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

Doctoral (Ph.D.) Thesis

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1. INTRODUCTION

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). It is widely acknowledged by scholars and practitioners that many organizations, particularly in the banking sector, play an important role in demonstrating social responsibility through accountability, transparency, community engagement, and employee well-being in response to stakeholder pressures and societal and ethical obligations (LESSA, COELHO, and SANTOS, 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. In a developing country like Bangladesh, social responsibilities of banks and financial institutions were dominated by external drivers, primarily through 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 of 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. The incident drew global attention and put pressure on organizations such as H&M and Inditex, forcing them to comply with labor and sustainability standards, to adopt more structured, compliance-based, and ethically grounded CSR practices to ensure employee welfare, occupational safety, fair treatment, and psychological well-being.

1.2 Problem statement

Employees in the banking 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. 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.

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. 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. 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 addressed by implementing ICSR programs.

On the other hand, Employee engagement 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 EE 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 EE 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 COVID-19 pandemic has dramatically changed human lifestyles and created a new normal in the business environment. During the pandemic, people began paying 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. In Bangladesh, CSR has been actively promoted and institutionalized through the central bank policy attention, and banks allocate resources to CSR activities. In this context, CSR is increasingly visible in banking, but its value to employees remains unclear. Scholars in Human Resource Management (HRM) and organizational experts prioritized it as a promising area with significant potential. 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 (HAN et al., 2025), 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). Thus, less attention has been given to internal stakeholders, such as employees, and to the outcomes they experience. 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

The primary aim of this study is to examine the strategic role of CSR on employee job performance through the interactions of 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 employees, society, customers, 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).

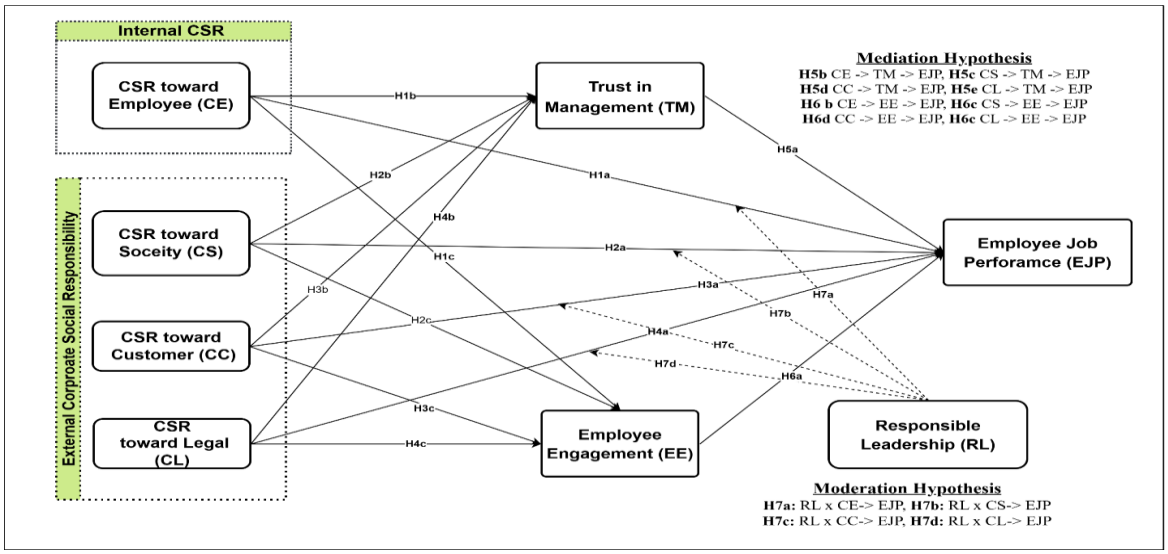


Figure 1. Conceptual framework

Source: Author's own work

1.5 Hypothesis development

The study comprises the following seven hypotheses and several sub-hypotheses to examine the research questions (see Table 1).

Table 1. Summary of proposed 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.

2. METHODOLOGY

2.1 Research design

The present study follows a systematic and step-by-step research onion framework for designing and conducting research (see Figure 2). The model offers a thorough and methodical framework for designing research, clarifying methodological options, and ensuring that each decision is carefully evaluated based on the research objectives.

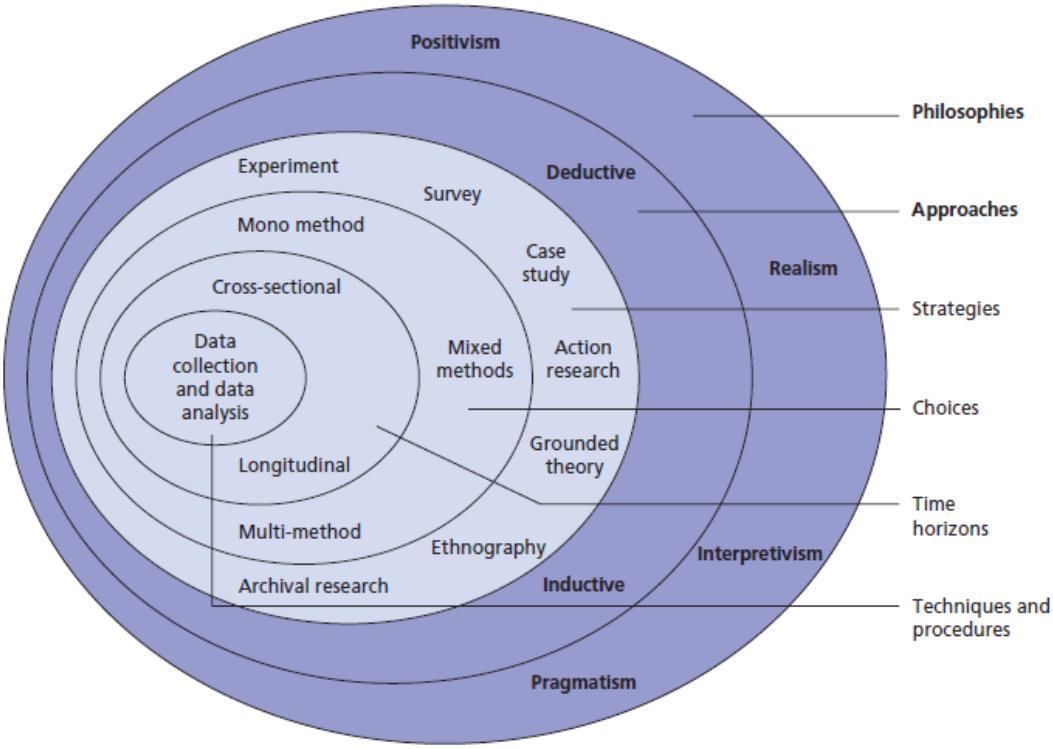


Figure 2. Research onion model

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

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 guarantee that the research approach is both coherent and specifically designed to properly address the research issues. This approach has a major advantage, 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. The model has also been employed to discern research methodologies and procedures in management. The six steps have been aligned with the current study and with the requirements of quantitative, cross-sectional analysis.

2.2 Data collection technique and method

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. 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. 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.

2.3 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 (1984), 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 (see Table 2) adopted from prior empirical research.

Table 2. Definitions of constructs and sources of measured scales

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 (2006); TURKER (2009); 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 (2006, 2022a)
Trust in management (TM)	Employees' confidence in the organization's management is based on their belief in managerial fairness, transparency, and openness.	FREUND (2014); LOOR ZAMBRANO, SANTOS-ROLDÁN and PALACIOS-FLORENCIO (2025)
Responsible leadership (RL)	Leadership behavior that emphasizes ethical decision-making, stakeholder engagement, and the balancing of stakeholder interests, including broader societal impacts.	VOEGTLIN (2011); 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, (1998); GOODMAN AND SVYANTEK, (1999); BHAT AND BASHIR, (2025)

2.4 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. It is used when researchers intentionally select participants or when the population is defined by specific characteristics, experiences, or experts relevant to the study's objectives.

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%. Regarding data collection channels, 40% of the data were collected digitally via Google Forms, while the remaining 60% were obtained through in-person interviews 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. Considering the inclusion of 40 latent items in this investigation, a minimum sample size of 350 respondents is necessary.

2.5 Data analysis and statistical methods

The original data were analyzed using statistical approaches, including both descriptive and inferential statistics, to draw conclusions. Exploratory factor analysis and descriptive statistics were conducted using SPSS Version 29. The hypothesis was tested using SmartPLS v.4.1.1.4. This approach allows examination of mediation and moderating effects. 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, 2022). The method of SEM is continually evolving, offering benefits such as its ability to analyze non-normal data and small sample sizes. 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.

3. RESULTS AND ANALYSIS

3.1 Descriptive analysis of the respondents

A total of 601 valid responses from banking employees were analyzed to describe the respondents' demographic characteristics. The gender distribution indicates a male workforce participant, with 462 respondents (76.6%) compared to 141 female respondents (23.4%). 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). 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.

3.2 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. The systematic evaluation of PLS-SEM and the required statistics for measuring the reflective and formative models are presented in Figure 3.

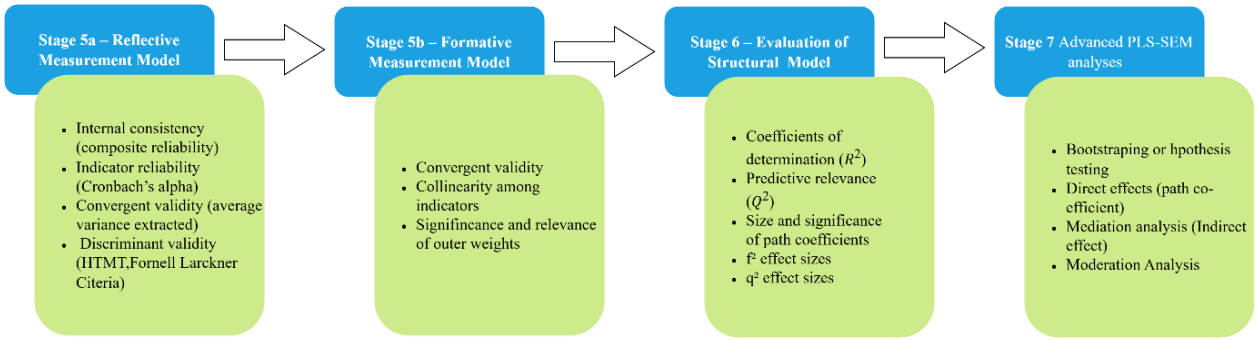


Figure 3. The systematic evaluation of the PLS-SEM reflective and formative measurement model

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.

3.2.1 Evaluation of the reliability of indicators

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 show 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. It means, these indicators should be eliminated as they may explain the construct variances.

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.

3.2.2 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. Reliability is generally considered acceptable when values exceed the 0.70 threshold. In the results, 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. 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. Another primary measure of internal consistency is composite reliability (CR). The results show that the values for all constructs ranged from 0.752 to 0.905, comfortably exceeding the ideal value of 0.70. This indicates strong reliability across the measurement processes. Generally, higher values indicate greater reliability.

3.2.3 Assessment of convergent validity

Convergent validity was evaluated using the AVE. According to the criteria established by FORNELL and LARCKER (1981), convergent validity is confirmed when the values for each construct are greater than 0.50. As observed, the majority of the constructs meet the required threshold. 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 greater than 0.60, the construct's convergent validity may still be considered adequate. After removing three items, the AVE values meet the recommended criteria, ensuring internal consistency, reliability, and convergent validity.

3.2.4 Discriminant validity

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 ratio of correlations as a more rigorous and sensitive measure for detecting a lack of distinctness. According to HENSELER et al. (2015), 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 deletion of overlapping items or merging the two constructs into a single latent variable.

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. 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.

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. As observed, all HTMT ratios are below the 0.85 threshold; 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.

3.3 Assessing PLS-SEM results of the structural model (inner model)

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 R^2 (coefficient of determination), effect sizes (f^2), and predictive relevance (Q^2) to assess its explanatory and predictive capabilities.

3.3.1 Collinearity assessment

Structural model coefficients are estimated using regression analysis, but strong correlations among predictor constructs can bias coefficient estimates and standard errors. Therefore, assessing collinearity of the structural models should be done in the beginning using VIF. According to HAIR et al. (2022), VIF values above 5 indicate likely collinearity issues, while values between 3 and 5 may also signal potential concerns. In Table 3, 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 the path coefficients and to conclude with an analysis of the model's explanatory and predictive power.

Table 3. 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

3.3.2 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 4 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, an R-squared value in the range of 0.33 to 0.67 can be interpreted as moderate predictive accuracy in a behavioral research context. 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 R-squared values obtained are acceptable and indicate that the structural model has satisfactory predictive relevance (ADJIMAH, ATIASE, and DZANSI, 2023).

Table 4. 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

3.3.3 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. The f^2 statistics evaluate 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 5, the path from CC → EE is 0.145, indicating a near-medium effect. Similarly, EE → EJP demonstrates f^2 value of 0.226, which states a significant medium effect size. This also claims that engaged employees make a substantial contribution to improved job performance. This finding is consistent with prior studies that highlight employee engagement as a critical driver of individual performance outcomes. The CE → TM relationship is 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.

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. 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 5. The assessment of 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

3.3.4 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 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. 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 the guidelines of PLS-SEM, 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 6, 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. Additionally, the Root Mean Square Error (RMSE) and Mean Absolute Error (MAE) were used to assess a model's predictive accuracy. 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 6. 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, the RMSE values range from 0.679 to 0.847, while the MAE values range from 0.495 to 0.653 across the 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 predicted RMSE and MAE results confirm that the proposed model has satisfactory predictive performance for all endogenous constructs.

3.3.5 Model fit assessment

The Standardized Root Mean Square Residual (see Table 7), 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 7. 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.

3.4 Advanced PLS-SEM analyses – mediation and moderation

3.4.1 The results of the direct hypothesis

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 8). 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 8. 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 determine whether a relationship between two variables is strong enough to be "real" or if it occurred 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 specifies whether the effect is positive or negative. In such cases, the significance threshold 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 a direct significant positive relationship with TM ($\beta = 0.342$, $t = 6.061$, $p < 0.01$) and EE ($\beta = 0.097$, $t = 1.951$, $p = 0.05$). 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.

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. 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. 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.

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 8. 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

3.4.2 Assessment of mediating effects

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 key psychological and managerial mechanisms that operate beyond direct relationships, as supported by the existing body of knowledge.

The findings reveal that the effects of different CSR dimensions operate through distinct employee-related mechanisms. As can be observed in Table 9, trust in management (TM) fully mediates the relationships between CE and EJP ($\beta = 0.039$, $t = 2.378$, $p = 0.009$), and CC and EJP ($\beta = 0.025$, $t = 2.333$, $p = 0.010$), whereas TM partially mediates the relationship between CS and EJP ($\beta = 0.020$, $t = 1.869$, $p = 0.031$).

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.

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 EE 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.

Table 9. 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

3.4.3 Assessment of moderation effects

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 10, 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 10. 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 4, 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.

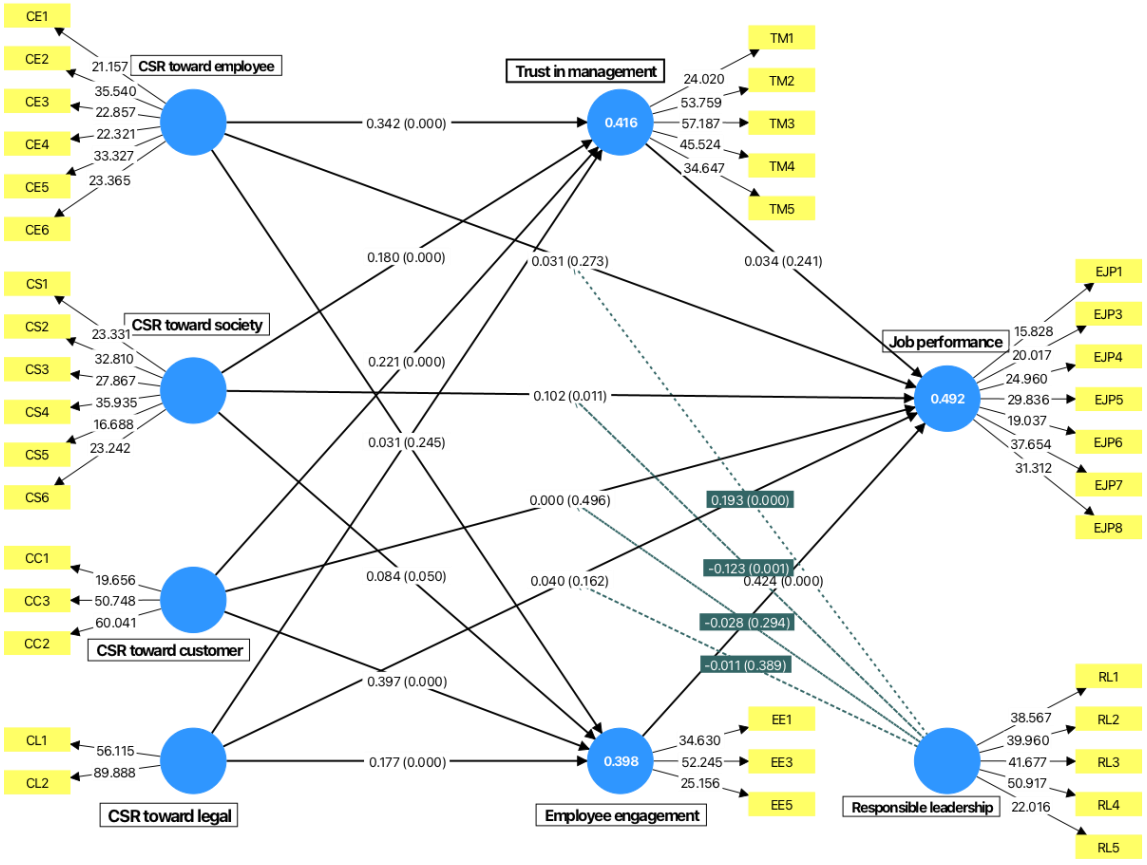


Figure 4. The graphical output of the structural model, the path coefficient

Source: Author's own work

4. DISCUSSION OF FINDINGS

This study examines employees' perceptions of CSR and their job outcomes. It also tests two mediating variables, i.e., trust in management (TM), employee engagement (EE), and responsible leadership (RL) as a moderating variable to evaluate the indirect and contextual impacts between CSR dimensions and employee job performance (EJP). 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 aims 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.

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. 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. In a 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). However, contrary to theoretical and practical expectations, as in prior studies, CE (H1a) did not directly affect 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.

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. 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. 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.

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), engagement (MONFERRER TIRADO et al., 2024), trust and justice (MANZOOR et al., 2023), meaningful work and affective commitment (NTALIANIS and BOURANTA, 2025). 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 the view that socially responsible companies generate better operating performance than their peers among less socially active companies. For example, companies in both developed and emerging markets, including the US, Europe, China, and Indonesia, delivered superior performance (i.e., higher returns on assets and equity). Research strongly supports that these socially responsible companies are often measured by ESG and CSR scores.

The CSR-toward-customer hypothesis (H3a) does not directly affect EJP, but it has significant effects 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 and the belief that customers support 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, and 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 (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. 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, in turn, 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 guidelines. 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), and 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.

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, i.e., reduced burnout, 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 results for RL and CS (H7b) showed 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 internal CSR initiatives. 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. 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.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 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. 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. 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.

5.2 Theoretical implications

From a theoretical standpoint, the findings significantly advance CSR literature. 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 a reciprocal 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.

5.3 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 can strengthen employees' positive perceptions of the organization and motivate them to perform better in an inclusive organizational culture (WOLF et al., 2024). 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's policy directions should also include employee well-being programs and emphasize the critical role of ICSR programs for banks, since CSR spending is centered on society and the community.

5.4 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 and 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.

6. 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 of the research, 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 Bangladesh's banking sector, 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, which targets eight sectors, lacks guidance for employees in public or private banks. These findings may prompt policymakers in the banking industry to reconsider CSR directives beyond an external focus.

7. LIST OF PUBLICATIONS

Peer-reviewed scientific publications related to the thesis

1. **MIAH, M.T.,** CHAKROBORTTY, T., AFRIN, K.H., DANCS, A. and FEKETE-FARKAS, M., (2025) 'Does Corporate Social Responsibility Support Progress Toward Achieving Sustainable Development Goals in Bangladesh?' *Journal of Public Affairs*, *25*(3), p.e70064. https://doi.org/10.1002/pa.70064. **(Scopus-Q1, WOS).**
2. GAYBULLAEV, O., **MIAH, M.T.** and ERDEI-GALLY, S. (2026) 'The impact of corporate sustainability practices on firms' financial performance using the TCCM framework'. *Discover Sustainability*. https://doi.org/10.1007/s43621-026-03151-7 **(Scopus-Q1).**
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5. MIAH, M., **MIAH, M.T.,** WALTER, V. and SZABÓ-SZENTGRÓTI, G., (2025) 'Pro-environmental behavior as a driver of organizational sustainability: insights from a bibliometric analysis'. *Discover Sustainability*, *6*(1), p.1439. https://doi.org/10.1007/s43621-025-02291-6. **(Scopus-Q1).**
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9. **MIAH, M.T.,** ERDEI-GALLY, S., DANCS, A. and FEKETE-FARKAS, M., (2024) 'A systematic review of Industry 4.0 technology on workforce employability and skills: Driving success factors and challenges in South Asia'. *Economies*, *12*(2), p.35. https://doi.org/10.3390/economies12020035. **(Scopus-Q2, WOS).**
10. TALUKDER, S.C. and **MIAH, T.M.,** (2023) 'Mapping the trajectory of organizational leadership development: A bibliometric analysis'. *Acta Carolus Robertus*, *13*(2), pp.34-49. https://doi.org/10.33032/acr.4401. (MTMT).

Other peer-reviewed scientific publications

11. **MIAH, M.T.,** AIUPOVA, N., ERDEI-GALLY, S. and FEKETE-FARKAS, M., (2025) 'Digital entrepreneurship ecosystems: Then vs. now-a future perspectives'. *Digital Business, 5 (1), 100110*. https://doi.org/10.1016/j.digbus.2025.100110. **(D1 Rank, ABDC-C, Scopus-Q1, WOS).**
12. NAZARUDDIN, L.O., **MIAH, M.T.,** SUSANTY, A., FEKETE-FARKAS, M., NAÁRNÉ TÓTH, Z. and BALÁZS, G., (2024) 'Apple fruit preference and food mile problems under halal supply chain'. *Journal of Islamic Marketing*, *15*(5), pp.1364-1395. https://doi.org/10.1108/JIMA-03-2023-0088. **(ABDC-B, Scopus-Q2, WOS).**

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14. **MIAH, M. T. (2026)** 'Employee perceptions of internal corporate social responsibility: The mediating role of trust in employee engagement'. *PUEB Horizons: A Doctoral Conference for Innovative Research, Poznań University of Economics and Business, Poznań, Poland.*

Book chapter

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