

Corporate Social Responsibility and Corporate Performance Through Work Ethics and Affective Commitment: A Proposed Framework

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Abstract

The key aim of the proposed study is to analyze the influence of corporate social responsibility (CSR) activities on corporate performance along with the mediating effect of affective commitment and the moderation effect of work ethics. Based on previous study, Existing research includes several studies on CSR and its effects on businesses; however, there is a lack of emphasis on the role of work ethics and affective commitment in the process. Methodologies of positivism have expressed different types of validity checks, such as construct validity, internal and external validity and statistical conclusion validity. In other words, the evidence presented should be able to be examined, as well as the process used, the research context, and to conclude that the claims made are reasonable. The results show that there is a positive and significant relationship between economic, social, environmental and philanthropic responsibilities, and corporate performance. Affective commitment mediates the relationship between CSR and corporate performance, also work ethics as a moderator. The research proposes a will contribute to companies' appropriate strategic decision-making for CSR activities by providing more precise information regarding the impacts of each directional CSR activity on corporate performance. The outcomes of this research are very fruitful in clarifying our understandings about the impact of corporate social responsibility (CSR) activities on corporate performance.

Introduction

There is no doubt that the long-term success of a business depends on the company's ability to integrate successfully into its environment. Therefore, the modern business environment increasingly encourages the application or implementation of the concept of corporate social responsibility (CSR), which would encourage the company to operate transparently, protect the environment and focus on public welfare (Cao et al., 2019). According to (Čater and Golob, 2020), the implementation of CSR concepts in companies strengthens competitive advantage, improves reputation, reduces employee turnover, ensures customer and investor friendliness and brings economic benefits, that is, can positively affect the company's financial condition and market value (Chakroun and Ben Amar, 2022; Chakroun et al., 2020). CSR is becoming a part of a successful business strategy and it is even an inevitable necessity today.

Work ethics is crucial to address and fulfil the fundamental rights of working employees, while protecting the assets of a company, securing a positive image of the organization, promoting positive work experience, teamwork and cooperation, and also to offer emotional security to working members (Ferrier, 2019). Thus, it can be said that to have employees effectively engaged in an organization's tasks and activities, it is essential that work ethics are taken care of by an organization, the benefits of which are reflected in the fact that it allows employees to be positively engaged at work while experiencing values and norms which guide positive attributes to their performances and attachment with their company.

Affective commitment offers to be another critical factor as part of the multi-commitment work environment. The element of affection holds significance to engage employees positively in the tasks and activities considered by a company. The levels of job and life satisfaction of employees determine their affective commitment at work, which in turn drive their performance related to various objectives of an organization (Kumari and Afroz, 2013). While both these factors work ethics and affective commitment can be realized as key to ensuring that employees in an organization are effectively attached and committed to their organization and work, the question also therefore arises whether and how these two factors might be essential in successful and effective CSR performance of an organization. However, although various research works are found to be available individually on the topics of CSR, work ethics and affective commitment, as being key factors for the success and sustainability of an organization. For attaining and retaining a high level of performance, engagement, and commitment of employees, there is no significant research done on whether and how work ethics and affective commitment can be mediating factors in determining the impact of CSR on the performance of an organization. This, therefore, suggests that the relation between CSR and performance of an organization can be explored by considering the mediating and moderating impact of these two key factors work ethics and affective commitment, to reflect on the significance of the factors in CSR's impacts. The proposed research will address this objective, attempting to overcome the gap in existing research.

Literature Review**Corporate Social Responsibility (CSR)**

Corporate social responsibility or CSR has gained significant importance among business organizations, owing to the benefit it offers to an organization to improve its overall social responsibilities and relations with the society at large (Ksiezak, 2016). The concept involves an organization to take care of its actions towards ensuring that no environmental or societal impacts in negative forms can occur from their actions. Thus, such actions are generally not limited to the activities planned by an organization for their regular business performance.

These concerns are beyond the business performance planning and aim to keep societies content and protected (Chakroun et al., 2020). It represents an obligation of a business organization towards fulfilling the desires and needs of a society. Reflecting on the concept of CSR, there are different groups of theories and models which researchers have developed. Instrumental theories are of the suggestion that, a corporation offers to be the sole instrument for wealth generation and that the social activities of a company are essential for its economic performances. One of the major components of CSR activities that affects the performance of the organization is economic responsibilities. This component affects not only corporate performance, but also the economic welfare of the firms, if not managed effectively (Camilleri, 2017). The primary economic responsibility of a business is to create value by ensuring the sustainability of the business. The closure of a company might result in a loss to a group of stakeholders, but at the macro level, no loss is caused to the employee (Fides, 2018). Many firms realized that acting in a socially and environmentally responsible way is more than just legal duty. It affects the bottom line and the long term performance of the business (Chakroun et al., 2020). Performance can be maximized through a continuous learning process and behaviour of the individual in an environment-friendly way to express their value of respect towards nature by having positive attitude taking part in activities that seek environmental protection (Čater and Golob, 2020). The social responsibilities of an organization reflect self-regulation on the activities and practices of an organization, towards addressing social needs and expectations. The social responsibilities are related to the values and morals based on which an organization's behaviours and actions are determined towards stakeholders and societies. Also, the factor of social obligation comes into play in the community allows a business to perform and exist while making profits for the organization. Hence, once in turn, the firm holds responsibilities to fulfil the needs of society by taking care of their expectations and issues (Cao et al., 2019). The philanthropic responsibilities of a business are directed more towards serving humanity. Thus, when a company is attempting to take the philanthropic responsibility, it must get involved in working and taking measures for the needy people and society, such as to support their livelihood, or address any particular dire needs which they can have. Companies can be found to engage in making donations, performing charity works, nationally and internationally, and working for disaster reliefs, or human rights, or even by offering educational or healthcare benefits for the society (Nafi, 2018).

Work Ethics and Affective Commitment

Work ethics and affective commitment both are crucial factors determining the performance of an organization since, these two factors are directly related to working members, and how well they are impacted and committed at their work. Work ethics determine the ethical principles and moral values of an organization, which influence the work and performance of the employees also since they are required to follow the code of ethics as considered by an organization. Thus, presence of work ethics in an organization implies positive and ethical work cultural, which influence employees towards positive work performance, in turn resulting in positive overall organizational performance (Sapada et al., 2017). Affective commitment is equally an important factor in organizational performance as it determines the level of attachment and commitment which employees can affectively develop for their companies, and hence which determines their level of performance and commitment at work as well (Camilleri, 2017).

Corporate Performance

Corporate performance evaluates organizational decisions' efficiency and effectiveness (Randhawa and Sethi, 2017). Performance measurement is considered the most critical factor in a company (Tulcanaza-Prieto & Lee, 2018; Rahim et al., 2023). Performance management describes an integrated process between organization managers, employees, customers, the firm's administration policies, corporate and functional objectives, and its strategies and goals (Tulcanaza-Prieto et al., 2022). Therefore, corporate performance improvement requires measurements through which to identify the level of organizational resources and their effect on business performance over a certain period (Tulcanaza-Prieto et al., 2022),

Hypothesis Development

The relationship between CSR activities and corporate performance

Positive link between CSR and corporate performance was obtained in many studies such as (Santini et al., 2021; Sharabati, 2018). Stakeholder theory confirms the positive link between CSR and financial performance. Meeting the expectations of indirect stakeholders improves the company's reputation within community and citizens and has a positive impact on its financial performance, attracting the interest of investors and other stakeholder bodies, which in turn can increase the organization's profits. Meanwhile, stakeholder frustration can have a negative impact on financial performance (Probohudono et al., 2022). Neutral relationship or no link was also obtained in several studies. According to Puaschunder (2017), there is no direct link between CSR and financial performance due to the complex links between financial institutions and society. Alternative links were indicated by Raimi (2018) study which found that there are also alternative links between CSR and financial performance, which are nonlinear. This theoretical discussion and debate, along with the current empirical proof, leads to the following hypothesis:

H1: CSR activities has a significant and positive effect on corporate performance.

The Relationship between CSR and Affective Commitment

Affective commitment reflects the relationship between organizations and their employees, and this relationship can reduce employee turnover. Research has demonstrated that employees and organizations are adversely affected by low levels of commitment and that both benefit from high levels of commitment. This is especially true for affective commitment. This form of commitment is de-scribed as a positive emotional attachment to the organization, whereas normative and continuance commitment is described as feelings of obligation and lack of choice. Therefore, affective commitment is the preferred form of devotion for organizations and also the way that has been associated with organizational com-medication most often (Hadziahmetovic, 2017). Based on the agency theory when corporates provide different dimensions of CSR that may lead to other roles of employees' commitment, that role can be either directly or indirectly realized through their perceptions of the culture of the corporate (Wong et al., 2022). However, an agent's problem in corporate arises as a consequence of misalignment or divergence between the management of the organization and employees (Bouraoui et al., 2018). Previous studies acknowledge that organizational practice and culture can mitigate the agency problem (Wong et al., 2022). For example, Wong et al (2022) argued that when employees have benefited by the organizational practices come to be most loyal and committed to the organization (Tewari & Nambudiri, 2014). Affective commitment, which determines the level at which employees are affectively attached and committed to their work and organization, is an essential fac-tor for

the success and sustenance of a business. The connection between CSR and affective commitment is relevant since for the CSR activities as planned by an organization, to be executed and fulfilled. Without an attachment with the organization, it is also difficult for employees to realize the need and impact of CSR activities on their organization. If they are affectively committed, effectively, it can be expected that their organization's CSR can have more active participation from the employees to implement and execute the strategies (Kumari & Afroz, 2013). This scientific discussion and debate, along with the current observational proof, contributes to the following hypothesis:

H2: CSR activities have a significant and positive effect on affective commitment.

Relationship between affective commitment and corporate performance

Prior studies have argued that affective commitment had a positive effect on corporate performance (Abugre and Nasere, 2020). For example, Ali et al (2021) argued that affective commitment is positively related to both corporate satisfaction and performance. Several researchers Ashraf (2020); Basit (2019); Bowers et al (2022) found that committed employees are more likely to have higher work motivation, as well as higher corporate performance. Affectively committed employees tend to perform their corporates better and be more productive (Chang et al., 2020). Employees with higher levels of affective commitment are more willing and motivated to contribute significantly toward the organization (Dai et al., 2021). Therefore, affective commitment increases in-role and extra-role performance (Basit, 2019; Bowers et al., 2022). Employees with high affective commitment are more committed to contributing to organizational success, and they tend to improve their performance.

H3: Affective commitment have a significant and positive effect on corporate performance.

Relationship between work ethics and corporate performance

The relationship between corporate business ethics and organizational performance is well documented. Abdelmoula et al (2022) showed the proportionality of corporate ethical behavior and its financial repercussions by demonstrating that enterprises mentioning codes of conduct in their annual reports had improved financial performance. Carroll and Brown (2018) concurred that business ethics influenced social performance. He employed stakeholder management devices (SMDs, including ethics committees, codes of ethics and public affairs offices) to analyze 112 U.S. enterprises and to evaluate their organizational relationship with social performance (Wong et al., 2022).

Defining social performance in terms of public image, reputation and long-term profitability, Morris's survey suggested that good SMDs achieve laudable social performance. As well as assessments of organizational performance employing SMDs and corporate annual reports, some Western literatures also identify cultural change as a key performance criterion. Chouaibi and Affes (2021) analyzed cultural change within ten internationally famous enterprises including Nissan, ICI, General Motors, Xerox and British Airways. "Cultural change" involves a new leader establishing a cooperative goal which the corporation can only realize when the leader shares his evolutionary vision with the members and gains their commitments to it. Farouk and Jabeen (2018) demonstrated how long-term cultural change within those ten corporations induced significant long-term economic improvements. Indeed, cultural evolution is a key performance criterion (Doyduk, 2018). Because innovation and creativity of employees and cultural dimensions are considered the underlying determinants

of organizational performance in the West and in Taiwan, Kumarasinghe et al (2021) divided performance criteria into four dimensions: "financial performance criteria", "innovation learning performance criteria", "customer performance criteria" and "organizational performance criteria"; all are employed here to evaluate organizational performance. This theoretical analysis and current scientific data led to the following hypothesis:

H4: Work ethics has a significant and positive effect on corporate performance.

The Mediating Effects of Affective Commitment

Employee's perception of CSR activities of the company affects their job attitudes (organizational commitment) and behaviours. Khan, Sarwar argued the organization's employees are the primary stakeholders, employee's perception of CSR influences their work outcomes in an organization. So, CSR activities benefit both employees and their organization, CSR activities affects employee's job affects and organizational performance greatly. Similar to the findings in the case of work ethics and role in CSR and corporate performance, although existing research reflects information and knowledge on the importance of affective commitment, and also it can be understood how important the factor is for employees to be engaged in their organization's CSR activities, however, if there is a specific mediating role which affective commitment plays in defining the relation between CSR and corporate performance, is not significantly covered in existing research (Swalhi et al., 2017). This also offers to be a gap in the existing research, and the proposed study will ensure to bridge this gap, by addressing whether and how affective commitment plays the role of a mediator towards determining the impact of CSR on corporate performance. This theoretical analysis and current empirical sources come to the inclusion hypothesis:

H5: Affective commitment has a mediating effect on the relationship between CSR activities and corporate performance.

Work Ethics as a Moderator

While the existing research studies present significant findings on the importance of work ethics for a business, and also the understanding that works ethics need to be a supporting factor for effective CSR activities Yousef (2021), however, there is no significant amount of research done on whether and how work ethics can play a moderating role for CSR and its impacts on corporate performance. Individually, it is realized well that work ethics has a vital role to play in activities of a business, from which it can be implied that work ethics also guide the CSR activities of a company, however, researched findings are lacking on this establishment of the moderating role of work ethics on CSR and its impacts on corporate performance. The pro-posed study will therefore reflect on this point, which can be said to be a gap in existing research, and determine whether the work ethics can be a moderator in determining the relation between CSR and organizational performance. This theoretical analysis and existing relevant literature led to the following hypothesis:

H6: Work ethics has a moderation effect on the relationship between CSR activities and corporate performance.

Research gap

Various authors provided different descriptions of the CSR concept and its implications to the society Hichri and Ltifi (2022), also various advantages and disadvantages of CSR were discussed in the scientific literature Masip (2020), Paternostro (2020); while others just

showed how CSR concepts could be comprehended and implemented as a business strategy for longterm sustainable growth and competitive advantage (Masip, 2020; Paternostro, 2020, Opedare, 2020). Ltifi and Hichri (2022) suggested the complete definition of Carroll. The definition of CSR given by Carroll is still the most-generally acknowledged and utilized in practical and academic studies (Maqbool and Hurrah, 2021, Maqbool and Zamir, 2021), despite the fact there are still ongoing questions and confusions on it. However, the authors have provided contradicting explanations about linkages between CSR and financial performance of companies though the positive impact of CSR on corporate reputation and customers loyalty was acknowledged by the majority of scientific studies (Masip, 2020). Also, there are various methods of measuring CSR and financial results applied in the scientific literature (Maqbool and Zamir, 2021; Masip, 2020; Paternostro, 2020). There are no commonly accepted frameworks linking CSR with financial performance of companies due to wide variation of assessment techniques and applied methods for assessment of CSR and financial performance of companies. The study aims to close this gap and to develop a framework for systematization of CSR and financial performance assessment methods based on the moderation role of work ethics and the mediation role of affective commitment.

Table 1

The table below shows the gap in the research

Scholars	Study	Major Findings	Research Gap
Sontaite-Petkeviciene (2015)	CSR reasons, practices and impact on corporate reputation	The study discusses the importance of CSR and why it should be used and how it impacts a business	Does not mention about work ethics and affective commitment roles
KsieZak, (2016)	The Benefits from CSR for a Company and Society	The study discusses how CSR positively impacts a company and society	Does not mention about work ethics and affective commitment roles
Opedare, (2020)	Why Corporate Social Responsibility Is Becoming More Important to Organizations	Discusses the increasing levels of importance of CSR as considered by businesses and society	Does not mention about work ethics and affective commitment roles
Salahudin, Alwi, Baharuddin, & Halimat, (2016)	The Relationship between Work Ethics and Job Performance	The study discusses work ethics and its importance in a business	Does not discuss its role in CSR

Kumari & Afroz, (2013)	The Impact of Affective Commitment in Employees Life Satisfaction	Discusses the crucial role played by affective commitment in organizational performance and employee satisfaction	Does not discuss its role in CSR
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Source: Prepare by Authors (2023)

The proposed study will work on bridging this gap, therefore, and will use the obtained theories and concepts as underlying factors. Also, the topic which is under the focus of the proposed research needs to find out whether work ethics and affective commitment play the role of moderator and mediator in determining the impacts of CSR on corporate performance. The current research findings have been found to have research done on the importance of the factors CSR, work ethics and affective commitment for organizational performance, and performance of employees. However, the moderating and mediating role of the two factors – work ethics and affective commitment on CSR performance and impacts, is not sufficiently available in existing research works. From the available studies, it can, however, be implied that both work ethics and affective commitment are important for effective CSR performance.

Material and Methodology

The conceptual framework shown in Figure 1 shows that CSR activities play an independent variable that would help the corporates to increase their performance levels with a mediating effect of affective commitment and moderation role of work ethics and. This model has one dependent variable (corporate performance), one mediating variable that affective commitment, and one moderation variable that work ethics. The framework explains clearly how the postulated hypotheses relate to each other and provides the key input of this research. Based on the discussion above, a research framework has been developed as shown in Figure 1.

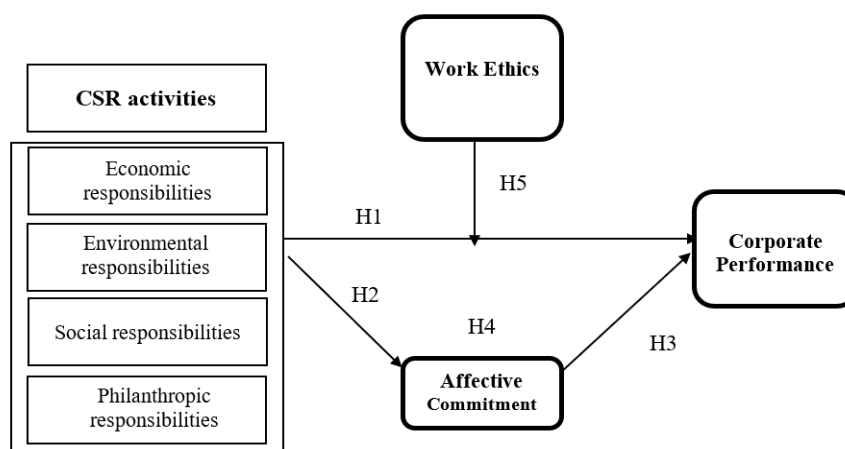


Figure 1: Conceptual Framework
Source: Prepare by Authors (2023)

Results and Discussion

These results are supported by the results in the previous studies, where positive link between CSR and corporate performance was obtained in many studies such as (Santini et al., 2021, Khan, 2018)., Sarwar argued the organization's employees are the primary stakeholders, employee's perception of CSR influences their work outcomes in an organization. So, CSR activities benefit both employees and their organization, CSR activities affects employee's job affects and organizational performance greatly.

Prior studies have argued that affective commitment had a positive effect on corporate performance (Abugre and Nasere, 2020). For example, Basit (2019) argued that affective commitment is positively related to both corporate satisfaction and performance. Several researchers Ashraf (2020); Basit (2019) found that committed employees are more likely to have higher work motivation, as well as higher corporate performance. Affectively committed employees tend to perform their corporates better and be more productive (Dai et al., 2021; Ashraf, 2020; Basit, 2019). Employees with higher levels of affective commitment are more willing and motivated to contribute significantly toward the organization (Dai et al., 2021). Therefore, affective commitment increases in-role and extra-role performance (Haque et al., 2021). Employees with high affective commitment are more committed to contributing to organizational success, and they tend to improve their performance. Therefore, affective commitment is the preferred form of devotion for organizations and also the way that has been associated with organizational communication most often (Hadziahmetovic, 2017).

Organizations with a more robust culture are to be better and be able to implement CSR activities and make a change (Bowers et al., 2022). CSR activities and influence corporate performance influence the attitude of the decision-makers. Moreover, the culture of the organization is frequently understood as including values and beliefs and shared ways of doing things in an organization, so organization's ability to demonstrate social responsibility and treatment of stakeholders is in-fluence organization culture (Santini et al., 2021). While the existing research studies present significant findings on the importance of work ethics for a business, and also the understanding that works ethics need to be a supporting factor for effective CSR activities, however, there is no significant amount of research done on whether and how work ethics can play a moderating role for CSR and its impacts on corporate performance. Individually, it is realized well that work ethics has a vital role to play in activities of a business, from which it can be implied that work ethics also guide the CSR activities of a company.

Conclusion

The study emphasizes the value of CSR in raising performance, echoing other findings. Managers in the oil and gas industry, as well as maybe other sectors, would benefit from emphasizing CSR initiatives, especially those that could have a direct impact on internal quality processes. The beneficial effects of CSR on activities like economic responsibility, environmental responsibility, and charitable responsibility should also be known to management as they may enhance organizational success.

Although the results have substantial implications, this study has certain limitations that should be taken into account when evaluating the results. The study's foundation is a cross-sectional research design with boundaries between exposure and results. It is advised that longitudinal and experimental research be used in future studies to confirm a true cause-and-effect link. To determine connections between CSR and business success. To learn more about the nature of this link, the future study may involve more companies. According to the

present research, corporations must fulfill their CSR obligations and include all stakeholders in order to enhance their performance. Nevertheless, a major obstacle to the organization's long-term performance has been the idea of expanding profitability in comparison to the larger idea of corporate success. Through strategic CSR, an organization and its workers may serve more effectively. The majority of CSR research studies focused on business financial performance. Utilizing CSR improves employee-manager relationships and boosts organizational performance. Therefore, it is anticipated that CSR initiatives will have a direct impact on business performance as a starting point. Future studies could highlight how commitment via organizational views affects CSR. It is recommended that the governments create CSR-related rules intended to motivate businesses to implement CSR practices. Given the importance of the pledge, the governments should also assist businesses in promoting their own CSR-focused commitments.

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