

# The Impact of Antecedents of Corporate Social Responsibility on Corporate Social Responsibility Performance: A Perspective of Pakistan's Banks

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## Abstract

Today's world presents both internal and external impediments to quick business growth. Internal obstacles include staff retention, profitability, and growth, whereas external challenges include fierce rivalry, preserving the organization's brand and status, minimizing environmental effect, and customization. This conceptual investigation embraces a newly emerged concern of Corporate Social Responsibility performance in banks, considering ranges of literature reviews, research approach used is deductive based on positivist philosophy. The type of investigation is survey based, using cross sectional method and unit of analyses are top management employees of banking sector in Pakistan. A systematic analysis of literature has been executed to analyze the Corporate Social Responsibility performance on banking sector triggered by recent business perspectives, in which over 400 publications are read and reviewed by the authors. It has also established the reliability and validity of literature analysis. Each of these corporate social responsibility antecedents work interdependently with each other to strengthen the corporate social responsibility performance objectives. The study contributes theoretically by extending the existing organizational theories of CSRP and leadership by integrating various constructs from both institutional and individual levels, which deliver a novel research framework. The study indicates Pakistan as a rising market, the study throws light on the elements influencing the CSRP, such as employee dimensions, organizational environment, and top management in the banking industry. The conceptual model will provide an acceptable CSRP framework and reliable measurement model, which can be helpful as a benchmark in assessing the extent of CSRP at the aggregate level and their sub-dimensions. The role of the corporate sector in alleviating the issues in Pakistan holds key importance and reason of recent surge in CSR activities in Pakistan.

**Keywords:** Corporate Social Responsibility Performance, Sustainability, Organizational Commitment, Employee Ethics, Leadership Style

## Introduction

Corporate social responsibility is a well-studied concept, owing to its multifaceted impact on economic, environmental, legal, and social changes in an increasingly globalised world (Lee,

Kim et al., 2022). Today's world presents both internal and external impediments to quick business growth. Internal obstacles include staff retention, profitability, and growth, whereas external challenges include fierce rivalry, preserving the organization's brand and status, minimising environmental effect, and customization.

To overcome these obstacles, businesses have shifted their focus to corporate social responsibility, which encompasses a variety of stakeholders and outcomes, including those outside the organization and those that go beyond financial success (Aguinis et al., 2020). This concept will guide businesses into a new era of business, one in which the corporate sector aligns its objectives with those of society, placing a premium on growth, sustainability, and economic prosperity.

### **Corporate Social Responsibility Performance**

Customers increasingly expect responsible corporate behaviour from all types of companies, firms, and their executives who have grown aware of the critical role that social responsibility plays in the pursuit of performance excellence and long-term growth in the global economy (Antonaras, 2019). According to UNDP (2021), 77% of consumers say they would be more willing to purchase a company's products or services if the company demonstrates a commitment to addressing social, economic, and environmental issues; 73% of investors agreed.

In general, all sorts of businesses consider about their responsibilities toward their owners (Benzinger et al., 2021). The concept of Corporate Social Responsibility Performance (CSR) is an extension of the concept of Corporate Social Responsibility (CSR), which is a general belief that modern businesses have a responsibility to society that extends beyond the responsibility they have to their stockholders or investors in the company. As a result of socially and ecologically responsible behaviours, the CSR is an unavoidable by-product.

According to Khan et al (2019), researchers have discussed various approaches to evaluating corporate social responsibility (CSR), including assessing the extent to which social responsibility principles motivate organizational ethical actions and the extent to which a firm utilizes policies (Fatima et al., 2020).

### **Current challenges and Antecedents of CSR**

CSR in the developing world is dependent on a coordinated effort from every department and the incorporation of stakeholders into CSR strategy, rather than on paternalism (Khattak et al., 2019; Wang and Huang, 2018). The difficulties that emerging countries face must be understood as inherent, rather than as idiosyncratic. The financial strain placed on a corporation in a developing country is enormous. It is common for businesses to have to build infrastructure within their own walls because infrastructure does not exist outside of the company in a developing country (Chtourou and Triki, 2017).

The commitment and charisma of leaders contribute to the success of the CSR (Nejati et al., 2019). It is not uncommon in developing countries for resources and opportunities to not be dispersed equally among the general population. Additionally, there may be fewer precedents for autonomy and advocacy. As a result, it takes an extraordinary leader to exemplify these characteristics while also overseeing a company-wide CSR (MacNeil & Matear, 2020).

Leadership emerges as a result of ethical behaviour (Ullah et al., 2017). Ethical leadership is most often associated with the social and moral behaviours that leaders engage in while carrying out their responsibilities (Low et al., 2019). The primary function of ethical leadership

is to improve the moral character of corporate executives and decision-makers (Ullah et al., 2017).

Ethical climate is commonly referred to as a higher-order social structure (Ostroff et al., 2013), and it can be found at both the individual and the organizational levels.

More than a dozen research from "the area of business ethics has concentrated on upper-echelon management qualities to predict behavior regarding CSR (Manner, 2010; Huang, 2013; Lewis et al., 2014). The result has led to five dimensions of CEO characteristics which all have been argued to be valuable variables to investigate the effect on CSR (Hambrick & Mason, 1984; Bantel & Jackson, 1989; Wiersema Bantel, 1992).

### **Current Positions of CSR**

The emphasis on CSR began in 1950 and has now had a significant impact on the global business world. Initially, CSR was divided into two broader categories; internal and external. Internal CSR deals with internal organizational performance. External CSR is a tool for increased market share and business growth.

Since its emergence in December 2019, the COVID-19 epidemic has wreaked havoc on the global economy, resulting in an unprecedented crisis in terms of its origins, scale, and severity (Huang et al., 2020). The Covid-19 conference is forcing some specific parts of the broader corporate responsibility topic to the forefront of the conversation. Enterprises' "resilience," social security, social equality, and the subject of the externalized environmental costs caused by businesses - for example, ocean pollution – are some of the issues that need to be addressed.

COVID-19 may take us in a new direction regarding how we think about private enterprise. "The field of business and society needs to understand better how business is a part of societal governance, and how the social and political responsibilities of business can be redefined from a systemic perspective, rather than being boxed into some 'CSR' concept that does not transcend the self-interest of the firm (Rhodes & Fleming, 2020). "

As a result, the responses of various society segments and other stakeholders, particularly employees, are critical to the existence and long-term viability of the company. Stakeholder integration (CEOs, leaders, and employees) and its impact on CSR are the primary focus of the current study.

### **CSR in Global Context**

Katsioloudes and Brodtkorb (2007) found that private organizations in the United Arab Emirates realize the strategic importance of CSR, but that there is a lack of understanding of CSR in the country. Only 20% of the companies that participated in the study publicly report on their CSR activities, and only 17 percent had actually consulted international nonfinancial reporting guidelines (Georgiadou and Nickerson, 2020; Masoud and Vij, 2021).

According to the authors, Dubai companies "do not adequately utilize CSR as an effective marketing and stakeholder engagement tool in the UAE" (Georgiadou and Nickerson, 2020; Masoud and Vij, 2021; Rettab et al., 2021). Katsioloudes and Brodtkorb (2007) also point to culture and religion as the two most powerful influences. Studies in other Muslim countries in the Middle East, such as Saudi Arabia (Habbash, 2016) and Qatar (AlNaimi et al., 2012), have revealed comparable results in terms of low concentrations of CSR.

Looking CSR in the Asian context, China has been playing an increasingly important role in the global economy (Haga et al., 2021). As part of the Chinese government's political agenda,

the government promotes CSR" (Yin and Zhang, 2012). In a context like this especially in government dominant country, CSR is mainly a government-induced phenomenon.

CSR are growing on a global scale and Malaysia is riding that momentum. From 2007 all the listed companies are abiding to report CSR in their annual report (Lui et al., 2021). The focus on CSR has been active in the public attention within Malaysia for the past fourteen years, and as such has become strength in many corporations' public relations as what demonstrate in the bank's campaign strategy.

In developing countries, such as India, the CSR is establishing substantial footholds. Corporate executives are under enormous pressure from a variety of sources, including consumer and investor groups as well as members of civil society organizations, and other stakeholders. The Indian parliament enacted a major bill in 2013 that made corporate social responsibility (CSR) mandatory. Maqbool and Zameer (2018) collected data from 28 Indian banks for the period of 10 years and found positive impact of CSR on banks' financial performance.

According to Visser (2008), economic responsibility is still given more importance in Africa than other aspects of development. While philanthropy is ranked second, legal and ethical responsibility is ranked third and fourth, respectively. Masoud (2021), CSR is to generate investment and income, produce safe products and services, create jobs and invest in human capital. They also must support technology transfer and blend physical and institutional infrastructure to fulfill their economic responsibilities.

### **CSR in Pakistan Context**

Although corporate social responsibility (CSR) has been a well-established idea in Western economies for decades, it has only lately made its way into the economic and political agendas of many emerging markets, including Pakistan. Pakistan is a developing country that is attempting to achieve socio-economic sustainability through a variety of means. Pakistan is the world's fifth-most populated country and as a developing South Asian market economy, according to the World Bank.

Pakistan is confronted with a number of issues, including an energy crisis and a law and order scenario. Without a doubt, the current administration was attempting to resolve these issues (Fatima et al., 2020). People's suffering must be alleviated, and the corporate sector must play its proper role in this effort. It is past time for private enterprises to develop a CSR policy and improve their corporate social responsibility programs.

Pakistan has many challenges to achieving SDG 2030. Pakistan's SDG Global Rank is 129 (out of 193) in 2021 (The Dawn, 2021). Compared to the 2020 performance, Pakistan's progress stagnated on zero hunger, quality education, gender equality, clean energy, innovation, sustainable cities and communities, and 'life below water and worsening in the case of Goal 15 (Life on Land).

Aside from government actions, reliable business organizations such as banks should step up with higher CSR in order to address these difficulties, according to the report. Banks in Pakistan are primarily concerned with philanthropic endeavors and legal compliance (Soomro & Ali, 2021). The emphasis is on long-term CSR sustainability. Companies' plans are short-term, and their efforts are more situational than part of a continuous strategic process. Companies do not regard corporate social responsibility (CSR) as a critical value (Soomro & Ali, 2021).

Many Pakistani businesses have recognized the long-term benefits of CSR and their disclosure (Ehsan et al., 2018), but businesses in Pakistan face several obstacles when it comes

to complying with the standards. These obstacles include a lack of necessary knowledge about CSRP notions, failure to disclose information appropriately, and a lack of sufficient motivation (Majeed et al., 2015).

Khan et al (2018) claimed that CSRP is at its initial stages in Pakistan. Only a few companies follow the policies prescribed by "The Constitution of Pakistan" about CSRP. There is no law in Pakistan on the federal and provisional levels regarding CSRP (The news, 2020). Most companies avoid spending a single penny, and no law compels them to ensure CSRP. The lack of sector-specific law is a cause for an unethical corporate climate and insufficient organizational commitment for CSRP.

### **Scope of the Study**

This research examines CSRP in Banks, particularly in the Pakistani Banks. The organization used as the unit of analysis is corporate banks. The scope of the study for this research is ethical leadership, leadership styles, trust, employee ethics, organizational commitment, CEO characteristics, and examining CSRP among Pakistani banks. In addition, this research explores the top management and employees' CSR awareness by explicitly looking into ethical leadership, personal ethics, and organizations' commitment.

The scope and budget of the CSRP program differ significantly from bank to bank. Some banks are more concerned with maintaining a clean environment, whereas other banks' objectives may include education, community development, healthcare, and other areas. A significant part of this variance can be attributed to the fact that CSRP is not mandated by law in general and Pakistan. Most banks are spending just an insignificant amount (Soomro & Ali, 2021).

Compared to developing nations, employees in developed countries are more aware of CSRP. Because many issues such as poverty, education level, development, extremism, cultural value, and so on are significantly different in developing countries than in the developed world, citizens of emerging countries may be less aware of the significance of the Comprehensive Strategic Response Plan (CSRP) (Ali, 2011). Because of this, in developing nations like Pakistan, the investment in the CSRP may receive only a marginal amount of attention from the key stakeholders (Soomro & Ali, 2021).

### **Research Objective**

- To investigate if ethical leadership significantly influence on CSR performance of banks in Pakistan.
- To assess if ethical climate significantly influences on CSR performance of banks in Pakistan.
- To examine if CEO characteristics significantly influence on CSR performance of banks in Pakistan.
- To determine if employee ethics significantly influence on CSR performance of banks in Pakistan.
- To determine if organizational commitment mediates the relationship between ethical leadership, ethical climate, employee ethics, CEO characteristics and CSR performance of banks in Pakistan.

### **Research Gaps**

A corporation's true stance on CSRP, as opposed to what its stakeholders believe it to be, may differ, and stakeholders' attitudes and behaviours toward the business are influenced by their unique views of the organization (Peterson, 2004). Previous studies on CSRP either focuses

on macro (Farooq et al., 2021; Hu et al., 2020). or micro-level (Kim et al., 2020; Jones et al., 2019; Maon et al., 2019). This study focuses on both macro-level (organizational commitment) and microlevel (ethical leadership, leadership style, employee ethics, CEO characteristic) approach, looking into their influence on CSR.

The concept of CSR has not been clearer in emerging countries such as Pakistan (Naqvi, 2020). In developing countries, the focal point of CSR activities is profit maximization. Most of the CSR studies have been conducted in the developed world (Farooq et al., 2021). This indicates that limited number of studies on CSR has been conducted in the emerging world in general and Pakistan is way lag behind in CSR in particular (Farooq et al., 2021).

Prior research has mostly focused on CSR from the viewpoint of control theory, goal theory, stewardship theory, resource-based theory, or institutional theory (Bondy, Moon, and Matten, 2012; Lindgreen & Swaen, 2010). These theories address the concerns of several stakeholders and are likely to account for a stakeholder category, competitive advantage, and an explicitly normative and ethical stance (Lindgreen & Swaen, 2010).

By adopting the leadership theory, the present study will concentrate on the employee as the ultimate strategic goal and the key stakeholder since charismatic leadership is essential in developing moral standards. Recently, the necessity for moral leadership in company management has increased for a variety of reasons, including unethical commercial practises, conflicts of interest, and other controversies (Kalshoven et al., 2011). However, the necessity for quantitative research is necessary since it will help to put ethical leadership into practise. For example, authentic leadership (Khan, 2020), servant leadership (Harward, 2020), transformational leadership (Aga et al., 2016; Hassan et al., 2017), inclusive leadership (Khan et al., 2020), and humble leadership were all investigated by researchers (Ali et al., 2020). However, the ethical leadership style's influence on CSR has received little attention, and in the case of Pakistani banks, this function has to be further investigated.

Recently, researchers have started to point out the gap in the research that past studies on CSR have often overlooked—a micro-level analysis of employee-related outcomes of CSR as well as community-related outcomes". As described by stakeholder theory, the importance of additional stakeholders has received relatively little attention in the past.

To the best of the knowledge, no researcher integrated these constructs in a single framework and examined in the Pakistani banking industry context. Thus, this study is a pioneering attempt to fill up this gap.

## **Review of Literature**

### **A Review on the Antecedents of CSR**

The majority of the research on corporate social responsibility (CSR) has focused on the antecedents of socially responsible behavior (CSR) have concentrated on cross-national differences in order to discover cultural drivers of CSR (Mehjabeen and Bukth, 2020). Scholars have repeatedly called for greater understanding of the micro- and macro-level causes of CSR, as well as their consequences (Wickert, 2021; Bacinello et al., 2021).

In recent years, research on corporate social responsibility (CSR) have moved beyond the decades-old discussion on the results of CSR acts and have begun to concentrate on the antecedents of such initiatives. Theoretical models for explaining essential catalytic variables responsible for organizational involvement in ethical behavior and CSR have been presented by academics in different fields (Gordano and Chiaudano, 2021; Vishwanathan et al., 2020).

There is a growing interest among researchers to perceive CSR from a leadership perspective. Clarifying the boundaries of ethical behavior is important for establishing an ethical organizational culture, which is aided by ethical leaders (Long et al., 2020).

The substantive process of ethical leadership along with the ethical climate leads to CSR. Originally, Sarand et al (2019) conceptualized ethical climate as being three mutually exclusive types – principle, benevolence, and egoism. Principle was defined as an ethical climate where individuals adhere strictly to principles or standards because they have to follow particular regulations, like personal morals, company rules, or federal laws.

Broadly, ethical climate has been found to have a number of positive outcomes for an organization, including positive relationships with job attitudes (Jones, 2019), ethical behaviors (Droms Hatch and Stephen, 2015), organizational commitment (Friend et al., 2020), physiological health (Purwana and Madhakomala, 2020), psychological well-being (Wang et al., 2020), performance efficiency (Ezenwakwelu et al., 2020), performance effort (Friend et al., 2020), and trust (Shen et al., 2020).

Recently, academics have begun to draw attention to a research gap that previous studies on CSR have frequently overlooked: a micro-level examination of employee-related outcomes as a result of CSR participation. Employees are the most important stakeholders in the organization, and they are actively involved in, contribute to, and respond to the firm's CSR, particularly those that are directly related to them.

The upper echelon theory emphasizes the dominant coalition within the top of an organization, furthermore, Hambrick and Mason (1984) suggested that the critical organizational decisions could be predicted by investigating a company's top managers since the whole responsibility for strategic decisions is taken primarily by Chief executive officer (CEO) and Top Management Team. The present research is based on the upper echelon theory and more specifically on the CEO as the person who takes the most crucial decisions in the company. More specifically, another aim of this thesis project is to understand whether, and if so, how, the CEO's –gender, age and education influence the company's CSR. Diversities in education, age, gender, and previous international experience could be crucial for the CSR within every company.

### **Ethical Leadership**

Leadership in business ethics can cover an all-inclusive array of fields. Ethical leadership can enhance the notoriety and believability of a company by stressing good resolutions and constructive behavioral attributes. Practical leadership skills can help to establish business ethics. In addition, this type of leadership can aid in building a team culture within businesses. Moreover, ethical leadership allows for standard benchmarks for staff to conform to individual conclusions in their daily duties (Webb & Orr, 2021).

According to Saha et al (2020), *ethical leadership* has been defined as "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision making". Further, according to Tourigny et al (2019), "ethical leadership comprises of two different aspects: the so-called moral person aspects and moral manager aspects. The moral person aspect addresses personality, while the moral manager aspects display integrity, emphasizes fair decision-making, and presents vital concerns about people and the community.

Ethical leaders are conscious that through media, nations worldwide evolve into more humane societies, and management teams tolerate the burden of mistrust generated by

centuries of social injustice, economic exploitation and environmental degradation (Bhatt, 2022). To this end, ethical leaders strive to make the best decisions that benefit most people.

### **Models of Ethical Leadership**

Aftab et al (2021) check the immediate effect of ethical leadership (EL) on employees' JP (EJP) and also explore the indirect mediating effect of corporate social responsibility (CSR) on this EL and EJP nexus in Italy. One hundred fourteen papers published over 58 years (1958–2016) were selected by Saha et al (2021) and analyzed according to descriptive and content perspectives to propose a conceptual framework.

Mostafa and Shen (2019) investigated deviant employee behavior toward the organization. They drew on theories of social information processing and organizational identity to examine the social and psychological process by which perceived ethical leadership affects deviant employee behavior toward the organization.

Mubarak et al (2021) examined the relationship between ethical leadership and project success through psychological empowerment and the moderating role of Islamic work ethic. It is established from the existing models that ethical leadership influences CSR; thus, this study also considers ethical leadership as an independent variable. Moreover, this study integrates other factors that impact CSR and lacks in the previous models.

### **Ethical Climate**

*The principle* was defined as an ethical climate where individuals adhere strictly to principles or standards because they must follow particular regulations, like personal morals, company rules, or federal laws. *Benevolence* was defined as an ethical climate where individuals maximize joint or group interests because they want to engage in friendship, team interest, or social responsibility (Ramdhan et al., 2021). Thus, Victor and Cullen's (1988) current conceptualization classified ethical climate into five different and mutually exclusive types: (a) caring, (b) rules, (c) law and code, (d) independence, and (e) instrumental.

Furthermore, ethical climate perceptions exert a significant contextual influence, and they represent what Ostroff et al (2013) and other climate scholars refer to as a "higher-order social structure— a socially interactive context within which individuals operate and which highlights the behaviors and responses that are expected, supported, and rewarded" (p. 1). (see also, Ode-Ichakpa et al., 2020) ". Because of this, it is critical to understand how employees create their opinions about the ethical atmosphere.

Business ethics research has expanded over the last 30 years into a thriving field of inquiry into the ethical atmosphere in the workplace (Mayer et al., 2009; Tourigny et al., 2019). Many positive outcomes have been demonstrated to be associated with perceptions of ethical climate at the individual (e.g., job satisfaction, organizational commitment, ethical employee behavior) and organizational levels (e.g., efficiency, social responsibility, organizational learning, and performance) according to research (Mayer et al., 2009). Furthermore, an enormous amount of knowledge has been accumulated that has identified a variety of precursors of an ethical environment.

### **Models for Ethical Climate**

Farouk and Jabeen (2018) investigated the perceptions of public sector employees toward the ethical atmosphere, codes of ethics, and corporate social responsibility (CSR), as well as the impact of these perceptions on organizational performance (OP). The findings of the study shed light on the relationship between codified ethical practices and employee reactions such



as corporate social responsibility (CSR), organizational engagement (OE), and organizational performance (OP).

According to Ramdhan et al (2021), the role of ethical atmosphere as a basis for internal Corporate Social Responsibility (CSR) and employee performance has been investigated. They stated that an ethical climate serves as a guide for businesses and individuals who wish to participate in collective efforts to ensure long-term sustainability.

Ullah et al (2017) developed this model by investigating the relationship between ethical leadership and corporate social responsibility (CSR), emphasizing the mediating role of intellectual capital and ethical culture in the organization. Ullah et al (2017) developed this model by investigating the relationship between ethical leadership and corporate social responsibility (CSR).

### **Employee Ethics**

There have been a significant number of empirical research on CSRP undertaken from the standpoint of stakeholder theory, including (Berg et al., 2018; Boadi et al., 2018). According to the stakeholder hypothesis, businesses should strive to meet the needs of the various groups involved in their operations, lest they risk losing the support of these individuals and organizations (Sharma & Sanjeev, 2019).

From a societal perspective, corporate social responsibility (CSRP) is defined as ongoing and long-term practices and performances by corporations following the values of the firm and its stakeholders. *employee ethics* can be defined as the amount to which individual employees comprehend their ethical issues and their firm's social actions that are adopted either voluntarily or as required by law (Baskentli et al., 2019).

The internal and extrinsic motivations are the most frequently mentioned by scholars (Swanson, 2006). Intrinsic motivators include feelings of love, inward regard, pride, and fulfilment. In contrast, extrinsic motivators are based on outward benefits such as pay, promotions, and vacation time. These two types of motivators may affect individual employees depending on their relationship with their company (Boadi et al., 2020).

Ali et al (2020) examined and compared the effects of ethical leadership and transformational leadership separately on different dimensions of corporate social responsibility (CSR). Kronos et al (2019) mentioned corporate ethical values as a motivating factor that affects organizational performance.

### **CEO Characteristics**

CSRP is the result of strategic decisions that enterprises make to raise their companies' value. As such, it reflects numerous qualities of the manager(s) who made the decision (Hambrick & Mason, 1984). A previous study on CEO traits identified the main demographic factors that have the best likelihood of predicting strategic decision-making. These are the following: "(1) nationality, (2) education, (3) age, (4) gender, and (5) employment tenure (Hambrick & Mason, 1984; Bantel & Jackson, 1989; Wiersema & Bantel, 1992).

Furthermore, it has been asserted that managerial traits have a considerable impact on the viewpoint and perception of environmental issues, as well as how the institutional environment around the firm and its business is seen by the firm's employees" (Larsson, 2021).

Furthermore, Kopel (2021) claimed that CSRP could confirm sufficient returns if only companies prevent competitors from imitating this strategy. Also, Barney (1991) concluded that resources could provide a sustainable competitive advantage if they are 1) Valuable, 2)

Rare, 3) Inimitable, and 4) Non-substitutable (VRIS). In other words, if CSRP activities create value for customers they might be valuable. Thus, they can be used as a competitive advantage.

To conclude, if Banks would like to achieve competitive advantages, the CEO should determine which CSRP activities scored high on the criteria mentioned above (rare, valuable, inimitable, and non-substitutable). Moreover, they could look for other local partners or NGOs with which they might create unique CSRP initiatives that could benefit both society and multinational enterprises (Sun et al., 2021). As we can see, implementing completed new ideas and vision for the company has required innovative decision-making and risk-taking.

### **Models for CEO Characteristics**

Galcheva (2017) explored the relationship between corporate social responsibility (CSR) with age and the academic background of the CEO. The results indicate that CSR is not significantly related to CEO age and education.

Zahar (2020) examined the influence of CEO characteristics on CSR practices and performance based on samples of firms from developed countries.

Tran and Pham (2020) investigated the impact of CEOs' (chief executive officers) demographic characteristics on corporate environmental performance (CEP) in small and medium-sized enterprises (SMEs). The study provides evidence that female CEOs and CEOs' educational levels (both primary and professional) are positively related to the probability of CEP.

Previous studies did not include CEOs' leadership in the models, but leadership is essential for influencing CSRP. Thus, this study integrates the CEO's leadership with another demographic characteristic which offers a noble contribution.

### **Organizational Commitment**

*Organizational commitment* is a newer study term that impacts individual and organizational performance (Al-Jabari & Ghazzawi, 2019; Dahmardeh & Nastieziaie, 2019). Organizational commitment is employees' bond with their employers and the reasons they stay (Allen & Meyer, 1990). According to Meyer and Allen's (1991) Three-Component Model, organizational commitment can be classified as continuous, emotional, or normative.

Similarly, continuance commitment pertains to sunken costs when employees feel their investments cannot be transferred to another organization. Research shows that continuance commitment alone is negatively related to job performance and positively related to work-family conflict, self-reported stress, and withdrawal behaviors (Rodrigo et al., 2019; Meyer et al., 2002). To this end, the researchers advise avoiding the creation of continuance commitment in favor of other forms of commitment.

Affective commitment refers to how much an employee wants to stay at the organization. This type of commitment is characterized as identification with, or an emotional attachment to, an organization (Meyer & Allen, 1997). Affective commitment is considered high-quality since it is directly related to and can be influenced by positive work experiences.

Normative commitment refers to a perceived obligation one feels to remain in an organization (Allen & Meyer, 1990). In other words, an employee does not feel like they want to be there but ought to be there. This type of commitment can be based on one's perceived investment or social experiences in the organization. This type of commitment is also highly correlated with affective commitment, as normative commitment is positively related to OCBs, job performance, job attendance, and employee health and well-being (Meyer et al., 2002). It is also negatively related to turnover intentions and actual turnover.

### **Models for Organizational Commitment**

An organization's perceived CSR, according to Kumari et al (2021), "can lead to the development of trust and commitment among its employees, which, in turn, can lead to the building of an organization's corporate reputation. The model was developed and tested based on a comprehensive literature review, with the hypothesis that the perceived CSR of an organization can lead to the development of trust and commitment among its employees."

In addition, the moderating impacts of human resource management techniques and organizational justice have been explored in the given relationship of corporate social responsibility (CSR) with its supplied mediators, namely, "organizational trust" and "organizational commitment," respectively.

A relationship between CSR attitudes and "Affective OC" was established in this study, but a relationship with "Normative OC," which is less common in the current literature, was also discovered.

### **Theoretical Perspective of the Study**

#### ***Social Cognitive Theory***

Social cognitive theory (SCT) has its origins in the health sciences and presents a human agency model in which individuals proactively self-reflect, self-regulate, and self-organize their own lives and situations (Bandura, 1989). The ability of an individual to engage in a targeted behavior is estimated by SCT, according to Otaye-Ebede et al (2020), "based on internal and external characteristics and their interrelationships" (p. 2).

In this theory, Triadic Reciprocity (which symbolizes the co-interaction of personal, environmental, and behavioral elements) is central, and it serves as both a regulator and an inducer of human behavior (Bandura, 1986). Specifically, SCT claims that morality, together with other psychosocial elements (such as working conditions and environment, among other things), explain how moral thinking guides moral behavior (Beauchamp et al., 2019).

More specifically, SCT proposes that "there are variables (internal or external inputs to the system) that operate as stimuli to encourage (or relegate) behavior in certain situations (Martin et al., 2014). Some of these variables are: skills training, observed behavior, perceived social support and verbal persuasion, perceived barriers and barriers to overcome, interpersonal states, environmental context, internal and external cues to action, and so on."

#### ***Institutional Theory***

Institutional theory discusses isomorphism, or how groups become similar (Chedrawi et al., 2020). Unlike neoclassical economics, institutional theory sees organizations as more than profit-maximizing units. Suppliers, consumers, rivals, regulatory bodies, and other non-governmental entities surround organizations. In the institutional environment of enterprises, these social elements describe (Doh et al., 2016).

Theoretically, organizations homogenize due to social (normative isomorphism), regulatory (coercive isomorphism), and competitive (mimetic isomorphism) pressures (Cubilla-Montilla et al., 2020). Desire for legitimacy drives compliance to these pressures (Wang et al., 2018). Compliance also reduces task risks by giving decision makers clarity, stability, and predictability. In response, firms adopt common business procedures.

Legitimacy is a key explanatory construct (Matten and Moon, 2020). Legitimacy ensures greater social resources, unhindered access to markets, freedom to conduct own activities, and long-term existence of the firm (Lock and Schulz-Knappe, 2018). Social legitimacy also has

concrete and intangible benefits like decreased compliance costs and higher stock market assessments (Vijayasankaran, 2019).

The institutional theory framework has been used to explain nation level disparities in CSR practises (LaGore et al., 2020; Matten and Moon, 2020), institutional legitimacy (Hossain et al., 2019), and stakeholder visibility (Krstić et al., 2009). Organizations follow institutional rules and practices for both substantive and symbolic legitimacy, according to these research. This dissertation proposes that institutional forces operate as important external factors of CSR. Different institutional pressures will lead to different motivations (strategic versus altruistic) for CSR efforts.

### ***Full Range Leadership Model***

The Full Range Leadership Model (FRLM) is used to underpin the leadership styles: transactional, transformational, and passive/avoidant variables (Bass and Avolio, 1993). Novak et al (2020) claimed the FRLM covers many of the leadership behaviors in organizations. The Full Range Leadership Model explains the exhibited behaviors or styles of leaders toward their followers (Bass and Avolio, 1993). Rehman et al (2018) expanded upon the work of Burns who first examined the relationships between leadership styles and subordinates' reactions.

Reza (2019) argued that leadership styles were either transactional or transformational, and that the two leadership styles were prominent in different organizational structures. He asserted that transactional leadership styles were prominent in bureaucratic organizations and transformational leadership styles were found in innovative businesses. However, Burns did not describe the leadership styles as existing on a continuum.

The Full Range Leadership Model consists of categories and factors. Burns's (1996) leadership theory was expanded upon by Bass and Avolio (1993), who categorized the leadership styles into 3 main categories: transactional, transformational, and passive/avoidant.

### ***The upper echelon theory***

For the first time, the upper echelon theory was introduced by Hambrick and Mason in 1984. They argued that the background and characteristics of the executives influence in a significant way the strategic choices, and performance of the company. Moreover, the CEO's choices are influenced by their experience and personality (Abatecola and Cristofaro, 2018). Thus, if we are willing to understand why the company has taken exactly these actions, why they perform in this way, we have to consider the top executive as a person with their unique background. The decision-making process is influenced by many factors i.e. demographic: age, tenure, education, career experience, and etcetera.

A strategic decision is also made based on the company's demographics and attributes. This can be shown in their CSR investment (Hambrick and Mason, 1984). According to Hunjra et al (2021) understanding top echelon features is required to comprehend an organization's strategic processes.

Using a constrained rationality decision model, Hambrick and Mason (1984) claimed that strategic decisions and other organizational outcomes reflect management background characteristics. While they examine the obvious background characteristics of executives including age, tenure, education, preceding functional and socioeconomic background, they also underline the importance of the individual traits of value and cognitive base in the decision-making process. Determining how executive citizenship impacts firm's CSR initiatives is a logical next step. A significant part of the upper echelons, CEOs prefer to convey their

individual altruistic ideals through the corporation, especially if they are emotionally invested in the organization where they work and oversee.

### **Theoretical Framework**

Institutional theory explores organizational structures and explains why organizations with similar traits or forms exist within the same organizational field. There are two dimensions to consider: isomorphism and decoupling. External influences like as shareholder influence, employee influence, and government policy are all considered in the first of these processes, coercive isomorphism, which is the first of these processes.

According to Bandura (1986), individuals constantly regulate their behavior by comparing their own standard of conduct to the circumstances of their environment, which includes the ethical climate of the environment (Christensen et al., 2022). This theory was employed in order to offer a theoretical framework for the ethical climate and employee ethics in the workplace. The Full Range Leadership Model is used to define different types of leadership styles. Leadership styles are classified into three categories in this model: Transformational Leadership, Transactional Leadership, and Laissez-Faire Leadership (or laissez-faire). Each of these styles contains a variety of characteristics that influence a specific behavior.

This research looks at Transformational Leadership and Transactional Leadership as they relate to this approach. The characteristics of the CEO were explained using the upper echelon theory. Each top manager, according to the theory's fundamental assumptions, has his or her own cognitive basis and ideals, and each interprets business conditions and circumstances through a customized lens (Haga et al., 2021).

The literature, on the other hand, is deficient in its grasp of how employees perceive their CEOs' ethical leadership and how this affects their CSR. Furthermore, the current study is limited to the banking business in Pakistan, whereas the research conducted by Wu et al. (2014) was limited to the banking industry in China.

Research suggests that an ethical climate influences employee attitudes toward CSR. For example, a study by Sarfo et al (2022) found that ethical climate was associated with more positive attitudes about CSR, such that those with higher perceptions of ethical climate had higher positive attitudes toward CSR.

Similarly, Enwereuzor et al (2020) found that perceptions of ethical climate were positively related to employee views and attitudes toward CSR, and results indicated each of the five ethical climate types – caring, instrumental, independence, rules, and law and code – were positively associated with employee's views of CSR. Alizadeh et al (2020) found similar results, such that perceptions of ethical climate were positively associated with CSR, social responsibility, and corporate ethics.

The author concurs with Harrison and Huang (2020) that CEOs play a significant role in CSR and can either promote it or obstruct it, hence directly effecting its institutionalization. Strategic CSR highlights the subject of the CEO's potential role in determining an organization's CSR intensity and proclivity in developing countries such as Pakistan. CEOs are responsible for developing company strategy and are frequently observed promoting their organization's image through CSR (Haski-Leventhal, 2022). Additionally, CEOs have the ability to significantly alter the firm's strategic strategy, including decisions about CSR.

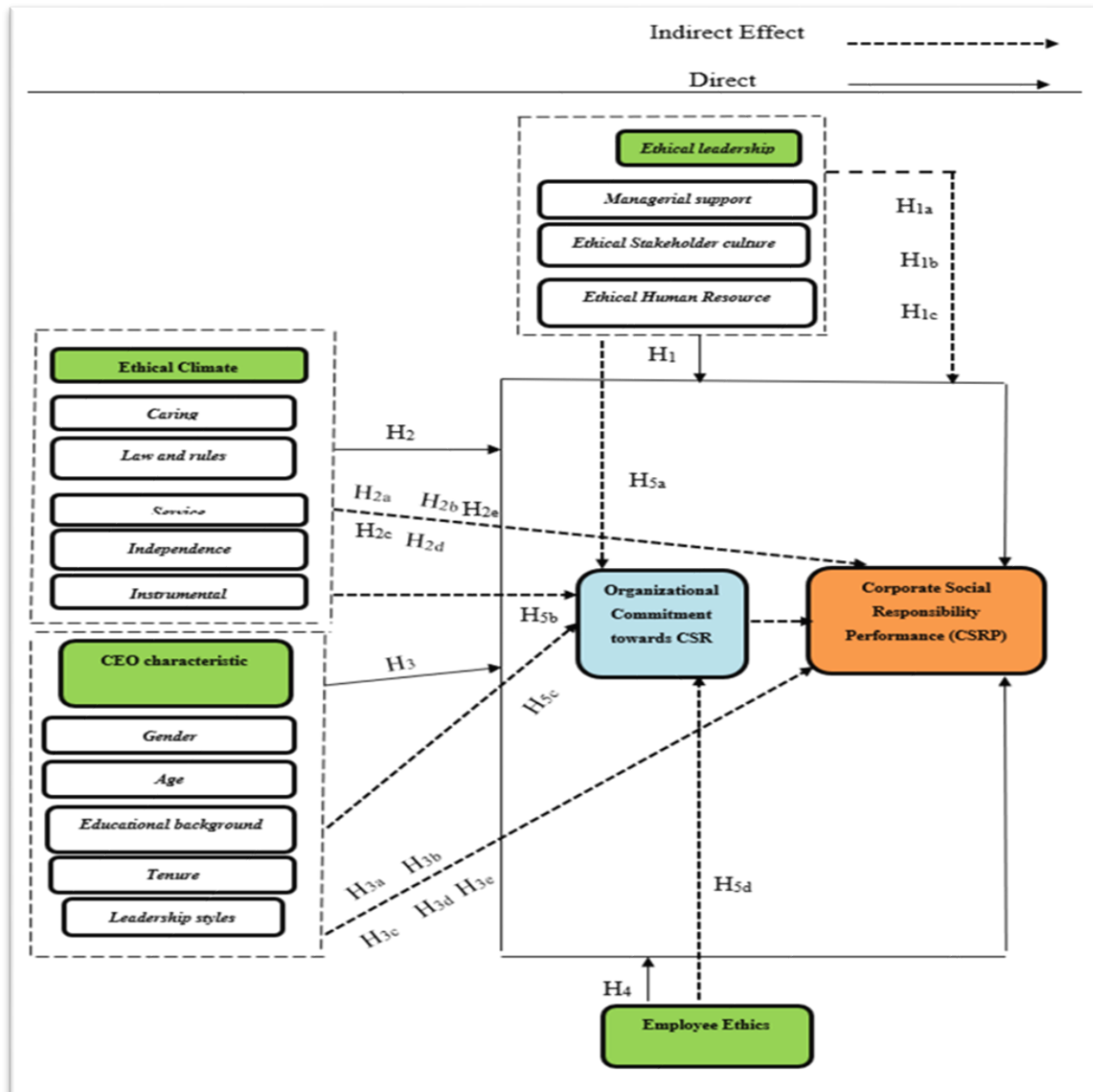
Numerous research in the subject of corporate ethics have examined the features of upper-echelon management in order to predict CSR behavior (Velte, 2019; Tran and Adomako, 2021; GarcaSánchez et al., 2020). As a result, five dimensions of CEO traits have been identified, each of which has been suggested to be a useful variable for examining the effect

on CSR behavior (Larsson, 2021; Soewarno and Nugroho, 2021; Hambrick and Mason, 1984). (1) Gender, (2) age, (3) tenure, (4) education, and (5) leadership styles are the dimensions. CEO traits are believed to be a good predictor of CSR behavior since prior research has established that managerial values and beliefs have an effect on firm outcomes (Sajko et al., 2021).

Leadership styles have been shown to be associated with ethical contexts and outcomes. Prior research explored the connection between leadership styles and corporate social responsibility practices, and it was discovered that CEO leadership styles had an impact on the creation and delivery of CSR strategies (Kim et al., 2021; Waldman et al., 2006).

When the stakeholders find that their organization is working in a socially responsible way, they feel proud of their organization and like to associate themselves with it, which, in turn, leads to a higher level of commitment to the organization. Previous research examining perceived CSR and organizational commitment (Ali et al., 2020; Brammer et al., 2007; Dhanesh, 2020) found a positive relationship between the two; i.e., employee organizational commitment is found to be higher in organizations that are perceived to be socially responsible.

Several theories have been put forward to help explain the relationship between CSR and organizational commitment (Chatzopoulou et al., 2021). The most cited, social identity theory, assumes individuals derive their identity from the social groups in which they are members. People enhance their self-esteem when they perceive that the reputation and values of their organization are in some way superior to others.



### Significance of the Study

This research contributes to the growing body of knowledge on the banking industry, sustainability, and leadership domain, a topic researched extensively around the world but is still in its infancy stage in Pakistan. This increases the value of the findings of this study and is highly relevant in bridging the gap in the slowly growing literature on CSRP in the banking sector.

### Contribution of the study

#### Theoretical Contribution

The study contributes theoretically by extending the existing organizational theories of CSRP and leadership by integrating various constructs from both institutional and individual levels, which deliver a novel research framework. In particular, this study provided a view of CSR initiatives from a more complex conceptual structure. Another contribution of the current study would be a developed understanding of antecedents of CSRP, identifying the role of ethical leaders in defining corporate social responsibility, and the importance of employees' ethics on CSRP. Moreover, the mediating integration of organizational commitment provides new insight into the knowledge domain.

### **Practical Contribution**

The results are of interest to CEOs/managers faced with decisions regarding CSR practices. While some bank's view investment in CSR as a cost of doing business, the research findings can provide evidence of exciting insights and stimulate CSR. The results of this research can also help banks to understand what defines a well-developed CSR initiative and what other firms are doing regarding CSR.

Additionally, in the context of Pakistan as a rising market, the study throws light on the elements influencing the CSR, such as employee dimensions, organizational environment, and top management in the banking industry. The current study will practically contribute towards CSR because the findings will help the corporations devise policies and strategies for the application of CSR.

### **Methodological Contributions**

The study will provide an acceptable CSR framework and reliable measurement model, which can be helpful as a benchmark in assessing the extent of CSR at the aggregate level and their sub-dimensions in banks, notably in Pakistan. Moreover, empirical investigation with the latest statistical tool will provide methodological rigor for this study.

### **Limitations and Recommendations for Future Study**

We contextualize the paper in respect to a wider intellectual discussion in the field of corporate social responsibility performance, antecedents of corporate social responsibility and Organizational commitment in the field of banking sector and emphasize the need for further work to discuss these topics in order to further grasp how they form the transformation path.

The key input of this conceptual investigation relates to deepening in the solid base that will allow in the prospect to dig into the scholastic research of corporate social responsibility performance from a holistic viewpoint and the identification of differentiating factors that affect this process, which also gives rise to future lines of research in this entire domain.

The study also features flaws that might be exploited in future research. Because this is a conceptual research work focusing on a review study and limited exploratory findings, no suitable empirical evidence to generalize the paradigm is gathered. However, more development within the framework may be done in future studies by incorporating motivation, attitude, and competency elements from entrepreneurial viewpoints.



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