in strengthening the relationship between CSR and employee outcomes. While a few earlier studies tested RL as an explanatory variable, the current study examines it as a moderating role between the endogenous and exogenous mechanisms. This finding contributes by highlighting RL's role in reinforcing exchange relationships within organizations. Responsible leaders promote ethical values, transparency, and stakeholder-oriented decision-making, which enhances employees' perception of the authenticity and credibility of CSR initiatives. As a result, employees develop stronger trust and engagement with the organization and respond with improved job performance.
3. The empirical validation of parallel mediation also provides a unique contribution to this study. As stated earlier, the CSR–employee job performance relationship is not explained by a single or uniform psychological mechanism. Thus, the study examined the indirect effect by integrating trust in management and employee engagement into an integrated framework. Trust appears to be the most explanatory and crucial factor for all stakeholders in predicting job performance in the banking sector in Bangladesh, followed by employee engagement.
4. In the context of Bangladesh, empirical evaluation of the internal and external elements of CSR in commercial banks is new and scarce in the existing literature, aside from macro analysis. The results can serve as an essential benchmark for HR managers, especially CSR managers, to integrate CSR policies to get the best from their employees. The overall results confirm that the Bangladesh bank policy on CSR, directed at eight sectors, lacks guidance for employees working in public or private banks. These findings may prompt policymakers in the banking industry to reconsider CSR directives beyond an external focus.

8. SUMMARY

In recent years, CSR has been identified as a prominent factor in predicting not only organizational outcomes but also employee outcomes. The growing ethical and societal pressures have led many organizations to include socially responsible actions for both internal and external stakeholders. It has evolved significantly over time as both a concept and a practice, reflecting broader changes in societal expectations regarding business ethics and sustainability, leading to increasing interest among scholars and practitioners in this field. Research shows that well-implemented CSR policies can lead to better financial performance, improved employee satisfaction, productivity, and reduced operational risks. The purpose of this study is to investigate how CSR can be strategically applied to improve employee outcomes, such as job performance, enhance trust, and work engagement. To understand the roles of CSR in the relationship with employee outcomes, the study proposes a conceptual framework that integrates the stimulus-organism-response model. Based on social exchange and social identity theory, extensive literature reviews, and the study's design, the study developed a framework and provides a series of associations between constructs and latent variables. For example, four independent variables (i.e., CSR toward employees, society, customers, and legal responsibility), two psychological mechanisms as mediating variables (i.e., trust in management and employee engagement), and one moderating variable (i.e., responsible leadership). These predictors and interactions were used to measure the outcomes of 'job performance' of banking employees.

The study employs a quantitative methodology based on PLS-SEM. A total of 601 respondents from public and private commercial banks were surveyed and analyzed with SmartPLS (v.4.1.14). The results reveal that CSR initiatives directed toward employees, society, and customers are positively and significantly associated with trust in management and employees' engagement at work, ultimately leading to increased job performance. Overall, among external CSR programs, i.e., society and customers, there is a positive impact on employee outcomes. Trust in management and employee engagement partially mediates the relationship among the dimensions of external CSR initiatives and job performance. Responsible leadership also acts as a contextual moderator between CSR toward employees and society and job performance. It means that this leadership strengthens the relationships between the predictors and the outcomes. The overall findings can play a significant role in Bangladesh's banking sector. The empirical evaluation of internal and external elements of CSR in commercial banks can be effective for HR managers, especially CSR managers, in integrating CSR policy to get the best from their employees. The study also suggests that Bangladesh's bank policy on CSR should include guidance for banks to develop internal CSR

policies and integrate them with HR policies for employees in public and private sector banks, as well as related CSR programs and employee well-being. These findings prompt policymakers in the banking industry to reconsider CSR directives beyond an external focus. Overall, the findings present CSR as a crucial strategic component for organizational success.

The results of this study make a significant contribution to both academic literature and real-world applications, especially to achieve SDG 3 (Good health and well-being), and 8 (Decent work and economic growth). Organizations can also be encouraged to embrace CSR activities as essential elements of their human resource management, rather than only as moral or legal requirements, by showcasing the strategic value of CSR. As a result, productivity, retention, and employee satisfaction can improve, ultimately boosting organizational performance. These findings can help policymakers and organizational leaders design and implement CSR programs that foster a positive work environment and culture in modern organizations.

9. APPENDICES

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Appendix 2: Summary of previous empirical research

Authors	Sample/ region	Methodology	Theoretical Applied	Main findings
FU, RUANGGOON and THAVORN (2026)	China (432)	Pearson correlation and linear regression	Social identity theory (SIT)	Explain the effect of CSR on employee performance among Chinese manufacturing employees, revealing the relationship between organizational identification and altruistic values and job performance in manufacturing firms.
YIKILMAZ et al. (2025)	Turkey (383)	Regression analysis	SIT and SET	Internal CSR perceptions reflect strategic outcomes such as employee performance and corporate reputation.
LUO et al. (2025b)	China (350)	SEM		Emphasis on ICSR, such as fostering a supportive work environment and enhancing organizational identification, improving their well-being, and reducing burnout.
GAZI et al. (2025)	Bangladesh (428)	SEM	Full-Range Leadership Theory (FRTL) and SIT	Evaluate the combined mediating role of corporate social responsibility (CSR) and organizational commitment (OC) in the relationship between job performance
USMAN et al. (2025)	Turkey (396)	SEM	SET	Find a positive association of employees' CSR perceptions with perceived organizational support.
HE et al. (2025)	China (321)	SEM	Cognitive appraisal theory	External and internal CSR positively affect job performance through work meaningfulness and organizational pride, in sequence.
WONG, GAO and LIANG (2025)	China	SEM	Path–goal theory of leadership and SET	CSR, corporate culture, and leadership excellence are strongly connected in providing the necessary support to improve hotel staff job performance.
IBRAHIM, AHMED and NAYEL (2024)	Egypt (240)	SEM	SIT	Examining perceived CSR practices, particularly towards stakeholders such as employees, the community, the government, and the environment, significantly enhances organizational identification and employee engagement in the hospitality industry.
BOLT and HOMER (2024)	UK (403)	SEM	Conservation of Resource theory	Finds a significant relationship between employee CSR and well-being mediated by to-work spillover and work–family culture in the organizations
MACO and KWON (2024)	South Korea (649)	SEM	Self-determination	Reveals that a supportive corporate green psychological climate positively influences employees' self-regulation towards environmental behaviors, and this regulation further enhances their pro-environmental actions.
MENG and IMRAN (2024)	Malaysia (550)	SEM	Not mentioned	Study highlights the importance of CSR programs in promoting EE and encouraging GI. Ultimately, these initiatives affect organizational performance within the banking sector

Authors	Sample/ region	Methodology	Theoretical Applied	Main findings
VAN et al. (2024)	Vietnam (368)	SEM	SIT and SET	Investigates the influence of internal corporate social responsibility (ICSR) aspects on employees' job satisfaction and organizational engagement through the lenses of social identity and social exchange theories
RAMÍREZ-LOZANO, PEÑAFLOR-GUERRA and SANAGUSTÍN-FONS (2023)	(Peru) 75	Factor analysis	Kahn's theory of engagement, JD–R model, and the leader–member exchange theory (LMX)	Findings demonstrated that ethical leadership and a strong organizational culture can create an environment that leads to high employee engagement
ANSARI and IRFAN (2023)	360	SEM	Not mentioned	CSR is significantly related to EE, mediated via perceived environmental norms and employee green behavior.
GRUBERT, STEUBER and MEYNHARDT (2023)	Switzerland (1383)	confirmatory factor analysis	SIT	Demonstrate that the experiences of employees regarding not only their work role but also their role as members of their organization, i.e., their perception of their organization's public value, are relevant for a more comprehensive understanding of what affects and engages employees.
MA and LATIF (2022)	China (147)	Longitudinal study and Confirmatory factor analysis	Ego-depletion theory	Internal and external CSR are positively related to employee psychological well-being and mediated by self-regulatory resources.
GUZZO, ABBOTT, and LEE (2022)	Not retrieved	Survey study	SET	CSR significantly influences employee well-being and boosts loyalty.
RAMDHAN et al. (2022)	Indonesia (282)	Structural Equation Modeling (SEM)	Job demands-resources theory	Internal CSR positively influences job performance by enhancing work engagement and reducing burnout, serving as a crucial resource for employees.
KHATTAK et al. (2021)	Italy and Pakistan (485)	SEM	SET	Confirms that employees' perceptions of CSR positively influence their green behavior in the hospitality industry, with employee well-being acting as a significant mediator.
ADU-GYAMFI et al. (2021)	Ghana (492)	Descriptive and exploratory research design, multi-case approach, SEM	Not mentioned	Workplace diversity significantly impacts social performance in higher education.
WONG, KIM, and HWANG (2021)	Hong Kong (334)	Observational study	SIT, SET, Carroll's Pyramid Model	Identify the positive effects of social/philanthropic and ethical CSR performance on employees' attitudes towards hotel CSR.
NAZIR, ISLAM, and RAHMAN (2021)	India (387)	Observational study	Self-determination Theory	Explore CSR participation positively influences sense of purpose and experienced meaningfulness, leading to increased employee engagement and improved job performance.

Authors	Sample/ region	Methodology	Theoretical Applied	Main findings
ALSUWAIDI, EID and AGAG, (2021)	UAE (988)	Observational study	Social information processing theory, Social Exchange Theory, Value-belief-norm theory	Employee well-being and personal environmental norms partially mediate the relationship between CSR and green behavior.
BIZRI et al. (2021)	Lebanese (302)	SEM	Social cognitive theory	Organizational CSR practices have a significant impact on job performance, with affective commitment and work engagement serving as mediators.
JIANG and LUO (2020)	Vietnam (836)	SEM	SIT and SET	CSR aspect in driving employee job satisfaction and organizational engagement. Job satisfaction is also found to be an antecedent of organizational engagement.
KIM, MILLIMAN, and LUCAS (2020b)	USA (409)	Observational, Cross-sectional, SEM	SIT and SET	Influence of perceived management and customer support for CSR on work engagement, organization engagement, well-being, and task performance, with the importance of CSR to employees moderating certain relationships.
STOJANOVIĆ et al. (2020)	Bulgaria, Romania, Northern Macedonia, Albania, Montenegro, Bosnia and Herzegovina, Croatia, Serbia, Russia (411)	SEM	Stakeholder Capitalism, Friedman's view	Found that the greater the loyalty of employees, the greater the performance and competitiveness of the company. A properly defined purpose of CSR implementation is crucial for managing the company effectively and building positive relationships.
UÇKUN, ARSLAN and YENER (2020)	Turkey	Observational study	Social cognitive theory	CSR practices directly impact employees' affective commitment. Moral attentiveness, especially reflective moral attentiveness, mediates the relationship between CSR practices and affective commitment.
ASANTE BOADI et al. (2019a)	Ghana (244)	SEM	SET	Employees' perceptions of CSR are positively related to their performance and organizational pride.
ZHANG et al. (2019b)	China (500)	Observational study	Signaling theory	Explores the effects of CSR on organizational performance, highlighting the mediating role of corporate reputation and the different impact mechanisms of CSR components on customer satisfaction and organizational attractiveness.
CHAUDHARY (2019)	India (187)	Cross-sectional study, Analytical study	Micro-level theories, Khan's theory of engagement	CSR positively predicted employee engagement. Psychological conditions of meaningfulness, safety, and availability fully mediated the relationship between CSR and employee engagement.
SCHAEFER, TERLUTTER, and DIEHL (2019)	(432) Western European energy providers	SEM	SIT and SET	CSR evaluation affects job satisfaction, organizational pride, and word-of-mouth across all four CSR domains, with some variations by domain.

Authors	Sample/ region	Methodology	Theoretical Applied	Main findings
KONG et al. (2019)	Pakistan (389)	Observational study, specifically a cross-sectional study	SET	Explain social responsibilities as crucial for enhancing organizational commitment and employee loyalty.
ASANTE BOADI et al. (2019b)	Ghana (235)	Observational study	End Chain Theory	Reveals positive influences of employees' performance and corporate identification, but extrinsic motives can weaken this link.

Source: Author's own work

Appendix 3: Cover letter and questionnaire

Dear Sir/Madam

Warm Greetings!

Thank you for agreeing to participate in this research study titled "**The Strategic Framework for Enhancing Employee Job Performance through Corporate Social Responsibility: A Theoretical and Empirical Investigation."** My name is Md. Tota Miah, and I am a PhD student in the Doctoral School of Economic and Regional Sciences at the Hungarian University of Agriculture and Life Sciences (MATE). The survey below is part of my PhD research, under the supervision of Prof. Dr. Maria Fekete Farkas, Ph.D., and Prof. Dr. Erdeiné Dr. habil Késmárki-Gally Szilvia, PhD. The purpose of this study is to examine the relationship between internal and external Corporate Social Responsibility (CSR) practices and employee job performance, mediated by employee engagement, management trust, and responsible leadership.

Please note that your responses will remain anonymous and confidential. No financial data will be collected, and the information you provide will be used solely for academic research. Participation is voluntary, and you have the right to withdraw at any time.

Thanks, and regards,

Md. Tota Miah
PhD candidate, Hungary
E-mail: miah.md.tota@phd.uni-mate.hu

Demographic Information (The following personal data is for statistical use only. The data will not be used to identify any person. It will facilitate the demographic analysis of research.

S. L	Demographic Information	Options
1	Gender	☐ Male ☐ Female
2	Age	☐ Below 25 ☐ 25-34 ☐ 35-44 ☐ 45-54 ☐ 55 and above
3	Educational qualifications	☐ Bachelor's Degree ☐ Master's Degree ☐ Doctoral Degree
4	Working experiences	☐ Less than 1 year ☐ 1-3 years ☐ 4-6 years ☐ 7-10 years ☐ More than 10 years
5	Position level	☐ Entry Level ☐ Mid-Level ☐ Senior Level
6	Type of the bank	☐ Public ☐ Private ☐ Multi-nationals/Foreign
7	Type of job	☐ Permanent ☐ Part-time ☐ Contractual

Questionnaires and Statements: To what extent do you disagree or agree with the following statements? Please use the Likert scale to answer the following questions: *1 = Strongly Disagree (SD), 2 = Disagree (D), 3= Neutral (N), 4 = Agree (A), and 5 = Strongly Agree (SA).* *Please tick ☑ the following statements as best suited to you.

Internal Corporate Social Responsibility (ICSR to Employee)		SD	D	N	A	SA
		1	2	3	4	5
CSR toward Employee						
CE 1	Our bank encourages its employees to participate in the voluntary activities.					
CE 2	The policies of our bank encourage us to develop our skills and careers.					
CE 3	The management of our bank is primarily concerned with employees' needs and wants.					
CE 4	Our bank implements flexible policies to provide a good work-life balance for its employees.					
CE 5	The managerial decisions related to the employees are usually fair.					
CE 6	Our bank supports employees who want to acquire additional education (e.g., banking diploma, training, etc.).					
External Corporate Social Responsibility (ECSR)		**SD**	**D**	**N**	**A**	**SA**
		1	2	3	4	5
CSR toward Society						
CS1	Our bank participates in activities that aim to protect and improve the quality of the natural environment.					
CS2	Our bank makes investments to create a better life for future generations					
CS 3	Our bank implements special programs to minimize its negative impact on the natural environment.					
CS 4	Our bank targets sustainable growth, which considers the future generations.					
CS 5	Our bank supports the non-governmental organizations working in the problematic areas.					
CS 6	Our bank contributes to the campaigns and projects that promote the well-being of society.					
	CSR toward Customer					
CC 1	Our bank protects customer rights beyond the legal requirements.					

CC 2	Our bank provides full and accurate information about its products/services to its customers.					
CC 3	Customer satisfaction is highly important for our bank.					
	CSR toward Legal (Government)					
CL 1	Our bank always pays its taxes on a regular and continuing basis.					
CL 2	Our bank complies with the legal regulations completely and promptly.					
Trust in Management		**SD**	**D**	**N**	**A**	**SA**
		1	2	3	4	5
TM 1	Employees' needs and desires are very important to the bank.					
TM 2	I trust my manager.					
TM 3	The manager takes the employees' opinions into consideration.					
TM 4	I trust the decisions that the management makes.					
TM 5	My managers practice open communication and give clear feedback.					
Employee Engagement		**SD**	**D**	**N**	**A**	**SA**
		1	2	3	4	5
EE 1	I really put a lot of effort into my job at this bank.					
EE 2	Sometimes I get so focused on my work that I lose track of time.					
EE 3	I am fully involved in my work at this bank.					
EE 4	My mind often wanders to other things when I am working.					
EE 5	I am highly engaged (interested and motivated) in my job					
Responsible Leadership (RL)		**SD**	**D**	**N**	**A**	**SA**
		1	2	3	4	5
RL 1	My manager is aware of the interests of stakeholders (employees, customers, community etc.).					
RL 2	Before making decisions, my manager considers how employees, customers, and other stakeholders will be affected.					
RL 3	My manager seeks input from employees and other stakeholders when making important decisions.					
RL 4	My manager balances the needs of employees, customers, and other stakeholders before making decisions.					
RL 5	My manager tries to reach an agreement among employees and other stakeholders who are affected by decisions.					
Employee Job Performance (Task and Contextual Performance)		**SD**	**D**	**N**	**A**	**SA**
		1	2	3	4	5
EJP 1	I complete my tasks on time.					
EJP 2	I exceed my job objectives.					
EJP 3	I ensure that I meet service and quality standards to a great extent.					
EJP 4	I respond quickly when problems arise.					
EJP 5	I help coworkers when they have heavy workloads.					
EJP 6	I volunteer to take on tasks that are not formally required.					
EJP 7	I willingly cooperate with others to get the job done.					
EJP 8	I support the organization even when it is not part of my duties.					

Thank you for your participation!

Appendix 4: Results of normal distribution

Items	Mean	Median	Standard deviation	Excess kurtosis	Skewness
CE1	3.875	4.000	0.946	0.871	-0.943
CE2	4.178	4.000	0.838	1.792	-1.179
CE3	3.845	4.000	0.948	0.610	-0.836
CE4	3.812	4.000	0.901	0.292	-0.675
CE5	3.928	4.000	0.895	-0.133	-0.598
CE6	4.178	4.000	0.871	1.479	-1.156
CS1	3.978	4.000	0.802	0.900	-0.737
CS2	3.985	4.000	0.837	1.031	-0.843
CS3	3.860	4.000	0.912	0.527	-0.748
CS4	4.153	4.000	0.808	1.628	-1.046
CS5	3.656	4.000	1.028	-0.015	-0.625
CS6	3.978	4.000	0.916	1.392	-1.076
CC1	4.156	4.000	0.889	1.427	-1.137
CC2	4.326	4.000	0.797	1.757	-1.226
CC3	4.413	5.000	0.758	1.713	-1.285
CL1	4.295	4.000	0.845	2.060	-1.332
CL2	4.306	4.000	0.832	1.758	-1.250
EE1	4.453	5.000	0.659	0.566	-0.979
EE2	3.947	4.000	0.848	0.704	-0.768
EE3	4.421	5.000	0.681	0.802	-1.013
EE4	3.331	4.000	1.257	-0.844	-0.457
EE5	4.243	4.000	0.800	1.685	-1.131
TM1	4.062	4.000	0.876	1.022	-0.985
TM2	4.153	4.000	0.820	0.794	-0.853
TM3	4.052	4.000	0.861	1.009	-0.931
TM4	4.090	4.000	0.821	0.877	-0.837
TM5	4.075	4.000	0.893	0.226	-0.807
RL1	4.203	4.000	0.839	1.472	-1.126
RL2	4.116	4.000	0.832	1.897	-1.143
RL3	3.982	4.000	0.860	1.314	-0.955
RL4	4.030	4.000	0.825	1.016	-0.874
RL5	3.975	4.000	0.872	1.504	-1.025
EJP1	4.398	4.000	0.675	1.833	-1.071
EJP2	4.018	4.000	0.856	0.675	-0.832
EJP3	4.351	4.000	0.654	1.020	-0.797
EJP4	4.388	4.000	0.651	1.574	-0.957
EJP5	4.321	4.000	0.742	1.955	-1.134
EJP6	4.067	4.000	0.847	1.241	-0.950
EJP7	4.251	4.000	0.722	0.481	-0.739
EJP8	4.175	4.000	0.854	1.124	-1.065

Source: Author's own work

Appendix 5: Acknowledgments

Every doctoral journey begins with an aspiration, but it is shaped and completed by many people along the way. Looking back, I realize that this dissertation is not only the outcome of years of reading and research, but also a reflection of the support, patience, and encouragement I received from many people. I would therefore like to take a moment to acknowledge those who became an important part of this journey. My journey to Hungary was made possible through the Stipendium Hungaricum Scholarship, awarded by the Tempus Public Foundation (TPF). I am deeply grateful to the Ministry of Bangladesh for nominating me and the people and government of Hungary for providing this opportunity in this wonderful country. This scholarship opened the door to an important chapter of my academic life, and I will always remain grateful for the opportunity it gave me to pursue my PhD in Hungary.

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