Positive Influence of Employees' Perception Towards CSR Initiatives on Job Attitude In NALCO

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Abstract- **In today's business environment, corporate social responsibility is a hot topic. Employees are a company's most valuable asset. Employee performance is significantly influenced by corporate social responsibility practices. The goal of the study was to see if there was a link between employee perceptions of corporate social responsibility (CSR) and employees' job attitude at NALCO. It also looked at the impact of environmental consciousness as an exogenous variable. Furthermore, this research investigates the impact of job satisfaction on organizational commitment. Data was collected from 145 employees of NALCO using the structured questionnaire. Smart PLS-SEM Statistical software was used to test hypotheses. Employees' perception of corporate social responsibility has a positive impact on employees' job attitudes in the organization, according to the findings. Practical implications were discussed, and future research directions were recommended.**

Keywords: Perceived CSR; environmental consciousness; job satisfaction; organizational commitment, NALCO

I.   INTRODUCTION

Corporate social responsibility is a concept that has been in existence in India since long. The concept though existed in an unorganized format during pre-independence era yet the Indian companies were aware of their responsibilities towards social development. History provides that the Indian companies used to contribute towards providing education, health and other kinds of social services. The man behind these initiatives was Mahatma Gandhi who basically taught the Indian companies that time to fulfill their societal responsibilities. Today India is considered to be one among the top Asian countries as far as corporate social responsibility activities are concerned. As per Asian Sustainability Ranking (ASR), India has been ranked fourth among Asian countries in respect of laying increasing emphasis on the concept of corporate social responsibility in the year 2009. On individual level also, there are 4 Indians among '48 Heroes of Philanthropy' according to 2009 and 2010 list of Forbes Asia. This very well depicts the awareness of corporate social responsibility among Indian citizens (The Hindu, 2010). The rise in corporate social responsibility activities has been a result of Government initiatives to a great extent. The Government of India has taken several measures in this regard. There has been change in CSR regulations from time to time. However, there are differences in the CSR regulations for private companies and the public sector companies which is always a matter of debate.

The Company Act was recently updated in 2019 with certain additional amendments that came into effect on 31st July 2019 by the assent of the Indian President, Mr. Ram Nath Kovind. At present, the Act mandates that companies with a profit of more than Rs. 5 crore (US $700,675), turnover of Rs.1,000 crore (US $14 million), and net worth of more than Rs.500 crore (US $70 million) have to spend at least two percent of their three years' annual average net profit towards CSR activities. As per the data available for the FY 2014-15 to FY 2018-19, companies with an overall expenditure of around Rs.47,939 crores towards the CSR initiatives had invested Rs.5,896 crores for rural developments, Rs.144 crores in the area of technology incubation, Rs.4,842 crores towards environmental sustainability, Rs.815 crores for the protection of heritage & arts, Rs.1,534 crores towards gender equality and women empowerment, Rs.15,484 crores in the field of education, Rs.141,094 crores towards poverty alleviation & healthcare and Rs.3,116 crores for other social projects in India.

According to academic and practical researchers, several factors affect the strategic application of CSR, such as alignment with business and corporate culture as well as with social needs and sincerity. Once they satisfy these factors, employees perceive CSR activities more favorably and positively. Employee perception of CSR activities plays an important role in both increasing loyalty and decreasing turnover rate internally. Hence, this study focuses on employee perceptions of CSR activities, providing additional insights to enhance greater understanding of the impact CSR tactics may have on employees.

This study develops and tests a simple model of antecedents and consequences of employee perceptions of CSR. Carroll's (1979) pioneering work proposes a popular four-part definition of CSR, suggesting that corporations have four responsibilities – economic, legal, ethical, and philanthropic – to be good corporate citizens. Researchers keep trying to develop the concept of CSR according to current societal needs and other environmental conditions (Brown & Dacin, 1997; Sen & Bhattacharya, 2001). This study defines employee perception of CSR activities as the degree to which employees perceive a company supports

the activities related to a social cause. In addition, it investigates the consequences of employee perception of CSR activities on employees' job attitudes i.e. job satisfaction and organizational commitment.

II. LITERATURE REVIEW

A. Corporate Social Responsibility

Enderle and Tavis (1998) define corporate social responsibility as 'the policy and practice of a corporation's social involvement over and beyond its legal obligations for the benefit of the society at large'. According to the definition by Angelidis and Ibrahim (1993), corporate social responsibility is 'corporate social actions whose purpose is to satisfy social needs'. Lerner and Fryxell (1988) suggest that CSR describes the extent to which organizational outcomes are consistent with societal values and expectations. According to McIntosh, et al. (1998), at its grass roots, being socially responsible has been a concern very much related to the rationale that businesses are more likely to do well in a flourishing society than in one that is falling apart. Over the past decades, both the concept and the practice have evolved as a reflection of the challenges created from an ever-changing society and many different definitions of what CSR really means have been set out.

B. Employee Perceptions of CSR and Job attitudes

Valentine & Fleischman (2008) have observed that CSR activities lead to job satisfaction of the employees of various fields. Researchers have suggested that company's strategies should be merged with CSR to improve the company's profile job satisfaction rate of employees and employee engagement is a key to sustainable success, therefore, it becomes important for companies to explain the importance of taking care of local communities and the environment. In addition to this, companies should also provide with good working conditions so that they can feel good about their company and consequently have a strong commitment and improve their job satisfaction and morale. They are the primary stakeholder and are first line contact for customers. Employees will not be able to convey the message to the customers accurately if they are not aware of the efforts made by the company. They are the once who execute CSR strategies and are directly engaged in CSR practices. Many companies have designed the corporate philanthropic programs in a way that the employees get establish good faith and strong business reputation which improves the employees' morale and productivity and employees get opportunities to strengthen their professional and interpersonal skills through informal training program under employee volunteer programs which increases the morale of the employees to improve the job satisfaction resulting in less turnover (Lantos, 2002) and leads to strong organizational commitment of the employees (Stites & Michael, 2011). Employee perception towards company's CSR activities is positive work outcomes. It also helps the employees to develop the skills like social networking and group identification (Caldwell & Andereck, 1994). Many researchers have stated that companies with CSR image provides an organizational identification which raise to a very clear organizational visibility amongst the stakeholders, especially present employees or even who are seeking job have a positive influence and helps the employer to attract the job seeker segment as they get attracted towards company's norms which are practicing CSR. Companies have realized that activities like employee volunteer programs may enable to increase the morale and productivity of employees (Geroy et al., 2000) and have designed the corporate philanthropic programs in a way that the employees get establish good faith and strong business reputation which improves the employees' morale and productivity.

C. Environmental Consciousness

Environmental consciousness is defined as the perception of an organisation, group, or individual about environmental concepts such as environmental protection, environmental policy, environmental management and environmentalism (Chaudhry et al., 2016; Ahmed et al., 1998). Environmental consciousness can help companies to strengthen the process of environmental management and fulfill regulations issued by the government. From a psychological point of view, environmental consciousness refers to certain psychological factors that are related to human tendencies to engage in pro-environmental behavior (Schultz & Zelezny, 2000). Meanwhile, Kollmuss & Agyeman (2002) define environmental consciousness as the level at which someone knows the impact of human actions on the environment. Judge and Krishnan (1994) stated a traditional idea in which attention to environmental issues would negatively affect company performance, because of spending more money. In addition, many companies whose environmental obligations are only to avoid sanctions for regulations that requires them, rather than consciously caring about environmental issues.

III. RESEARCH OBJECTIVES

The objectives of the studies are as follows.

- To explore the level of awareness of the CSR activities undertaken in the company among the employees of NALCO.

- To understand the relationship between environment consciousness, perception of employees for CSR and dimensions of job attitude i.e. job satisfaction and organizational commitment in NALCO.

IV. HYPOTHESIS DEVELOPMENT

Based on empirical studies, the hypotheses of the study are given below;

H1: Environmental Consciousness has an impact on Employees' perceptions toward CSR

H2: Employees' perceptions of CSR are positively associated with job satisfaction.

H3: Employees' perceptions of CSR are positively associated with organizational commitment.

H4: Job satisfaction affects organizational commitment.

H5: There is a perception difference among the employee towards CSR activities across their job position and work experience.
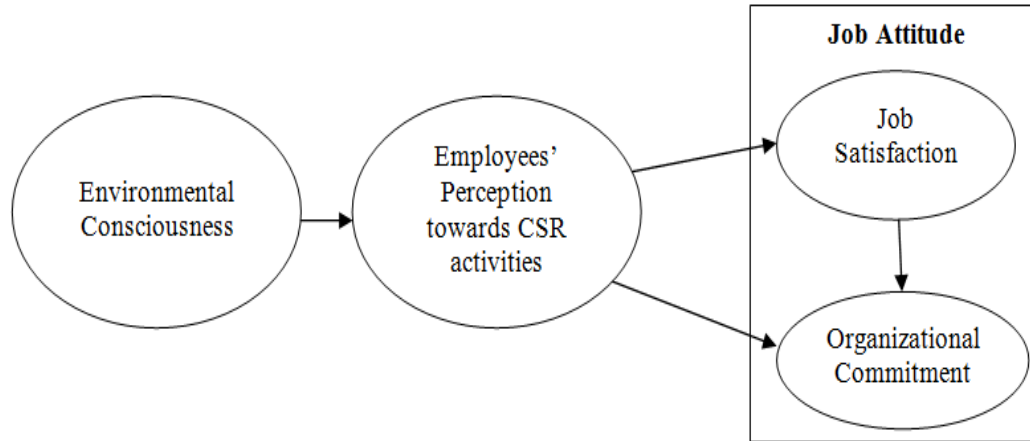

Figure 1: Conceptual Model (Source: Literature review)

V. RESEARCH METHODOLOGY

The research design of the study is descriptive in nature. The study is descriptive because an effort has been made to study the current status, prevailing practices, point of view/opinion, processes and the nature of activities and programme initiated by the organization in the field of CSR and the perceptions of the respective employees on the CSR activities. A purposive sampling method has been adopted for the selection of 145 employees irrespective of their designation and department. This study is based on both types of sources of data, primary and secondary. The primary data are those which are collected a fresh and for the first time and thus happen to be the original in character. The secondary data on the other hand, are that which have already been collected by someone else and which have already been passed through the statistical process. A Structured questionnaire had been used as the main tool for data collection. The questionnaire was prepared in consultation with the help of experts and all due care in comprehensiveness before its use. Pilot testing of this preliminary questionnaire was performed. After simplifying the language, final questionnaire was prepared for the study. This final questionnaire was in the English language. The layout of the questionnaire included two different sections. First section includes questions related to demographic profile and job attributes. The demographic profile of the employees was measured with the help of the questions like age, gender, and educational qualification. Similarly, the questions like name of the organisation, type of organisation, job position, and department were used to study the job characteristics. The second part of the questionnaire includes the statements related to four important variables i.e. environmental consciousness, employees' perceptions towards CSR activities, job satisfaction and organizational commitment. The environmental consciousness was measured with eight items adopted from (Mishal et al., 2017) by using a five point likert scale. The employees' perception towards CSR was measured with 12 items adopted from (Maignan and Ferrell, 2001). The items of CSR perception were based on ethical, legal, economic, and discretionary. This specific CSR scale has been adopted in recent years in most of the CSR related literature, and it is a recognized mechanism for measuring an organization's socially responsible activities from the employees' perception. Similarly, Job satisfaction was measured by establishing employees' perception of their organization job. It was estimated by using a five-point Likert-type scale. Employees general job satisfaction rate was obtained to get an overall work attitude response. Cammann (1983) job satisfaction scale was adopted in this study. Further, organizational commitment was measured a nine-item shortened version of the 15-item OC Questionnaire (OCQ) (Mowday et al., 1979) was applied. The reliability of each construct were measured with the help of Chronbach Alpha and the reliability scores were found to be more than the cutoff value of 0.7 (Nunnally, 1978). AMOS Statistical software was used to test hypotheses.

VI.Data Analysis

A. Respondents' Profile

The data related to demographic characteristics like age, gender and education were presented in the frequency distribution table given below. Along with that the information related to job were also important for understanding employee's perception toward corporate social responsibility and the results are discussed in the same table 1.

Table 1: Respondents' Profile

Variable	Levels	Frequency	Percent
Gender	Male	100	69.0
	Female	45	31.0
Age	Less than 30	72	49.7
	30 – 40 years	30	20.7
	40 – 50 years	24	16.6
	50 and above	19	13.1
Education	Under Metric	3	2.1
	Intermediate	22	15.2
	Graduate	80	55.2
	Post Graduate or above	40	27.6
Job Department	Production / Technical	49	33.8
	Finance	35	24.1
	HR	33	22.8
	Marketing / Sales	28	19.3
Job Position	Executive / Managerial	29	20.0
	Non-executive / Non-managerial	116	80.0
Work Experience	Less than 5 Year	28	19.3
	5- 10 Years	47	32.4
	10 - 15 Years	42	29.0
	Above 15 Years	28	19.3

Source: Primary data

It can observed from the table 1 that out of 145 respondents, 69.0% are male respondents and rest 31.0% are female respondents, mostly are graduated (55.5%), followed by master's degree (27.6%). Regarding age, most of the respondents are under the age of 30 years old (49.7%), maximum have 5 to 10 years of volunteer experience (32.4%). In case of job position, maximum 80% of the respondents were in non managerial positions, whereas, 33.8% are from production department, followed by 24% from finance department.

B. Structural Equation Modeling

Structural Equation Modeling (SEM) is a family of statistical models that seek to explain the relationships among multiple variables. In doing so, it examines the structure of inter-relationships expressed in a series of equations, similar to a series of multiple regression equations. These equations depict all of the relationships among the constructs (the dependent and independent variables) involved in the analysis (Hair et al., 2013). SEM takes a confirmatory (hypothesis testing) approach to the multivariate analysis of a structural theory, one that stipulates causal relations among multiple variables. The causal pattern of inter-variable relations within the theory is specified a priori.

PLS-SEM is a causal modeling approach aimed at maximizing the explained variance of the dependent latent constructs. Instead of using the model to explain the covariation between all the indicators, PLS-SEM provides parameter estimates that maximize the explained variance (R2 values) of the dependent constructs. The method therefore supports 'Prediction-oriented goals' (i.e. explaining / predicting the target constructs in the structural model). Its flexibility (i.e. almost no limiting assumptions regarding the model specifications and data) and its comparatively high statistical power make the PLS method particularly adequate for SEM applications that aim at prediction or theory building. In the current study, the Smart PLS 3.0 which is based on Partial Least Squares approach software is used for testing the hypotheses in the conceptual model.

- **Outer Model Assessment (Measurement Model)**

The assessment of the measurement model focus on the reliability and validity of each latent construct for the reflective constructs. The measurement model evaluations are assessed by their indicator reliability or loadings, internal consistency, convergent validity, discriminant validity (Hair et al., 2013). The reflective constructs of the study namely, Employees' perception towards CSR, environmental consciousness, organizational commitment, and Job satisfaction are assessed in the table 2 given below.

Indicator Reliability: (Hair et al. 2013) recommends that individual indicator factor loadings for each construct >0.70 confirmatory factor analysis in case of measurement models. It is evident from the table 2 that the individual factor loadings for all constructs are greater than 0.60 confirming the indicator reliability of the factors.

Internal consistency: Internal consistency of the measurement model is checked by the composite reliability. Cronbach (1951) suggested that the composite reliability value greater 0.70 for confirmatory factor analysis. It is evident from the table 2, that internal consistency of the four reflective constructs i.e. Employees' Perception towards CSR (0.989), Environmental Consciousness (0.977), Organizational Commitment (0.973) and Job Satisfaction (0.912) confirming the good internal consistency.

Convergent Validity: The Convergent validity is measured by AVE. Ghozali (2013) suggested that the value of Average Variance Explained should be greater than 0.50. It is evident from the table 2 that the AVE scores of Employees' Perception towards CSR (0.878), Environmental Consciousness (0.801), Organizational Commitment (0.841) and Job Satisfaction (0.775) are greater than the prescribed limits confirming the good convergent validity and explaining that the items converged well on their respective constructs.

Table 2: Outer Model assessment for constructs

Constructs	Items	loadings	AVE	C.R.
Employees' Perception towards CSR	CSRQ1	0.944	0.878	0.989
	CSRQ10	0.909		
	CSRQ11	0.944		
	CSRQ12	0.930		
	CSRQ2	0.927		
	CSRQ3	0.941		
	CSRQ4	0.926		
	CSRQ5	0.932		
	CSRQ6	0.955		
	CSRQ7	0.936		
	CSRQ8	0.946		
	CSRQ9	0.954		
Environmental Consciousness	ECOQ1	0.912	0.801	0.977
	ECOQ2	0.888		
	ECOQ3	0.867		
	ECOQ4	0.899		
	ECOQ5	0.933		
	ECOQ6	0.921		
	ECOQ7	0.957		
	ECOQ8	0.958		
Organizational Commitment	OCQ1	0.896	0.841	0.973
	OCQ2	0.901		
	OCQ3	0.929		
	OCQ4	0.936		
	OCQ5	0.912		
	OCQ6	0.924		
	OCQ7	0.837		
	OCQ8	0.857		
	OCQ9	0.856		
Job Satisfaction	JSQ1	0.862	0.775	0.912
	JSQ2	0.902		
	JSQ3	0.876		

Source: Primary data

Discriminant Validity: the discriminant validity is the degree to which any single construct is different from the other constructs in the model. (Fornell and Larcker, 1981) suggest that the square root of AVE in each construct should be greater than the correlation loadings. According to the Fornell-Larcker testing system, discriminant validity can be assessed by comparing the amount of the variance capture by the construct and the shared variance with other constructs. Discriminant validity is affirmed when the AVE square route of every single construct is higher than the construct's highest correlation with any other latent construct (Hair et al., 2013).

Table 3: Discriminant validity (Fornell-Larcker Criterion)

Constructs	Job Satisfaction	Employees' Perception towards CSR	Environmental Consciousness	Organizational Commitment
Job Satisfaction	0.880			
Employees' Perception towards CSR	0.203	0.937		
Environmental Consciousness	0.077	0.066	0.917	
Organizational Commitment	0.009	0.126	0.500	0.895

Table 3 shows that square roots of AVE values on the diagonal of the matrix are higher than inter correlations of constructs in the respective of all columns. It confirms that all the constructs of have discriminant validity and confirming the constructs differ well from each other.

- **The Inner Model –Structural Model Evaluation**

The inner model is evaluated to assess the path significance as well as to understand the relationship between variables in the hypothetical model through beta coefficients. In order to under the relationship between the variables in NALCO the structural model is assessed and the hypotheses are tested in the subsequent sections.

Structural Model Evaluation and Hypotheses testing for NALCO

Table 4 has listed path coefficients of structural models and hypotheses were tested from the NALCO. T-statistics values are used to assess significance of path coefficients of the bootstrapped model. Path loadings indicate strengths of relationships between independent and dependent variables in case of NALCO.

The causal relationships between the constructs for NALCO were evaluated in the above table 4. It can be observed from the above table that there was positive and significant relationship between environmental consciousness and employees' perception towards CSR (ß=0.486; p<0.05). Thus the hypothesis "There is an impact of environmental consciousness and employees' perception towards CSR in NALCO" is supported.

Table 4: Structural Model Evaluation and Hypotheses testing for NALCO

Path	Beta	T stat.	Sig.
Environmental Consciousness -> Employees' Perception towards CSR	0.486	9.977	0.00
Employees' Perception towards CSR -> Job Satisfaction	0.244	3.765	0.00
Employees' Perception towards CSR -> Organizational Commitment	0.401	5.715	0.00
Job Satisfaction -> Organizational Commitment	0.170	1.861	0.049

Second, it is also evident that the employees' perception towards CSR has a direct and significant impact on job satisfaction (ß=0.244; p<0.05) and hence the hypothesis "The employees' perception towards CSR influences job satisfaction in NALCO" was also accepted. It can be viewed from that above table that the employees' perception towards CSR and organizational commitment was also positively associated (ß=0. 401; p<0.05) and thus the hypothesis "There is positive impact of employees' perception towards CSR on organizational commitment in NALCO" is also supported. Ultimately, there is a positive and significance impact of job satisfaction and organizational commitment was observed (ß=0.170; p<0.05) and the hypothesis "The job satisfaction has an impact on organizational commitment in NALCO" was also supported.
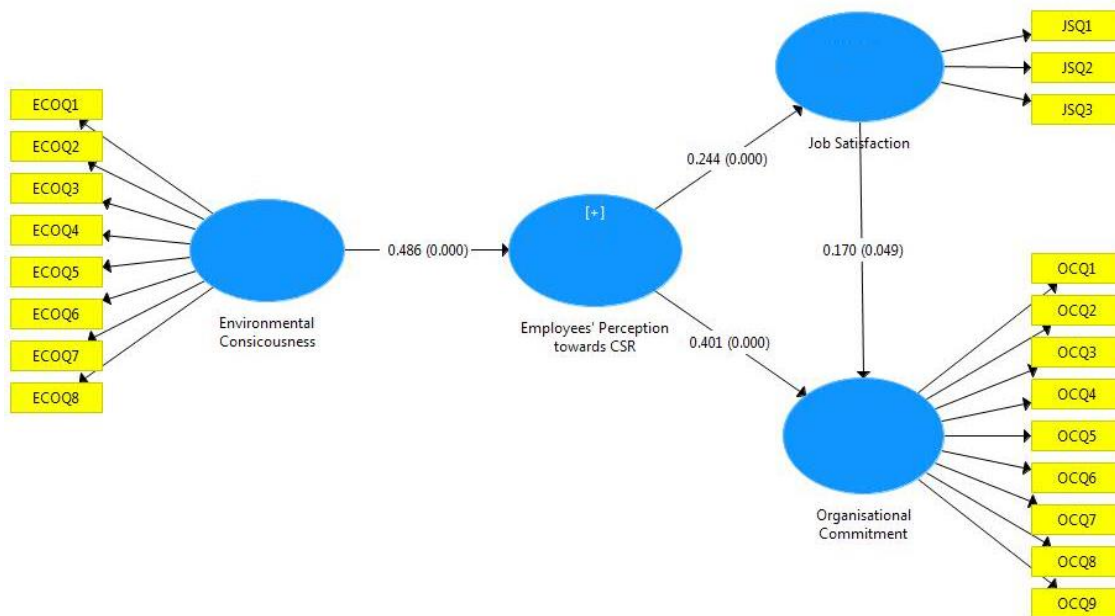

Figure 2: Structural Model Evaluation and Hypotheses testing for NALCO

VII.DISCUSSION

First, we explored the positive impact of employees' perception of CSR in terms of encouraging them to exhibit more cooperative behavior and show more commitment toward achievement of organisational goals. As workers are the prominent internal stakeholders, firms must pay more attention to their internal CSR-related activities. In addition, CSR activities directly influence employees, and they reciprocate with positive behavior. Hence, the top management must conduct its affairs with employees fairly to achieve sustainable development. The current study model also revealed that employees' perception of CSR

affects their behaviors because pertinent CSR initiatives enlighten employees about organizational fairness and thus enhance their levels of organisation commitment. From this perspective, we recommend that organizational management can play a vital role in nurturing the bond between the organization and employees. As the literature identifies CSR contract as an important variable to improve job satisfaction, we suggest that firms should provide incentives for CSR for managers, which can be vital in boosting their motivational level as well as their commitment. CSR week should be observed, so that people and employees awareness can be augmented. This may be done unit wise involving as many employees as possible. In order to strengthen CSR activities, CSR Foundation of NALCO should manned by CSR professionals. The Trust should be broad based with representation of employees. Networking with local NGOs will facilitate effective implementation of the action plan. More employee involvement in CSR activities needs to be encouraged. NALCO can institutionalize voluntarism among employees through appropriate incentives and recognition. Internal performance evaluation of employees should recognize the contribution of employees for community work.

VIII. CONCLUSION

Employee perceptions of CSR, job happiness, and corporate commitment are all investigated in current study. Employee outcomes are heavily influenced by CSR perceptions. Employee results are significantly influenced by constructing a positive and pro-social business image. According to the research, CSR not only improves a company's reputation among potential employees, but it also has an impact on employee job performance. CSR highlights employees' identification with their firm through improving corporate prestige and organisational image in the judgments of external observers. Employee self-definition can be bolstered via CSR. For HRM, CSR is a powerful management and communication tool (human resources managers). The findings of this study have consequences for managers and policymakers in organisations. The company should look for creative approaches to improve public perceptions of corporate social responsibility. CSR enrichment will aid in organisational sustainability by improving employee outcomes.

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