# Unveiling the Connection: How Perceived Corporate Social Responsibility Influences Employee Commitment with Idealism as a Moderator

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## Abstract

Due to the undeniable importance and empirical dearth, the present study aims to examine the relationships between employee perception of Corporate Social Responsibility (CSR) and employee commitment, with the moderating impact of idealism. Both Social Identity Theory (SIT) and Social Exchange Theory (SET) have been used to theoretically support the examined relationships. The sample comprised of four hundred banking employees representing both executive and non-executive levels covering thirteen local commercial banks of Sri Lanka. A structured questionnaire was used to secure data from respondents. The suggested relationships were examined by employing Structural Equation Modelling (SEM). The results showed a strong positive impact between employee commitment and positive perception of CSR. Also, idealism is found to strengthen (moderate) the relationship between CSR perception and employee commitment. The results of this research are expected to contribute empirically, practically and methodologically.

*Keywords:* Corporate Social Responsibility, Employee Commitment, Idealism, Licensed Commercial Banks, Sri Lanka

## Introduction

Over the years, corporate social responsibility (CSR) has emerged as a critical topic within the business community, with growing consensus that CSR practices contribute positively to business success across global contexts (Ng et al., 2024; Chapagain et al., 2024). While substantial research has examined CSR from an organizational level perspective focusing on financial performance, shareholder value, and brand reputation the literature remains relatively sparse on how CSR influences internal stakeholders, particularly

employees (Aguinis & Glavas, 2019; Zambrano et al., 2022). Employees, often regarded as the most valuable assets of an organization, play a pivotal role in sustaining competitive advantage (Ali et al., 2021; Rodrigues et al., 2024). In today's dynamic business environment, securing sustained employee commitment has become a pressing challenge for organizations. Despite various engagement strategies, many firms continue to struggle with retaining a loyal and motivated workforce (Chapagain et al., 2024). Emerging research suggests that employees' perceptions of CSR initiatives can enhance organizational commitment. However, the underlying mechanisms and boundary conditions of this relationship remain underexplored, leaving room for further empirical investigation.

The banking sector, in particular, allocates significant financial resources to CSR initiatives. Yet, research examining the impact of CSR within banking especially from the perspective of employees is still limited (Subba & Kumar, 2018; Ha et al., 2024). This gap is even more pronounced in developing countries, where employee perceptions of CSR and their influence on work related attitudes and behaviors are poorly understood (Miller et al., 2020; Bartholomeusz & Edirisooriya, 2021).

Among the situational factors that influence employees' ethical decision making is the perceived ethicality of their organization. Organizations committed to CSR are often perceived as ethically grounded. Ethical ideology particularly idealism has been shown to shape how individuals interpret and react to CSR activities (Ham et al., 2019; Filosof, 2022). Idealistic individuals, who emphasize moral principles and believe in positive outcomes for all stakeholders, are likely to respond more favourably to CSR initiatives. Nevertheless, the moderating role of idealism in the CSR employee commitment relationship remains largely unexplored.

In light of the theoretical and practical gaps identified, this study has two primary objectives: (1) to examine the influence of employees' perceptions of corporate social responsibility on their organizational commitment, and (2) to explore the moderating effect of idealism on this relationship.

The remainder of this paper is structured as follows. Section 2 presents a comprehensive review of the relevant literature, focusing on the theoretical foundations and empirical evidence linking CSR perception, employee commitment, and idealism. Section 3 outlines the research methodology,

including the sampling design, measurement instruments, and analytical approach. Section 4 presents the results of the structural equation modelling analysis. Section 5 discusses the key findings in relation to prior literature and theoretical implications. Finally, Section 6 concludes the study by summarizing the contributions, outlining practical implications for managers and policymakers, and proposing directions for future research.

**Literature Review**

**Perceived Corporate Social Responsibility and Employee Commitment**

Corporate Social Responsibility (CSR) refers to organizational practices that extend beyond profit motives to address the expectations of various stakeholders, including employees, communities, and the environment (Turker, 2009). Scholars have long investigated the business case for CSR, with initial studies emphasizing external outcomes such as financial performance and shareholder value. However, more recent attention has turned toward micro level CSR particularly its effects on employee related outcomes, including organizational commitment (Aguinis & Glavas, 2012; Zambrano et al., 2022).

Employee commitment is defined as an individual's psychological attachment to the organization, characterized by a strong belief in organizational values, a willingness to exert effort, and a desire to remain with the organization (Hunt & Morgan, 1994). Numerous studies have shown that employees' perceptions of CSR both internal (e.g., fair treatment, employee wellbeing) and external (e.g., community engagement, environmental practices) can foster greater organizational commitment (ALshbiel & Al Awawdeh, 2011; Mory et al., 2016; Ramayah et al., 2022).

Turker (2009) was one of the earliest to empirically demonstrate that CSR directed toward non-social stakeholders, employees, and customers positively influenced organizational commitment. Likewise, Chapagain et al. (2024) found that internal CSR practices in the banking sector had a strong positive association with affective, continuance, and normative commitment. Ahsan and Khalid (2024) also identified that job satisfaction partially mediates the relationship between CSR and employee commitment, with both internal and external CSR dimensions playing important roles.

**Theoretical Foundations: SIT and SET**

Two major theories help explain how perceived CSR shapes employee commitment: Social Identity Theory (SIT) and Social Exchange Theory (SET).

SIT posits that individuals derive part of their identity from their membership in social groups, including organizations (Tajfel & Turner, 1986; Ashforth & Mael, 1989). When employees perceive their organization as socially responsible, they are more likely to feel pride and a sense of belonging, thereby reinforcing organizational identification and commitment (Sorour et al., 2021). A socially responsible organization enhances its prestige, which encourages employees to associate their self-concept with the firm's values and identity (Ng et al., 2024).

In contrast, SET (Blau, 1964) provides a reciprocal lens. When organizations are perceived as benevolent and socially responsible, employees feel an obligation to reciprocate through loyalty and commitment. CSR acts as a signal of organizational care, fostering mutual trust and emotional investment (Rupp & Mallory, 2015). This reciprocal exchange builds a psychological contract that can sustain long term commitment.

Both SIT and SET highlight different but complementary mechanisms identification and reciprocity through which perceived CSR influences employee commitment. Based on the above theoretical and empirical arguments, following hypothesis is developed and tested in this study:

H1: There is a positive relationship between employees' perception of CSR engagement and their organizational commitment.

**Ethical Ideology and the Role of Idealism**

Ethical ideology influences how individuals interpret CSR initiatives. Idealism, as a dimension of ethical ideology, is characterized by a belief that ethical actions should avoid harming others and promote well-being (Forsyth, 1980). Idealists tend to support socially responsible practices and align more strongly with organizations perceived to operate ethically (Ham et al., 2019; Filosof, 2022).

Idealistic employees are more likely to perceive CSR activities as authentic and meaningful, which may further strengthen their commitment to the organization (Li et al., 2018; Onaga, 2024). Conversely, individuals with relativistic ethical orientations who reject universal moral principles may be

less influenced by CSR efforts in shaping commitment (Yousefi et al., 2022; Syahdan et al., 2024).

Although previous research has established a general association between ethical ideology and organizational attitudes, the moderating role of idealism in the CSR employee commitment link remains underexplored. Studies suggest that idealists demonstrate stronger affective commitment, and their ethical orientation may enhance the impact of perceived CSR on attitudinal outcomes (Güven & Şahen, 2024). Accordingly, following hypothesis is proposed and tested in this study:

H2: Idealism moderates the relationship between perception of CSR engagement and employee commitment. Figure 1 below depicts the conceptualisation of the hypothesised relationships.
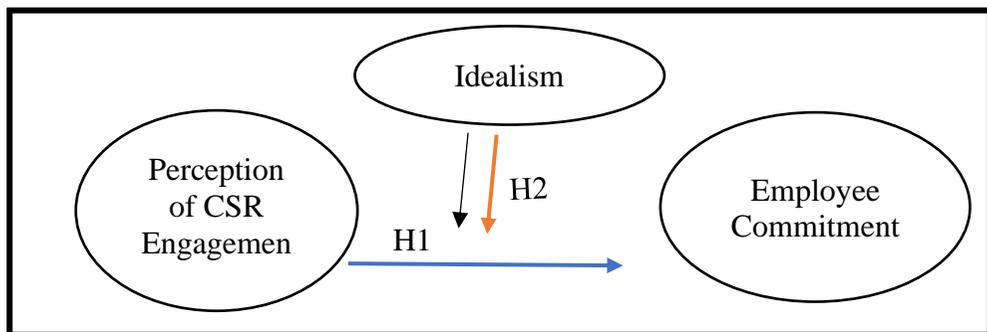


**Fig. 1**. Conceptual framework

## Methodology
### Research Approach and Design

This study adopts a quantitative research design within the positivist paradigm, aiming to examine the relationships between perceived corporate social responsibility (CSR), employee commitment, and idealism. A deductive approach was employed to test hypotheses derived from Social Identity Theory (SIT) and Social Exchange Theory (SET), supported by relevant literature.

### Population, Sample, and Sampling Technique

The target population consisted of employees of licensed commercial banks in Sri Lanka, selected due to the sector's high engagement in CSR activities and the strategic importance of employee commitment. A total of 400 employees both executive and non-executive staff were selected using a

stratified random sampling method. The strata ensured proportional representation across thirteen domestic commercial banks, and across key demographic variables such as age, gender, job level, and years of experience.

## Measurement Instruments

To ensure construct validity, all measurement items were adopted from established and widely used scales:

- **Perception of CSR engagement** was measured using items from Turker's (2009) CSR scale and the stakeholder focused CSR instrument developed by Fatma et al. (2014).
- **Employee commitment** was assessed using the nine item short version of the **Organizational Commitment Questionnaire (OCQ)** developed by Mowday et al. (1979).
- **Idealism** was measured using a modified version of the **Ethics Position Questionnaire (EPQ)** developed by Forsyth (1980) and adapted by Cui et al. (2005) for workplace contexts.

All items were measured on a five point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

## Questionnaire Design and Pre-Testing

A structured, self-administered questionnaire was used as the primary data collection tool. The instrument was first reviewed by academic experts to ensure content validity, followed by a pilot test with 30 banking employees to identify ambiguities and refine item wording. Feedback from the pilot was incorporated before full deployment.

## Data Collection Procedure

Data were collected through both physical and electronic surveys to enhance accessibility and response rates. Ethical approval was obtained, and informed consent was ensured from all respondents. Confidentiality and anonymity were maintained throughout the data collection process.

## Data Analysis Technique

The hypothesized relationships were tested using Partial Least Squares Structural Equation Modelling (PLS-SEM) via SmartPLS software. This technique was selected due to its suitability for:

- predictive analysis,
- modelling of latent constructs with complex relationships,
- and its robustness in handling non normal data distributions.

Before hypothesis testing, the measurement model was assessed for reliability and validity, including checks for convergent validity (using AVE and Composite Reliability), and discriminant validity (using the Fornell Larcker criterion).

## Results and Discussion
## Measurement Model Evaluation

Prior to structural model estimation, the measurement model was assessed for reliability and validity. As summarized in Table I, all constructs demonstrated high internal consistency, with Cronbach's Alpha and Composite Reliability values exceeding the recommended threshold of 0.70. Additionally, the Average Variance Extracted (AVE) for all constructs surpassed the 0.50 cutoff, confirming convergent validity and indicating that a substantial portion of the variance in each construct is explained by its indicators.

To establish discriminant validity, the Fornell Larcker criterion was applied. As shown in Table II, the square root of the AVE for each construct was greater than its correlation with other constructs. These results affirm that the constructs are empirically distinct and suitable for structural model evaluation.

| Construct/ Sub dimension | Average Variance Extracted | Composite Reliability | Cronbach's Alpha |
|---|---|---|---|
| CSR-CSR Engagement | 0.669 | 0.909 | 0.875 |
| EC-Employee Commitment | 0.593 | 0.928 | 0.912 |
| ID- Idealism | 0.619 | 0.907 | 0.877 |

**Table I**. Convergent validity summary

| | CSR Engagement | Employee Commitment | Idealism |
|---|---|---|---|
| **CSR Engagement** | **0.818** | | |

| | | | |
|---|---|---|---|
| **Employee Commitment** | 0.624 | **0.870** | |
| **Idealism** | 0.370 | 0.458 | **0.787** |

**Table II**. Inter construct correlation

Variable denotations are as follows,
CSR**:** Perception of CSR Engagement;
EC: Employee Commitment;
ID: Idealism

## Structural Model Evaluation and Hypothesis Testing

The Partial Least Squares Structural Equation Modelling (PLS-SEM) technique was employed to test the hypothesized relationships. This approach was chosen due to its robustness in handling non normal data, its ability to estimate complex models, and its suitability for exploratory and confirmatory research with latent constructs.

## H1: Perceived CSR → Employee Commitment

| Path | Path coefficient | t-statistic | p-value |
|---|---|---|---|
| CSR→EC (Perception of CSR engagement →Employee commitment) | 0.6231 | 16.1154 | 0.0000 |

**Table III.** Impact of perception of CSR engagement on employee commitment

The results provide strong empirical support for Hypothesis 1, which proposed a positive relationship between employees' perception of CSR engagement and their organizational commitment. The path coefficient was significant ($\beta$ = 0.623, t = 16.115, p < 0.001), indicating that employees who perceive their organization as socially responsible are more likely to develop a stronger emotional and psychological bond with their employer.

This finding aligns with prior studies (e.g., Turker, 2009; Kucharska, 2020; Ahsan & Khalid, 2024) and reinforces the theoretical foundation laid by Social Identity Theory (SIT). According to SIT, employees derive part of their self-concept from their affiliation with prestigious or ethically guided organizations (Ashforth & Mael, 1989). A socially responsible organization fosters pride and a sense of shared purpose, resulting in higher commitment

levels. Simultaneously, the findings are also consistent with Social Exchange Theory (SET), which views CSR as a form of non-monetary benefit extended by the organization. Employees interpret CSR activities as signals of care and ethical orientation, leading to reciprocal behaviors such as increased commitment and loyalty (Rupp & Mallory, 2015; Glavas & Kelly, 2014). Importantly, in the Sri Lankan commercial banking sector, where employee retention and engagement are persistent challenges, these results offer a compelling case for embedding CSR practices not merely as a compliance activity but as a core component of human resource strategy.

**H2: Moderating Role of Idealism**

The second hypothesis posited that idealism moderates the relationship between perceived CSR and employee commitment. As per table IV, this hypothesis was also supported ($\beta$ = 0.106, t = 2.002, p = 0.045), indicating a statistically significant interaction effect. Specifically, the strength of the positive CSR commitment relationship is greater among employees who hold higher levels of idealistic ethical ideology.

This insight contributes to a more nuanced understanding of CSR's psychological impact. Idealism defined as a belief in moral absolutes and a commitment to minimizing harm (Forsyth, 1980) amplifies how employees internalize and respond to organizational CSR efforts. For idealists, CSR signals organizational integrity and shared ethical values, deepening their organizational attachment (Güven & Şahen, 2024; Li et al., 2018). In contrast, for employees with lower idealism or a relativistic ethical orientation, CSR may be seen as superficial or transactional, thus eliciting weaker commitment. This result underscores the importance of ethical fit between employees and organizational values. While CSR can foster commitment across the board, its effectiveness is significantly enhanced when employees' personal ethics align with the organization's moral stance.

This moderation effect is particularly relevant in developing countries, where CSR may be viewed with greater skepticism unless it is perceived as authentic. In the Sri Lankan context, where cultural values often emphasize collectivism and moral duty, idealistic employees may feel a stronger resonance with CSR initiatives that promote social welfare and ethical business conduct.

| Path | Path coefficient | t-statistic | p-value |
|---|---|---|---|
| CSR→EC | 0.623 | 16.115 | 0.000 |
| ID→EC | 0.238 | 4.147 | 0.000 |
| ID * CSR →EC | 0.106 | 2.002 | 0.045 |

**Table IV**. Moderating impact of Idealism

Variable denotations are as follows,

CSR**:** Perception of CSR Engagement;

EC: Employee Commitment;

ID: Idealism;

ID * CSR:  Interaction variable between Idealism on Employee Commitment

**Theoretical and Practical Contributions**

These findings extend the boundaries of micro-CSR research by integrating individual level ethical ideology into the traditional CSR commitment framework. While existing literature has focused on mediators such as job satisfaction and psychological safety, the inclusion of idealism as a moderator provides a fresh perspective grounded in ethical psychology and value congruence theory.

From a practical standpoint, organizations particularly banks should consider not only implementing CSR initiatives but also communicating them in ways that resonate with employees' personal values. Training programs and internal communications could highlight the ethical rationale and social impact of CSR efforts, thus strengthening perceived authenticity. Moreover, during recruitment and on boarding, HR managers might benefit from assessing value alignment and ethical orientations to foster better long term organizational fit. Employees with higher idealistic tendencies are more likely to become ambassadors of CSR and sustain a culture of commitment and integrity.

**Conclusion and Implications**

This study set out to investigate the relationship between employees' perceptions of corporate social responsibility (CSR) and their organizational commitment, while also examining the moderating role of idealism within this relationship. Drawing on the theoretical underpinnings of Social Identity Theory (SIT) and Social Exchange Theory (SET), the findings reveal that

perceived CSR engagement exerts a significant positive influence on employee commitment. Additionally, idealism significantly moderates this relationship, strengthening the association among employees who hold stronger moral convictions and idealistic values.

These findings offer important theoretical implications by extending the CSR–commitment nexus into the realm of ethical ideology. While prior literature has primarily focused on psychological or attitudinal mediators, this study positions idealism as a critical boundary condition, highlighting that employees' ethical predispositions shape how CSR is interpreted and acted upon. This marks a meaningful contribution to the micro-CSR literature, particularly in developing economies where research remains sparse.

From a practical perspective, the study offers actionable insights for organizational leaders and human resource practitioners. In a competitive and talent driven sector like banking, CSR should be viewed not only as a tool for external reputation management but also as a strategic lever for internal engagement and employee retention. Managers should ensure that CSR initiatives are both genuinely implemented and authentically communicated, as perceived sincerity is key to building trust and fostering commitment. Furthermore, aligning recruitment, training, and communication strategies with the ethical values of employees particularly those with idealistic orientations can enhance the effectiveness of CSR driven engagement strategies.

In terms of contextual contributions, this study addresses a notable gap in the CSR literature by focusing on licensed commercial banks in Sri Lanka, offering context specific insights that enrich the understanding of CSR dynamics in South Asian economies. By adopting a PLS-SEM approach, the study also adds methodological value by demonstrating the utility of advanced structural modelling techniques in examining complex, latent relationships.

## Limitations and Future Research

While this study offers valuable contributions, certain limitations should be acknowledged. First, the cross-sectional design limits causal inference; future studies could adopt longitudinal designs to assess the evolution of perceptions and commitment over time. Second, the study focused solely on the banking sector in Sri Lanka, which may limit generalizability. Future research could explore similar relationships in other

industries such as manufacturing, services, or the public sector, or conduct cross cultural comparisons to examine how national values and institutional contexts influence CSR perceptions.

Moreover, future studies could explore additional individual level moderators such as locus of control, moral identity, or cultural dimensions (e.g., collectivism) to further refine the understanding of when and for whom CSR has the strongest impact. Including qualitative or mixed methods approaches may also help to uncover deeper insights into how employees interpret CSR narratives and ethical alignment.

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