PRIMARY RESEARCH

Exploring the association of corporate social responsibility and employees’ organisational citizenship behaviour: A study in Pakistan

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Abstract
The motivation of the study was to find the link between Corporate Social Responsibility (CSR) and Organisational Citizenship Behaviour (OCB) among employees in the Pakistani context. Although in previous research, the studies have investigated how CSR influences organisational outcomes, there remains limited research examining its effects on employees’ attitudes and behaviour. To address this research gap, the current study examined the link between CSR programs and OCB. Further, the current study considers the range of criticisms regarding managerial imposition of ethical values on employees. This study also examined the variables of communication satisfaction and Perceived Organisational Politics (POP). This study was based on primary questionnaire data from over 200 non-managerial employees from a single case study organisation in Pakistan. The study found that three elements of CSR: CSR regarding the government, customer and social issues were significant in promoting or fostering employee’s OCB. Interestingly, the results indicated that CSR towards employees was not significant for employee’s OCB. The results also demonstrated that POP and communication satisfaction fully interfere the association between CSR and OCB. The theoretical and practical implications of the results are discussed, and suggestions are offered for future studies.

INTRODUCTION

Background
CSR is a significant practice in today’s business landscape. Recently, studies have found that CSR activities are linked with the intangible firm resources and enhance the market value of the company (Hawn & Ioannou, 2016; Mohamed & Arafa, 2016). The European Commission study conducted in 2010, noted that CSR ‘is more pertinent than before’ and is ‘important for securing employees; and customers’ long-term trust’ (Alshannag, Basah, & Khairi, 2017; Steurer, 2010). In research conducted by IBM relating to business leaders’ perceptions of CSR, a survey of 250 companies found that CSR is not considered as a generous activity among these companies but they view CSR more as a growth opportunity (Dewi, Mataram, & Siwantara, 2017; Pohle & Hittner, 2008).

Prior research has studied CSR from an economic view in terms of enhancing firm performance, financial productivity (Margolis, Elfenbein, & Walsh, 2011) and Customer Satisfaction (CS) (Nugraha & Indrawati, 2017; Orlitzky, Schmidt, & Rynes, 2003; Wood & Jones, 1995). A smaller body of work has shifted from profit orientation to considering the social benefits of implementing CSR (Rupp, Shao, Thornton, & Skarlicki, 2013; Valentine & Fleischman, 2008). Some of these studies have focused on external employees and how CSR enhances a company’s image to attract employees (Albinger & Freeman, 2000; Ng & Burke, 2005; Strand, Levine, & Montgomery, 1981). CSR is a good tool to attract job seekers, CSR enhances intentions of employees to stay with the organisation and employees like to accept offers from the socially responsible organisations (Albinger & Freeman, 2000; Greening & Turban, 2000). However, quite few studies have considered the link between CSR

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investigated the link between CSR and OCB in a neglected area. CS and POP. Regarding context, this study and OCB, while also considering the mediating variables of political effect perception on their work-related attitude. by examining how employees’ CSR perceptions affect their OCB. Most of the CSR research has focused on the Western culture, mainly United States (US) with researchers predominantly studying this concept of CSR on other developed economies (Jackson & Artola, 1997). The CSR is a growing agenda, and this concept of CSR originated from the Western culture has moved geographically to many developing countries. Also, the external and social groups in the developing countries pressurized companies to conduct business ethically. The practice of CSR in Asia is gaining momentum (Viswesvaran & Deshpande, 1996). Yet little work has considered CSR as it relates to companies operating in Pakistan. Because of the rising demand of CSR and disclosure about company’s policies nationally and internationally, Pakistani companies are struggling hard to remain competitive and compete internationally (Fariduddin, 2007). Recently in the past decades, the CSR studies focus has shifted to the developing countries—particularly in Asia. Mostly, CSR and OCB studies have been done in China (Newman, Miao, Hofman, & Zhu, 2016; Lee, Song, & Kim, 2015; Zheng, 2011), which is a markedly different from the national context of Pakistan. Considering Pakistan’s relatively imperfect market situation and long-term cultural traditions, the effect of CSR implementation on employees’ perspectives in Pakistan may be quite different from those described in the US, other Western countries, and the emerging work examining developing contexts, such as that of China.

Existing research has found inconsistent evidence about the dimensions of CSR and their effect on OCB. Some research has found that all dimensions of CSR (customers, the government, employees, and social & non-social) affect OCB (Zheng, 2011), while other research has found that only the social dimension of CSR is important for enhancing OCB (Newman et al., 2016). However, research in this area has been limited in scope, context and theory. In relation to scope, the current study combined the two fields of organisational behaviour and CSR, while also considering some of the criticisms of CSR. No model has previously explored the effect of employees’ CSR communication and political effect perception on their work-related attitude and OCB, while also considering the mediating variables of communication CS and POP. Regarding context, this study investigated the link between CSR and OCB in a neglected national, economic, social, and cultural context as that of Pakistan. Studying this relationship from the perspective of this developing nation will help bring new insights to this field. Regarding theory, there is a need for theoretical synthesis on the question regarding which dimension of CSR (customers, the government, employees and social & non-social) is important in enhancing employees’ work behaviour. Thus, overall, this study examined how CSR and OCB are related, which dimension of CSR is critical for enhancing employees’ OCB, and how POP and CS mediate the association of CSR with OCB.

LITERATURE REVIEW
CSR Conceptualisation
CSR is an activity that businesses are obliged to undertake in order to fulfil their stakeholders’ responsibilities (Carroll, 1991). Bowen and Johnson (1953) is recognised as the ‘founder of CSR’ (Carroll, 1991) and defined CSR as a company taking responsibility for making policies, following decisions and performing actions that are beneficial for the entire society (Bowen & Johnson, 1953). Jones (1980), a prominent writer of CSR, stated that it is not an easy task to define CSR and concise CSR components; thus, CSR is considered as a continuous process as opposed to clearly defined outcomes. Wood (1991) defined Corporate social performance as “a business organization’s configuration of principles of social responsibility, processes of social responsiveness and policies, programs, and observable outcomes as they relate to the firm’s societal relationships”. According to the recent study, CSR can be categorised as three components comprising of economic, social, and environmental responsibility (Sareela, 2008).

Traditionally, studies were conducted to understand how CSR impacts business profitability and how it accounts for gaining competitive advantage and firm image in the market (Orlitzky et al., 2003). Mostly, studies sought to understand how CSR boost financial advantage for the companies (Margolis et al., 2011). Subsequently, scholars have also considered how a company may gain advantage from practising CSR towards other stakeholders (Carmeli, Gilat, & Waldman, 2007; Greening & Turban, 2000), such as employees and customers (Wood, 1991). A limited number of studies have explored how CSR, current employees, and work related attitudes are related (Rupp et al., 2013). According to the research CSR is a good tool to attract job seekers, and it enhances intentions of employees to stay with the organisation (Greening & Turban, 2000). Studies have shown that, during economic recession, job seekers pay less attention to firms’ CSR practices (Maignan & Ferrell, 2001). The study found that the corporate image and
job satisfaction are positively related. Whereas, the corporate image and turnover intentions are negatively related (Riordan, Gatewood, & Bill, 1997). Research has also found that the CSR plays an important role in attracting, motivating and retaining organisational employees (Peterson, 2004).

An interesting study of the CSR is related to the authenticity of CSR programs. The study revealed that employees' satisfaction, with commitment to and trust in the organisation enhance, if they are involved in the development of the CSR policies (McShane & Cunningham, 2012). Employees feel more contented if they are a part of the CSR program (Brammer, Millington, & Rayton, 2007). Likewise, study has also shown that CSR raised employees' ethical attitudes, company’s ethical standards (code of conduct and reward system), and is the mediating factor for these relations (Valentine & Fleischman, 2008). In this study, Turker (2009) four dimensions of CSR (customers, government, employees, and social, non-social) is used to analyse the CSR activities of the organisation.

**Conceptualisation of OCB**

Organ (1988) is known as the 'father of OCB', who expanded the original work of Katz (1964). For Organ (1988), OCB is an 'employee’s behaviour that is discretionary and is not directed by any reward system formal or informal and is integral for proper working of the organisation.' Organisational behaviour may be categorised as in-role behaviour and out-role behaviour (Katz, 1964). For in-role behaviour, the activities of the individual are non-discretionary and are directed by the formal reward system. In contrast, out-role behaviour is discretionary, and no incentives are attached. For some researchers, the boundaries between in-role and out-role behaviour are unclear (MacKenzie, Podsakoff, & Ahearne, 1998; Paine & Organ, 2000). In 1994, Van Dyne, Graham, and DiNesih (1994) suggested obedience, loyalty and participation as new components of OCB. Podsakoff and Mackenzie (1994) proposed seven typical dimensions for OCB, as follows:

1. Voluntary action—to help others.
2. Sportsmanship—the ability to deal with challenging situations.
3. Organisational loyalty—being true to the organisation even in adverse circumstances.
4. Organisational compliance—fulfilling tasks according to procedures and policies.
5. Individual initiative—to work for the betterment of the company beyond one’s approach.
6. Civic virtue—helping other in completing their tasks and sharing others work load.
7. Self-development—improving one's skills for the betterment of the company’s performance and one's job.

The concept of OCB has increased in popularity over the years, with many factors contributing to this. First, although OCB is not linked to reward, employers do base their decisions regarding promotion, training and advancement on employees' extra-role behaviour. Second, extra-role behaviour enhances organisational performance (Organ & Ryan, 1995; Podsakoff & Mackenzie, 1994). Third, studies have shown that extra-role behaviour influences attitudes towards the job and enhances satisfaction and commitment (Dunlop & Lee, 2004). Employees who demonstrate a high level of OCB are often categorised as top performers in an organisation (Nielsen, Hrivnak, & Shaw, 2009). Research has found that OCB increased job satisfaction, and employees' motivation, and promoted teamwork (Chompookum & Brooklyn Derr, 2004). To further determine the relationship between OCB and CSR, it is better to investigate which dimension of CSR is most significant for enhancing the OCB of the employees.

**Conceptualisation of Communication Satisfaction**

Communication is a process of interacting and building relationships (Duncan & Moriarty, 1998). It plays a major role in organisations’ failure and success (Orpen, 1997). The literature critical to CSR also argues that CSR programs may lack free communication. CSR programs are not properly communicated or implemented. CSR programs in the form of corporate policies limit the thinking process of employees. As employees abide to follow policies made by the management, instead of using their own thinking process in different situations. Some argue that organisation's CSR policies are made by the influencing parties in the organisation, without any consent from other members of the group—they flow as top-down communication. These rules are transferred from top to bottom, without any involvement of other parties in the organisation (Morris & Lancaster, 2006).

Such type of policies impact communication satisfaction which is very important for effective functioning of the CSR program. To see whether CS mediates the relationship between CSR and OCB, I included this as a potential mediating variable. CS is measured in the literature with a variety of scales. For the current study, I used items drawn from Canary, Riforgiate, and Montoya (2013) scale. This five-dimension scale comprises 20 questions specifically relating to communication about organisational policies. These elements relate to the disclosure in an organisation about
policies during meetings, human resource communication, co-worker interaction, supervisor/co-worker interaction, written instruction and personal expression (relating to freedom of speech employees have and to voice their opinion).

Conceptualisation of Perceived Organizational Politics
According to Mintzberg and Mintzberg (1983), politics in an organisation can be defined as behaviour intended to enhance one self, over the organisational outcomes. A specific definition of organisational politics is ‘a procedure in which one tries to achieve personal or group goals by influencing, directly or indirectly other employees in the organisation by following formal or informal norms’ (Drory & Romm, 1990).

In the literature and criticisms of CSR, it is argued that politics are involved in the implementation and enforcement of firms’ policies. Politics exist whenever stakeholders must choose between finite resources (Stansbury & Barry, 2007). Therefore, critics argue that, whenever ethics or CSR programs are developed, they are not free from politics and often contain the views of those in authority (Stansbury & Barry, 2007). Further, because policies and practices flow down from senior management, CSR principles are modified according to the preferences of the upper members of organisations (Morris & Lancaster, 2006) and amended according to the person in power (Czarniawska & Sevón, 1996). Leadership decisions relating to spending money and time on CSR activities are taken by the individual managers in the company (Robins, 2008) and made by a self-selecting group of managers, who may lack desirable local knowledge about social and environmental policies and are not representative of the wider community (Robins, 2008).

Saul (1995) claimed that firms are busy making ‘a conformity society which is a new form of feudalism’. CSR is not for employees to understand and practice, but to be ‘read, signed and accepted’ (Helin & Sandström, 2010). As Farrell and Farrell (1998) study suggested, the language of the corporate policies can reduce employees’ authority, instead of them giving free moral resources. Critics have argued that CSR programs are modified and created according to the person in power in an organisation. Subsequently, a previous study found that politics in organisation affect perceptions of CSR (Gupta, Briscoe, & Hambrick, 2017). Therefore, I incorporated POP in my study to see how POP mediates CSR and OCB. I used Kacmar and Baron (1999) scale to measure POP in this study. This scale is based on three components: general political behaviour, go along behaviour (involve in political behaviour to get others’ favour), and pay and promotion.

Study Objectives
The purpose of the study is to see how CSR and OCB are related. I sought to explore which dimension of CSR (customers, the government, employees, or social and non-social stakeholders) is advantageous in enhancing employees’ citizenship behaviour in an organisation. To explore how CS and POP mediate CSR and OCB. The study’s objectives were as follows:

1. To examine (in the Pakistani context) whether employees’ CSR perceptions impact their self-reported OCB.
2. To examine which dimensions of organisational CSR policies (customers, government, employee, social and non-social stakeholders) affect employees’ self-reported OCB.
3. To examine whether employees’ perceptions of organisational politics or CS affect their perceptions of their organisation’s commitment to CSR.
4. To examine whether employees’ perceptions of organisational politics or CS of CSR policies affect their OCB.

Conceptual Framework
Figure 1 presents the study’s hypothesised causal model. The link of variables CSR, POP, CS and employees’ OCB is depicted in the proposed framework. I expected that perceptions of organisational social responsibility would be related to OCB, and that CS & POP would interfere CSR and employees’ organisational citizenship behaviour. As previously noted, CSR perceptions and employees’ organisational performance (Rupp et al., 2013) and OCB (Hansen, Dunford, Boss, Boss, & Angermeyer, 2011) is connected. Subsequently, I hypothesised that employees’ perceptions of organisational politics and CS would be related to employees’ citizenship behaviour.

The model in Figure 1 assumes that employees’ organisational behaviour is associated with organisational POP and CS. They are critical determinants of building perceptions of CSR in an organisation. As observed, a high level of communication strategies leads to a better corporate image, and a company’s good communication program counts for a company’s social responsibility (Schmeltz, 2012). Also, the companies with a liberal political ideology advance more CSR activity than do companies with a conservative political ideology (Gupta et al., 2017). Based on these findings, I hypothesised that the CSR perceptions and OCB would be mediated by POP and CSR.
FIGURE 1. Conceptual framework

**Development of Hypotheses**

Based on the research problems and conceptual framework discussed above the hypotheses of this study are discussed next: Previous studies have shown that CSR and OCB are related to one another (Hansen et al., 2011; Rupp et al., 2013; Zheng, 2011). OCB enhances job satisfaction (Dunlop & Lee, 2004) and encourages teamwork (Chompoonum & Brooklyn Derr, 2004). To the best of my knowledge, none of the previous studies have investigated CSR and OCB concepts in the Pakistani context. Thus, this study examined employees’ CSR perceptions and linked them to employees’ work-related attitude OCB in Pakistan. Thus, the first proposed hypothesis was:

**H1:** Employees’ CSR perceptions are significantly related to employees’ work-related OCB.

Although there has been much work conducted on CSR and work-related behaviour and attitude, few studies have examined the dimensions of CSR (Newman et al., 2016; Valentine & Fleischman, 2008; Zheng, 2011; Zhang, Di Fan, & Zhu, 2014). There is a need to investigate further which dimensions of CSR are important for enhancing OCB. Therefore, in this study, I examined whether CSR towards employees, customers, the government, and social & non-social stakeholders is significantly linked to employee’s OCB. This led to the following hypotheses:

**H2:** Employees’ CSR perceptions towards customers will be significantly related to their OCB.

**H3:** Employees’ CSR perception towards government will be significantly related to their OCB.

**H4:** Employees’ CSR perception towards employee will be significantly related to their OCB.

**H5:** Employees’ CSR perception towards social & non-social stakeholders will be significantly related to their OCB.

From a research perspective, politics in an organisation lead to higher turnover intentions (Cropanzano, Howes, Grandey, & Toth, 1997). Studies have conducted research relating to POP and individual work-related attitude and found that POP can lead to high level of anxiety, high stress, low job satisfaction and low job commitment (Kacmar & Baron, 1999). In this study, POP was an important variable to look at because it is a part of the criticism of CSR that policies based upon politics may impact CSR perceptions and employee’s work related behaviour. There is not much work related to CSR and organisational politics, but one study has also found that politics in the workplace are linked CSR activities (Gupta et al., 2017). In addition, previous studies have not considered POP when studying association of CSR with OCB. Thus, this study linked employees’ CSR perceptions and OCB by considering the interfering role of POP. This led to the following hypothesis:

**H6:** Perceived organizational politics will mediate employees’ perception of CSR and OCB.

According to research CS can be defined as the individual’s contentment with the flow of information and communication within the organisation (Nakra, 2006). Communication is a multidimensional process that is related to individuals’ satisfaction with the amount and quality of information flow in the organisation (Downs, 1990). This study linked employees’ CSR perceptions and OCB by considering the interfering role of CS. Therefore, I developed the following hypothesis:

**H7:** Communication satisfaction will mediate the employees’ CSR perception and OCB.

**RESEARCH METHODOLOGY**

The research was conducted in a recognized service organisation in Pakistan. The data were gathered from employees...
working in a single organisation by using a structured survey method. The target population for this study was Pakistan and the sample selected was from the services sector in the Punjab region. The study questionnaire comprised of four sections, each of which measured a key variable of this study: CSR, OCB, POP and CS. CSR is the independent variable, OCB is the dependent variable and CS and POP are the mediating variables. The questionnaire was developed from established scales in the literature. The questionnaire was developed using a Likert scale, varying from 5 (‘strongly agree’) to 1 (‘strongly disagree’). The final section considered the general background information of the respondents relating to age, gender, occupation and work experience. Cronbach’s measure is used to check the internal validity of the variables.

| Attribute        | Options | Percentages |
|------------------|---------|-------------|
| Sex              | Male    | 67.0        |
|                  | Female  | 33.0        |
| Age              | 18-25   | 14.0        |
|                  | 26-35   | 52.0        |
|                  | 36-45   | 25.0        |
|                  | 46-55   | 5.0         |
|                  | 55+     | 4.0         |
| Work experience  | 0-2 years | 25.0       |
|                  | 3-5 years | 41.0       |
|                  | 6-9 years | 20.0       |
|                  | 10+ years | 14.0       |
| Education        | secondary | 3.0        |
|                  | Diploma  | 5.0         |
|                  | Bachelor’s | 20.0       |
|                  | Postgraduate | 61.0     |
|                  | Other    | 11.0        |
| Organizational level | Upper level | 4.0      |
|                  | Middle level | 27        |
|                  | Lower level | 69        |

For participating in the study, an email was sent with the invitation letter to the organisation’s management along with study objectives and possible contribution to the study outcomes. Since the survey was to be conducted in Pakistan, I adopted an online data collection procedure, and sent the webhosted survey link to the organisation, which the organisation sent to its employees. The survey was distributed to 300 randomly selected full-time employees, who worked for more than 6 months and was limited to nonmanagerial employees. For reducing potential biases, the identity of the respondents was protected in the survey and the employees were told that their surveys will remain confidential and anonymous. The respondents were given a full month to complete the questionnaire. I sent a follow-up email reminder to the organisation in the middle of the month. The response rate of the survey was 70%, 211 respondents returned the completed questionnaires. The respondents’ personal information attained from the returned questionnaires.

SPSS was used to analyse the data and following methods were used. The descriptive analysis was used to analyse the profile of the respondents. This measured the mean, variance, percentiles and frequencies of the characteristics. The linear regression and correlation were conducted to see how variables were connected. Baron & Kenny (1986) mediation regression was used.

**RESEARCH ANALYSIS**

For this study, Cronbach α for variables fell in the range within 0.996 and 0.772. The value for the independent variables (CSR towards social stakeholders, employees, the government and customers) was highest, with 0.9. For the mediators and dependent variables (CS, POP and CS), the value was between 0.75 and 0.8, which showed good reliability. The internal consistency for all the dependent, indepen-
dent and mediating variables was acceptable. Correlation analysis with two asterisks in two-tailed test is significant with values at $p < 0.01$ and $p < 0.05$. All the relationships were significant according to the $p$-value, and correlation was positive among all the measures. The findings of the $p$-value showed that OCB is positively connected to CSR and it is significant ($r = 0.151, p < 0.05$)—see the values given in Table 2. OCB was positively connected and is significant to the CSR towards the government ($r = 0.165, p < 0.05$), CSR towards employees ($r = 0.086, p < 0.01$), CSR towards social and non-social stakeholders ($r = 0.173, p < 0.05$) and CSR towards customers ($r = 0.180, p < 0.05$).

**TABLE 2. Intercorrelation matrix and scale reliability analysis**

|       | $M$  | $SD$ | $CSR$  | $OCB$  | $CSR$ Social | $CSR$ Emp | $CSR$ Cust | $CSR$ Gov | CS | POP |
|-------|------|------|--------|--------|--------------|-----------|------------|-----------|----|-----|
| CSR   | 1.19 | 4.27 | (966)  |        |              |           |            |           |     |     |
| OCB   | .803 | 3.79 | .151*  | (.797) |              |           |            |           |     |     |
| CSR social | 1.16 | 4.47 | .929** | .173*  | (.923).      |           |            |           |     |     |
| CSR emp | 1.27 | 4.26 | .922** | .86**  | (.895)       |           |            |           |     |     |
| CSR cust | 1.33 | 4.09 | .942** | .180** | (.913)       |           |            |           |     |     |
| CSR gov | 1.36 | 4.21 | .912** | .165*  | (.874** (.955) |           |            |           |     |     |
| CS    | 1.03 | 3.67 | .507** | .201** | (.831)       |           |            |           |     |     |
| POP   | 1.06 | 3.61 | .384** | .361** | .410**       | .389**    | .306**     | .296**    | .425** | (.772) |

*. Correlation significant at the 0.05.
**. Correlation significant at 0.01. (*) the alpha coefficient of reliability

Based on the results presented in Table 3, according to the standardised beta coefficient ($\beta$), I accepted the hypotheses regarding CSR towards social & non-social stakeholders ($\beta = .119; p < 0.05$), CSR towards the government ($\beta = .98; p < 0.05$) and CSR towards customers ($\beta = .18; p < 0.05$). The result indicated that CSR (government, social & non-social, customers) is associated with OCB. Based on a statistically significant relationship, I accepted H2 (employees’ CSR perceptions towards customers are significantly related to their OCB), H3 (employees’ CSR perceptions towards the government are significantly related to their OCB) and H5 (employees’ CSR perceptions towards social & non-social stakeholders are significantly associated with their OCB) in the context of Pakistan. However, CSR towards employees ($\beta = .055; p < 0.05$) are not a significant predictor of OCB ($p > .05$); thus, I rejected H4 (employees’ CSR perceptions of CSR towards employees is not significantly linked to their OCB) in the Pakistani context.

**TABLE 3. Regression analysis beta and significance value**

| Unstandardized Coefficient Beta | Std.Error | Standardised Coefficients Beta | $t$-Value | Sig |
|--------------------------------|-----------|--------------------------------|-----------|-----|
| 1 constant                      | 3.349     | .176                           | .180      | 19.008 | .000 |
| CSR cus                        | .041      | .175                           | .175      | 19.402 | .000 |
| (Constant)                     | 3.389     | .175                           | .175      | 19.402 | .000 |
| CSR gov                        | .040      | .165                           | .165      | 2.424  | .016*|
| (Constant)                     | 3.558     | .194                           | .194      | 18.341 | .000 |
| CSR emp                        | .044      | .086                           | .086      | 1.254  | .211 |
| (Constant)                     | 3.259     | .216                           | .216      | 15.054 | .000 |
| CSR social                     | .047      | .173                           | .173      | 2.543  | .012*|

1. Dependent variable: OCB * significant at 0.05 (2-tailed).

**Mediation Regression Analysis**

For analysing mediation multiple regression was run. It is conducted according to Baron and Kenny (1986) four step process. In step 1, mediators POP and CS are regressed on CSR. In the analysis, CSR perception was significantly connected to POP (.343, $p \leq .01$) and CS (.439, $p \leq .01$). In step 2, the OCB is regressed on the CSR perceptions. The results of the regression found that CSR and OCB are significantly related (.102, $p \leq .05$). In step 3, OCB is simultaneously regressed on CSR and the POP & CS. To consider this step valid, the value of the mediator must impact the dependent measure. The values predict that OCB was significantly linked to
Finally, in step four the value of \( c' \) path must be less when the OCB is regressed on both the CSR and POP & CS as opposed to when OCB is alone regressed on the CSR. For this final analysis, the value dropped from .102 (\( p \leq .05 \)) to .10 (ns) in the case of POP, and from .102 (\( p \leq .05 \)) to .045 (ns) in the case of CS. This indicates complete mediation (Baron & Kenny, 1986) among the variables. Findings of the results are given in Tables 4 and Table 5 and Figure 2 display the values.

**TABLE 4.** Results of multiple regression analyses CSR, POP and OCB (\( N = 211 \))

| Predictors | Step 1 | Step 2 | Step 3 | Support Mediation |
|------------|--------|--------|--------|-------------------|
| Step 1: M on IV | .343** |        |        | Yes |
| POP regressed on CSR |        |        |        | |
| Step 2: DV on IV |        | .102* |        | Yes |
| OCB regressed on CSR |        |        |        | |
| Step 3: DV on IV and M |        | .268** |        | Yes |
| OCB regressed on POP and CSR |        | .010 |        | |
| Step 4: Mediation effect POP |        |        |        | Full Mediation |

*Note* *p < .05. **p < .01.

**TABLE 5.** Results of multiple regression analyses CSR, CS and OCB (\( N = 211 \))

| Predictors | Step 1 | Step 2 | Step 3 | Support Mediation |
|------------|--------|--------|--------|-------------------|
| Step 1: M on IV | .439* |        |        | Yes |
| CS regressed on CSR |        |        |        | |
| Step 2: DV on IV |        | .102* |        | Yes |
| OCB regressed on CSR |        |        |        | |
| Step 3: DV on IV and M |        | .130** |        | Yes |
| OCB regressed on CS and CSR |        | .045 |        | |
| Step 4: Mediation effect CS |        |        |        | Full Mediation |

*Note* *p < .05. **p < .01.

**FIGURE 2.** Theoretical framework with values *p < 0.05, **p < .01, \( a = \) path weight when predicting M on X \( b \) & \( c' = \) Regression values when both M and X, are used to predict Y \( c = \) Regression weight when predicting Y on X

After conducting regression, correlation and other analyses on the survey responses, based on the statistical values and findings, I accepted H1—that employees’ CSR perceptions are related to their OCB in Pakistan. In order to analyse which dimension of CSR is important in enhancing OCB, I accepted H2 (employees’ customer related CSR perception...
are positively related to their OCB), H3 (employees’ government related CSR perception is significantly connected with their OCB) and H5 (employees’ social & non-social CSR perceptions are positively associated to their OCB). After analysing the study’s findings, I can say that CSR perceptions related to customers, government, social & non-social components are significantly linked with OCB in the Pakistani context. However, employees’ CSR perceptions related to employees were found not to be significantly connected to OCB (in contrast to H4). Thus, I rejected H4 because this relationship was not statistically significant. Moreover, based on the four-step mediation analysis discussed in the previous chapter, I accepted H6 (POP mediates the employees’ perceptions of CSR and OCB) and H7 (CS mediates employees’ perceptions of CSR and OCB). Based on the research findings, I can say that POP and CS intervene CSR and OCB relationship in Pakistani culture.

RESEARCH FINDINGS

The study found a strong connection between CSR and OCB. The findings of the study in the Pakistani context are similar to the findings of the research conducted in other parts of the world such as China, Korea and Singapore (Lee et al., 2015; Newman et al., 2016; Zheng, 2011). Further, looking at which dimensions of CSR are important in enhancing OCB, the results showed that CSR related to the government, social & non-social stakeholders and customers is important in enhancing OCB. However, CSR towards employees was not found to be influential. This contrasts with the findings of the studies conducted in other cultural settings. According to the research conducted by Zheng (2011) in a Chinese context, all determinants of CSR are significant in enhancing OCB. In the Malaysian context, a study found that CSR towards employees, the environment and customers was significant; however, CSR towards the government and society was not a significant predictor of OCB (Jung & Hong, 2008). In addition, in the Korean context, CSR towards employees was significant in enhancing OCB (Lee et al., 2015). Thus, based on the research conducted in different cultures and regions, the determinants of CSR may vary according to cultural context.

Association among POP, CSR and OCB

The study introduced the idea that POP may act as an intervening factor in analysing the connection among CSR and OCB. Previous studies have not considered this variable when analysing this relationship. The existing studies have widely used firm familiarity, job satisfaction, affective commitment and organisational commitment (Lee et al., 2015; Newman et al., 2016; Zheng, 2011) as the mediating variables when studying the relationship between CSR and OCB. According to this study’s finding, POP has an intervening relationship with CSR and OCB. In the framework, a third variable (POP) was inserted into the analysis of the CSR ~ OCB relationship to improve understandings of this relationship—that is, to determine whether the relationship is mediated by third variable (POP), so that the causal sequences could be modelled, such as CSR causes POP, and POP causes OCB: CSR ~ POP ~ OCB. The results of this study indicated that this causal relationship was accepted—CSR affected POP, which subsequently affected OCB.

Relationship between CS, CSR and OCB

The current study, considered that CS may be an important factor in determining the relationship between CSR and OCB. Previous studies have not considered CS when exploring the link between CSR and OCB. I found that CS fully mediates the relationship between CSR and OCB. ‘Fully mediates’ means that a causal effect is formed by CS. According to the findings, CS has an intervening relationship with CSR and OCB. The findings of the study revealed that the level of CSR activities in the firm affects CS, which subsequently affects employees’ OCB. The three variables showed a casual effect, as presented in Figure 2. The findings of the mediation process showed that these three variables were connected, but how (positively or negatively) these variables affect each other needs further explanation.

IMPLICATIONS

CSR and OCB are related

The study showed that CSR and OCB are interrelated in the Pakistani context. The CSR activities of the firm affect employees’ work-related behaviour. The results are somewhat like previous studies conducted in other areas of the world (Lee et al., 2015). Previous studies have also indicated a significant association among CSR and OCB; however, the precise connection within CSR and OCB has varied across different cultural settings.

CSR towards employees not related to OCB

The study revealed that the CSR towards employees was not related to their OCB in the Pakistani context. CSR towards customers, the government and social & non-social determinants was having a significant relationship with OCB. I suggest that this may reflect the cultural differences among regions demonstrated in the existing research, and may be due to the relatively recent adaptation of CSR in Pakistan. CSR is a developing agenda in Pakistan that is appearing...
among philanthropic firms. Although companies and individuals have been participating in charity and philanthropic activities for some time, new trends relating to the rights of employees began developing in the 1990s. Thus, it seems that, even when a company such as Service Pakistan voices a commitment to employee welfare, the employees themselves are not necessarily recognising this as a aspect of CSR activities.

**Other aspects of organisational culture are neglected**

A final implication of the study was that POP and CS mediate the relationship between CSR and OCB. Thus, to my knowledge this is the first study which has considered the role of POP and CS in studying CSR programs and employees’ work-related behaviour. Given the significant influence of POP and CS on CSR and OCB, these results account for practical as well as theoretical implications in the field of CSR. The study demonstrates that POP and CS are important signals of employees’ work-related attitudes, and they are important to consider in CSR models when examining OCB and other work-related outcomes.

**Limitations**

were collected from one geographical location and from a single organisation, yet limiting the generalisation of the findings. Thus, this study should be conducted in other geographical regions of the world and other sectors and industries. It would be of interest to see whether these results could be replicated to more developed nations and economies where the context for POP and CS, and CSR initiatives are more widespread.

A second possible limitation is of the self-reported nature of the OCB measure. The survey questions asked participants to report their own behaviour related to work. This raises the prospect of social desirability response bias. This could be reduced if future studies include both self-reports and supervisor ratings to assess OCB.

A third thing to consider is that this study only answers ‘what?’ questions, yet raises many ‘why?’ questions, since this study only discusses which CSR determinants are significant and which are not. Further research could seek to address questions regarding why only certain determinants affect OCB.

Finally, this study’s examined data were purely quantitative in nature. However, the results raised questions that require in-depth responses. Thus, in future, it may be preferable to use mixed method approach to answer the why questions and reasons behind the cause.

**Conclusion**

Overall, the aims of the study were achieved because the results indicated that CSR perceptions affect the work-related behaviour of employees, and employees’ OCB is related to their company’s responsible activities. This study found that POP and CS play a significant role in association between CSR and OCB. The current study opens new horizons for future research to examine this relationship in more depth, given that the findings demonstrated that these variables have full mediation effect.

Notwithstanding the mentioned limitations, this research offers noteworthy contributions and value. This is the first study to consider the new variables of POP and CS when studying the relationship between CSR and OCB. Previous research was conducted by examining CSR and work-related attitudes; however, future research needs to consider this issue from the perspective of organisational culture— particularly considering the role of organisational culture in developing CSR activities and employees' work-related attitudes. Thus, this study highlights new areas for future research to consider. Further, the present study has extended existing studies of CSR and OCB to a Pakistani context. In addition, it has confirmed a number of previously suggested relationships between CSR items and OCB, and found intriguing variance from prior studies regarding the lack of connection between CSR towards employees and the OCB reported by those employees. For each of the above reasons, the study contributed to the field of CSR and related measures.

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