Corporate Social Responsibility and Organizational Citizenship Behavior: The Mediating Role of Organizational Identification in Business Schools of Nepal

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Abstract

This research contributes to the available body of knowledge by integrating insights from social identity theory and perceived external prestige theory in examining Corporate Social Responsibility (CSR) perceptions and Organization Citizenship Behavir (OCB) among faculty in a specific cultural and organizational context, offering practical implications for management practices in educational institutions in underdeveloped economies. The study used a questionnaire survey method where data were collected from 298 full-time and part-time Business school faculty members, both within and outside Kathmandu, using a self-administered questionnaire. Step-wise regression analysis was used to analyse the collected data. The study's findings show a positive relationship between faculty perceptions of CSR activities and their involvement in OCB. Additionally, OID was found to be positively associated with OCB and partially mediated the relationship between CSR perceptions and OCB. These results suggest that enhancing faculty perceptions of CSR could develop greater engagement in OCB, thereby benefiting organizational effectiveness and culture within Business schools. More priority on communicating CSR initiatives and cultivating organizational identification among faculty members may be effective in promoting desired behaviors.

Keywords: Organizational citizenship behavior, Corporate social responsibility, Organizational identification, Social identity theory, perceived external prestige theory

Introduction

In today's fast changing educational landscape, colleges and universities are becoming more aware of the significance of Corporate Social Responsibility (CSR) initiatives in shaping not only their external image but also their internal social dynamics (Abubakar et al., 2022).Universities and colleges are increasingly offering courses on ethics and CSR to raise ethical standards in the corporate world (Khanal & Prajapati, 2023). These institutions often serve as a platform for cultivating a culture of social responsibility, and the faculty within business schools play avitol role in both influencing and reflecting the institution's commitment to CSR (Petković et al.,2022).

CSR, as a concept, includes a wide variety of ethical and sustainable practices performed by organizations to help solve societal and environmental concerns beyond their immediate profit motives. CSR is an important philosophy of working that helps people understand how well institutions can keep their business going while also looking after society's needs in different areas (Hazzi & Maldaon, 2022). It helps to build legitimacy, improve long term financial performance, and improve reputation (Aguilera et al., 2007; Porter & Kramer, 2006). The academic community has increasingly engaged with CSR, both as educators delivering lectures, knowledge and as role models within their respective institutions (Thanasi-Boçe &Kurtishi-Kastrati, 2020). Within the context of colleges and universities, faculty members'

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attitudes and beliefs regarding CSR can significantly influence the institution's overall approach to social responsibility and sustainability. Moreover, the impact of these attitudes extends to how faculty and staff engage in behaviors that contribute to the welfare and enhancement of the institution, collectively known as OCB. However, the pathway through which faculty members' CSR perceptions influence OCB may be intricately linked with their sense OID – the extent to which they connect with and feel a part of the academic institution's values, goals, and mission. It has been argued that the perceptions of CSR initiatives varies from industry to industry (Decker, 2004) and higher education can be an important sector to investigate. Thus, this research seeks to put light into the multifaceted relationships among business school faculty's perceptions of CSR initiatives, College/University OCB, and the mediating role of OID offering valuable insights for both academic institutions and the broader corporate social responsibility discussions.

This research attempts to investiage the perceptions of Business school faculty regarding CSR initiatives and their implications for College/University Organizational Citizenship Behavior (OCB). It also tries to examine the mediating role played by Organizational Identification (OID) in this intricate relationship. This study addresses two significant gaps in the literature. To begin with , it examines the impact of CSR initiatives on OCB in higher education, specifically focusing on the function of organizational identification in this relationship, rather than solely examining the direct effect of CSR. Lastly, it enriches the limited body of research on CSR within the college/university setting by investigating how employees perceive CSR within these higher education institutions.

Literature review

Corporate Social Responsibility (CSR): CSR refers to the business's social obligation, encompassing economic, legal, discretionary, and ethical obligations toward society at any given moment (Carroll, 1979). It is a strategy that helps both society and companies grow sustainably, while also enhancing a company's reputation and finding innovative business opportunities to stay competitive (Chang & Yoo, 2023;Khanal & Arora, 2023). It serves as a strategic instrument for differentiating and positioning companies within the global market. It has an important role in reputation management and offers a unique perspective on why a particular organization is preferable as an employer (Bharadwaj & Yameen, 2020). CSR aims to solve various social problems that go beyond legal obligations or the interests of shareholders (Wang et al., 2022). In developing nations, CSR is mostly viewed through a humanitarian lens, prioritizing immediate human needs over environmental or social concerns (Litvinenko et al., 2022; Abdelmotaleb, 2019). Limited resources, historical context, and cultural values shape this perspective here in Nepal, emphasizing philanthropic efforts and community welfare initiatives by businesses. These underdeveloped nations are mostly economically motived and profit driven (Scherer & Palazzo, 2011). CSR initiatives not only transfer favorable corporate reputations (Jones et al., 2014) but also cultivate a true sense of value and respect among employees (Glavas & Kelley, 2014). CSR initiatives lead to organizational commitment, employee loyalty (Stajanovic et al., 2020), and intrinsic motivation in the workplace (Loor-Zambrano et al., 2022).

Perception is an important driving force behind employees' behaviour as people are likely to act based on their perceptions of reality rather than on reality itself (Zheng, 2010). Employees perception of CSR initiatives is more crucial than CSR efforts themselves, because stakeholders base their opinions, attitudes, and decisions on those perceptions (Hansen et al., 2011).

Social Identity and Perceived external prestige theory: Social identity theory suggests that an individual's self-concept is formed by the groups they belong to, termed as the "social self"

(Tajfel & Turner,1979). Given the significance of organizations among these groups, the organization occupies a central position within an individual's social self, influencing their self-concept. When employees view their company as effectively implementing CSR initiatives, they are inclined to view the organization as having a positive reputation in society, leading to the development of a positive social self. This enhanced self-concept develops stronger emotional connections to the organization, facilitating identification with the company (Dutton et al., 1994). Social identity theorists have used OID to explain how organizational policies can bring stronger identification among employees with the organization, consequently prompting heightened levels of OCB among them (Shen & Benson, 2014).Perceptions regarding CSR impact team members inclination to assess their organization's internal and external image, and at the same time aligning personal values with organizational values enhances self-concept from a social identity perspective (Luu, 2017).

Perceived external prestige (PEP) theory suggests that employees' attitudes regading CSR initiatives positively influence their OID. This concept, also known as "construed external image" or "perceived organizational prestige," shapes employees' OID. As the organization is significant to them, external perceptions greatly impact their self-esteem and self-concept (Mael & Ashforth, 1992). Effective CSR practices can enhance employees' perceived organizational prestige, leading to increased self-esteem and pride in belonging to a socially responsible company (Dutton et al., 1994). This cultivates stronger identification with the organization. Many studies have proposed that perceived external prestige affects OID (Mael & Ashforth, 1992; Pratt, 1998). Employees' favorable perceptions of their organization's external status and prestige correlate with their positive attitudes toward the organization and their strong identification with it (Carmeli, 2005; Bartels et al., 2007).

Organisational citizenship behaviour: The notion of OCB was officially acknowledged by Organ (1988), who started it as a factor that could improve organizational efficiency (Yow, 2017). OCB entails an employee's active involvement and contributions within the workplace that exceed the obligations outlined in their job description, essentially going beyond the standard expectations of their rolewhich aren't recognized through formal organizational rewards (Organ, 1988; Kang & Hwang, 2023; Adil et al., 2021). Some visible instances of OCB include assisting others at work place, taking few extra works, and protecting and promoting the institution (Bolino & Turnley, 2003). Teachers and faculties with strong OCB help their colleagues voluntarily, assist students in their free time, and give priority to professional work (Yanci & Saglam, 2014). Employees prefer aligning themselves with socially responsible companies, which function as ideal social communities for them. This shift can transform their identity from individual to a collective, motivating them to engage in activities that bolster both their personal growth and the organization's standing. Studying these behaviours is important for comprehending social constructs which contribute to organization and team achievements(Smith et al., 1983).

Empirical findings have demonstrated that the introduction of CSR activitiesresult in improved employee attitudes and conduct (Tian & Robertson, 2019). Companies practicing CSR initiatives for societal and environmental improvement inspire employee attachment to sustainability goals and initiate voluntary actions beyond their job duties. (Islam et al., 2022). OCB is linked to an ethical workplace atmosphere and the sustainable performance of a corporation (Fein et al; 2023).

As organizations participate in CSR activities, a parallel arises where staff proactively involve in OCBs contributing to organizational competitiveness, highlighting the interconnected and interdependent character of this relationship between CSR work and these behaviors (Ko et al., 2023). Positive CSR perceptions boost employees' OCBs as those who view their

organization's CSR activities favorably are more inclined to exhibit good citizenship behavior when they take pride in their organizational affiliation (Oo et al., 2018). OCB plays a vital role for organizations by boosting organizational performance and maintaining their competitive edge in the market (Chang et al., 2021). Similarly, OCB helps organizations deliver better performance (Abdullahi et al., 2020), improve customer satisfaction (Khalfan et al., 2022), and a sense of belonginess to a group or community (Sarfraz et al., 2022).Previous studies by Hansen et al (2011), and Ong et al(2018) reported the positive effect of CSR on OCB. Drawingfrom social exchange theory and above mentioned research studies, we hypothesized

H1: Faculty-perceived CSR initiatives have positive relationship with OCB.

Organisational identification (OID): OID, derived from the idea of social identity (Jones & Volpe, 2010), is a specific form of social identification which reflects the extent to which an individual define themselves based on the same characterstics they perceive to define an organization (Dutton et al., 1994). The effect of CSR initiatives on OID can be described by SIT (Ashforth & Mael, 1989) and PEP theory(Smidts et al., 2001). OID entails feeling a sense of unity with an organization, wherein an individual associates themselves closely with the organization they are a part of (Mael & Ashforth, 1992). By forming a sense of "identification" with an organization, individuals gradually develop their "identity" within the context of an organisations (Ashforth et al., 2008). Individuals often gravitate towards organizations that possess a favorable perceived identity, which can boost their self-esteem (Dutton et al., 1994). OID serves as a fundamental concept within an organization, playing a vital role in elucidating the understanding of member perceptions, attitudes, and behaviors (Ashforth & Mael, 1989). Organizational identification falls under the umbrella of social identification, which involves perceiving oneself as part of a collective and feeling a sense of belonging within that group (Nguyen & Sidorova, 2020). This attitude of organizational identification changes the relationship of employees to their employer and this in turn increases work performance , health and well being (Jetten et al., 2017; Blader et al., 2017). When an institution expands its CSR initiatives, employees experience a growing sense of pride in affiliating with the esteemed company, as their identification serves to uphold both external prestige and internal esteem (Farooq et al., 2014). A study by Kim et al. (2020) found that CSR initiatives significantly impact hotel employees intention to remain employed in the context of OID. Employees' views regarding CSR initiatives not only increase the attraction for the organization for workers but can also increase employees' OID (Fu et al., 2014). Organisations that are socially and environmentally responsible and are engaged in CSR initiatives tend to be attractive to employees and those individuals are more inclined to identify themselves with these organizations (Brammer et al., 2015; De Roeck et al., 2016). Considering all this, we hypothesized.

H2:Faculty-perceived CSR initiatives has a positive relationship with OID.

Mediation takes place when an independent variable influences a dependent variable via an intermediary variable, known as a mediator (Baron & Kenny, 1986). OID is likely to mediate the relationship between CSR perceptions and OCB due to the deep-seated psychological connection employees develop with their institution when they perceive it to be socially aware and accountable.When employees believe their organization is committed to ethical practices and societal well-being, they tend to experience a heightened sense of belongiong and loyalty sometimes referred to as moral identity (Rupp et al., 2006).Prior research studies have stated that strong OID helps in supportive OCB(Gond et al., 2010). This heightened identification in turn cultivate a desire to contribute positively to the organization's success, leading employees to participate in discretionary behaviors that extend beyond their formal job roles, thus facilitating the mediation effect between CSR perceptions and OCB (Riketta, 2005).

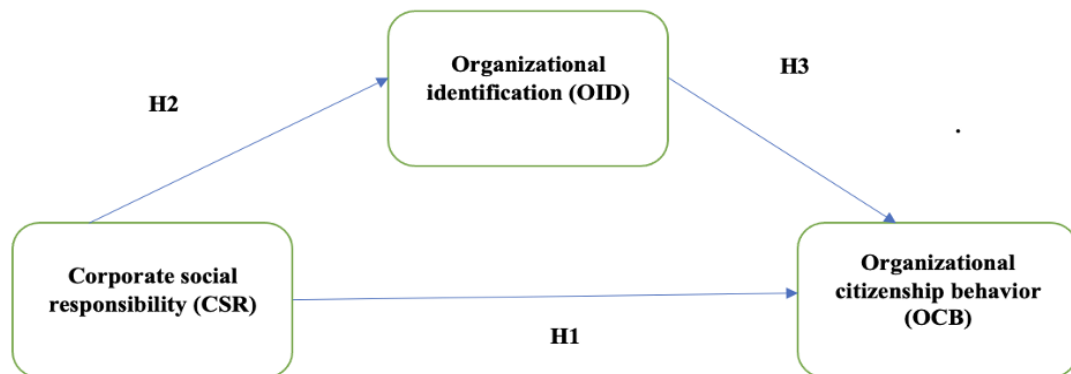***H3***: OID will mediate the relationship between CSR perceptions and OCB.

Figure 1: Conceptual model.   **Source**: The authors

Methodology

Sample and Data collection

Kostova (1997) and Eiadat (2023) emphasizes the need for country-specific and relevant measurement items for any construct, and Carroll (1991) suggests that cultural differences influence managers' understanding of CSR, implying that employees in Nepal, an underdeveloped south Asian country, likely have distinct perceptions of CSR actions. Using purposeful sampling, the data were collected from Business school faculty members (full time and part time both) all over Nepal. The questionnaire had all the details regarding objectives of the study, data confidentiality, respondent anonymity and informed consent. The researchers successfully collected data from 298 respondents out of around 670 distributed questionnaires. Among the surveyed samples, male respondents were higher (58.4 %) than females (40.3 %). Most of the respondents had a teaching experience of 0-5 years accounting for 33.9% followed by 6-10 years (23.5%). Regarding age, majority of the respondents are 31-35 and 36-40 old, 30.6% and 23.1% respectively. Majority of the respondents (62.7%) were married. When it comes to education, respondents with graduate (or Master) degree were predominant at 76.1% followed by undergraduate (or Bachelors degree) accouting for 15.7%. Based on income level, respondents with montly incomes in the range of 45001-60000 were the most, accounting for 32.8%. On the other hand, a total of 23.9% of respondents had an income of 60001- 75000.

Measures

A five-point Likert-type scale, "1 = strongly disagree to 5 = strongly agree" was used in this study. For **CSR,** A modified 3-item scale from Hur et al. (2016) and Wagner et al. (2009) was utilized to assess employees' perception of CSR initiatives. The reliability of the scale was 0.877

OCB was measured through an 8- item scale developed by Lee & Allen (2002). The scale's reliability was 0.917 And for OID , 5-item scale was adopted developed by Mael & Ashforth (1992). The reliability of the scale was 0. 915.

Analysis

SPSS was used to analyse the relationship among the variables. The mean for perceived CSR, OCB and OID were 4.13, 4.19 and 4.16 respectively (Table 1) which indicates that faculties have strong positive views regarding higher education institutions' CSR initiatives and OCB exhibited a significant level of OID.

Table 1: Descriptive analysis

Variables	Mean	SD	CSR	OCB	OID
CSR	4.1309	.78735	1		
OCB	4.1904	.68166	.683**	1	
OID	4.1636	.77269	.661**	.730**	1

Stepwise regression analysis was done to examine the hypothesis. The study used several control variables like years of experience, gender, age, education, marital status and income. The independent variable consisted of control variables, while the dependent variable was OCB,with perceived CSR initiatives serving as another independent variable. Mediation was assessed using the method proposed by Baron & Kenny (1986). The findings from the step-wise regression are outlined in table 2.

Table 2: Step-wise Regression

Dependent Variable = Organizational citizenship behavior

	Model 1	Model 2	Model 3	Model 4
Controls	N.S.	N.S.	N.S.	
Experience	N.S.	N.S.	.169**	
Gender	.358**	N.S.	N.S.	
Age	N.S.	N.S.	N.S.	
Education	-.207**	N.S.	N.S.	
Marital	N.S.	N.S.	N.S.	
Income	N.S.	N.S.	N.S.	
Independent variables				
CSR		.580**		.293**
OID			.614**	.444**
R^2	0.314	0.685	0.741	0.692

Dependent Variable = OID

Controls	
Experience	.084**

Gender	N.S.
Age	N.S.
Education	N.S.
Marital	N.S.
Income	N.S.
Independent variables	
CSR	.642**
R^2	0.674

*Note: N.S. (not significant), ** = P < 0.01*

Results and Discussions

Among the constructs examined, OCB exhibited the highest mean score (4.19) and the lowest standard deviation (0.68), while perceived CSR showed the lowest mean (4.13) and the highest standard deviation (0.78). All three constructs demonstate a positive correlation with each other at a significant level of $P \leq 0.01$. The correlation between perceived CSR initiatives and OCB is .683, between CSR initiatives and OID is .661, and between OCB and OID is .730.

We tested 4 different models to test the hypothesis in step-wise regression. In model 1, the control variables were used as an independent variables, with OCB serving as the dependent variable. Throughout all the four models, OCB remained as the dependent variable. In this model, gender (β = .358**) and education (β = -.207**) were statistically significant predictors of OCB, with p-values less than 0.01, indicating that these control variables did have a significant relationship with OCB at the start of the regression analysis. The other control variables (experience, age, marital status, and income) were not statistically significant (N.S.), meaning they did not have a significant predictive power for OCB in this model.The R-squared value for Model 1 was 0.314, which means that approximately 31.4% of the variance in OCB is explained by the control variables in this model.

In Model 2, perceived CSR initiatives were added as an independent variable along with the control variables. The results showed that CSR had a significant positive association with Organizational Citizenship Behavior (OCB), with a beta coefficient of β = 0.580, which was statistically significant at $p \leq 0.01$ level (denoted by **). This result supports Hypothesis 1, which shows that CSR initiatives are positively related to OCB. The results of the hypothesis are consistent with the findings of the prior research (Supanti & Butcher, 2019; Rodell, 2013). The R-squared in Model 1 was 0.314, and after including CSR in Model 2, the R-squared increased significantly to 0.685. This significant increase suggests that CSR initiatives are a strong predictor of OCB and adds significant explanatory power to the model beyond the control variables alone.Gender and education, which were significant in model 1, became non-significant (N.S.) in model 2, showing that the effect of these control variables on OCB may be mediated through CSR.

In model 3, in addition to the control variables, OID was introduced as an independent variable. It was observed that OID exhibited a positive correlation with OCB (β = 0.614 at $p \leq 0.01$), confirming Hypothesis 2 that OID is positively related to OCB. The R-squared for Model 3 is 0.741, which is an increase from model 2's R-squared of 0.685. This suggests that including

OID in the model improves the explanatory power of the model for OCB. Moreover, the beta coefficient for CSR is reduced from 0.580 in model 2 to 0.293 in model 3 when OID is added, which indicates that OID may be mediating the relationship between CSR and OCB.

In Model 4, alongside the control variables, both perceived CSR initiatives and OID were included as independent variables. Both perceived CSR initiatives and OID showed positive associations with OCB ($\beta = 0.293$ at $p \leq 0.01$ and $\beta = 0.444$ at $p \leq 0.01$, respectively). The impact of perceived CSR activity decreased from $\beta = 0.580$ (at $p \leq 0.01$) to $\beta = 0.293$ (at $p \leq 0.01$) upon including OID, suggests that OID has a mediating effect on the relationship between CSR and OCB. Since CSR remains significant, even when OID is included, it indicates partial mediation. Therefore, Hypothesis 4 was partially supported. The R-Squared values increases from 0.314 in model 1 to 0.692 in model 4 suggesting that the models explain more variance in OCB as variables are added.

A different group of regression equations was employed to find the relationship between perceived CSR initiatives and OID. Control variables from model 1 along with perceived CSR initiatives were treated as independent variables, while OID was regarded as the dependent variable. The analysis revealed a positive association between perceived CSR activity and OID ($\beta = 0.642$ at $p \leq 0.01$). The control variables appear to have no significant relationship with OID. The R-squared value of 0.674 suggests that a substantial portion of the variance in OID is explained by the model, particularly by the CSR variable. The results of the hypothesis are consistent with the results of the prior studies(Cheema et al., 2018; Afsar et al., 2018., Wells et al., 2015).

Among control variables, gender of faculty was found to be significantly related to OCB, with female faculty demonstrating greater OCB. The results are in consistent with other previous studies (Aftab et al., 2021; Mostafa et al., 2015; Hafidz et al., 2012). Historically, women have often been socialized to be more nurturing, emphathethic and cocoperative, which are traits commonly associated with OCB. As a result, female faculty members might be more willing to participate in actions that help their organisations past their formal job duties. We also found that prior educational background of faculties was negatively related to OCB. One potential explanation for the negative relationship between faculty education levels and OCB could be the increasing specialization and focus that comes with higher levels of education. Master's and PhD holders may spend more time and energy towards research and other academic tasks, leaving less resources for engaging in voluntary behaviors that contribute to organizational effectiveness. Additionally, advanced degree holders may perceive their roles differently, prioritizing their specialized expertise over general organizational responsibilities. Finally, the autonomy and independence that often accompany higher education levels may reduce the perceived need or pressure to engage in OCB compared to faculty with bachelor's degrees.

Years of experience or tenure was observed to be significantly related to OID. This result is in line with the earlierresearchstudies (Shan et al., 2017; Hameed et al., 2019). At the same time, this finding is in contrast to a study done by Riketta & Van Rolf (2005) which found that organizationaltenure is not related to OID. The positive relationship between years of experience/tenure and OID may be related to the strong sense of attachment, loyalty, and identification that employees develop with their organization over time. As individuals experience within the organization increases, they become more familiar with its culture, values, and mission, cultivating a deep understanding of belonging and identity alignment. Additionally, longer tenure and experiencesbring more opportunities for employees to blend into the organizational community and internalize its identity as their own.

Conclusion, Implications, and Future Research Directions

The study's result show that perceived CSR initiatives significantly predict OCB, with CSR also strongly influencing OID. OID emerged as a partial mediator in the relationship between CSR and OCB, supporting the idea that faculties agreement with their organization's identity can increase their inclination to participate in behaviors beneficial to the College/University. The analysis across four models showed a consistent positive relationship between CSR, OID, and OCB, with the combined model explaining approximately 69.2% of the variance in OCB. This results implies the importance of CSR in shaping higher education institutions' dynamics and suggests that universities can potentially develop a more engaged and aligned workforce through relevant CSR initiatives. This research has certain shot comings. Primarily, because the data were gathered using a questionnaire, there is a chance of common method bias (Park et al., 2007). Second, this research is conducted on a single, limited and very specific higher education domain i.e B-schools. The generalizability of the findings relies on replicating the study in other diverse higher educational institutions and regions.

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