

-RESEARCH ARTICLE-

THE MEDIATING ROLE OF CORPORATE SOCIAL RESPONSIBILITY PERCEPTION ON THE RELATIONSHIP BETWEEN ORGANIZATIONAL COMMITMENT AND JOB PERFORMANCE*¹

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Abstract

The purpose of this paper is to explore the mediating role of corporate social responsibility (CSR) perception on the relationship between organizational commitment and job performance in Nigeria's banking industry context. Using a self-administrated questionnaire, empirical material of the study was gathered from 208 employees working in commercial banks in the Sokoto state of Nigeria. Mediation analysis was conducted, and multiple regression analysis was used to test developed hypotheses. The findings failed to support the mediating effect of CSR perception on the relationship between organizational commitment and job performance. However, the results revealed that CSR activities toward employees positively affect organizational commitment. In contrast, CSR toward social and non-social, customers and the government has a statistically insignificant effect on organizational commitment.

Keywords: *Corporate Social Responsibility, Organizational Commitment, Job Performance, Banking Industry, Nigeria.*

JEL Codes: *M10, M19, O15.*

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ÖRGÜTSEL BAĞLILIK VE İŞ PERFORMANSI ARASINDAKİ İLİŞKİDE KURUMSAL SOSYAL SORUMLULUK ALGISININ ARACI ROLÜ⁴

Öz

Bu çalışmanın amacı kurumsal sosyal sorumluluk algısının örgütsel bağlılık ve iş performansı arasındaki ilişkide aracılık etkisinin Nijerya bankacılık sektörü bağlamında ortaya konmasıdır. Çalışmanın görgül materyali Nijerya'nın Sokoto eyaletindeki ticari bankacılık sektörü çalışanlarından elde edilen 208 geçerli anketten geliştirilmiştir. Elde edilen veriler ve geliştirilen hipotezler aracılık etkisi ve çoklu regresyon yöntemiyle analiz edilmiştir. Bulgular kurumsal sosyal sorumluluk algısının örgütsel bağlılık ve iş performansı arasındaki ilişkideki aracılık etkisini desteklememektedir. Fakat sonuçlar çalışan odaklı kurumsal sosyal sorumluluk faaliyetlerinin örgütsel bağlılık üzerinde olumlu etkisi olduğunu, sosyal ve sosyal olmayan taraflara, müşterilere ve devlete yönelik sosyal sorumluluk faaliyetlerinin ise örgütsel bağlılık üzerinde etkisi olmadığını göstermiştir.

Anahtar Kelimeler: Kurumsal sosyal sorumluluk, Örgütsel bağlılık, İş performansı, Bankacılık sektörü, Nijerya.

JEL Kodları: M10, M19, O15

"Bu çalışma Araştırma ve Yayın Etiğine uygun olarak hazırlanmıştır."

1. INTRODUCTION

Becoming a socially responsible business has always been an exciting topic for academic researchers and businesses globally (Kunda et al., 2019). The historical roots of the concept of corporate social responsibility (CSR) date back to the 1950s. Howard R. Bowen's book, *Responsibilities of the Businessmen (1953/2013)* is considered one of the first thematic contributions to the field of CSR, which makes Carroll (1999: 270) name Howard R. Bowen the "father" of the field of social responsibility. The research on CSR started as a controversial debate regarding the responsibilities of business entities in society which led to a major empirical study on how these responsibilities impact organization's financial performance and profitability (Carroll, 1991). Three streams of thought have shaped the way how we perceive CSR today. Milton Friedman, Archie B. Carroll, and Peter F. Drucker are known to be the figures representing each stream of thought. Friedman strongly recommends that businesses should not be involved in CSR (Friedman, 1970), whereas Carroll sees CSR as a way to balance businesses' commitment to their societal context (Carroll, 1999). Peter F. Drucker, on the other hand, provides a pragmatist view of CSR, suggesting businesses be involved in CSR activities when there is a business opportunity on the horizon (Drucker, 1984). Today, Archie B. Carroll's interpretation of the CSR phenomenon seems to have the upper hand, when The

⁴ Genişletilmiş Türkçe Özet, makalenin sonunda yer almaktadır.

Business Roundtable's revision of the purpose of the corporation is recalled (Business Roundtable, 2022). Accordingly, increased competition in today's business world had made organizations look for ways that can help them sustain competitive advantage. As a result, CSR has received significant attention from organizations and is seen as a top-notch organizational policy.

CSR can be defined as "the attempt by companies to meet the economic, legal, ethical, and philanthropic demands of a given society at a particular point in time (Crane and Matten, 2016: 50)". CSR is about doing and surpassing what needs to be done responsibly as a business entity (Carroll, 1991). Unlike before, the contemporary importance of CSR is not only associated with achieving economic gains, but several organizations have now regarded CSR as an avenue to consider social concerns relevant to their surroundings (Farmaki, 2019). In the same way, the concept of CSR entails not only a contribution to the community in terms of social and environmental issues but also to an organization's workforce. Organizations have understood the benefits of integrating CSR practices in their managerial policies; it allows them to participate in philanthropy, giving back to their organizational environment while achieving their commercial interest (Ho, 2013).

A noteworthy body of studies underscore the positive relationship of CSR on the financial bottom-line of organizations (i.e., Cho.,2019; Hirigoyen and Poulain-Rehm, 2015; Islam et al., 2012).

Additionally, CSR is usually investigated at the organizational and/or field level (i.e., macro), as opposed to the individuals and/or group level (i.e., micro). According to Aguinis and Glavas (2012) research about CSR is extremely focused on mostly single level of thought (i.e., macro-level) as this level accounts for almost 95% of the 181 papers reported in the 17 publications. For this reason, they argued that a multilevel and interdisciplinary study is needed in which the large and varied research that exists can be combined and synthesized consistently and comprehensively.

Business organizations in Nigeria have embraced the concept of CSR, with almost all organizations attempting to involve in CSR undertakings to the greatest extent possible. However, the main motive behind their CSR activities is doubtful (Ademosu, 2008). Several studies have previously been conducted concerning CSR in Nigeria (Enahoro et al., 2013; Osemene, 2012; Irefin and Mechanic, 2014). However, research that generally investigates or examine the overall CSR perception relating to organizational commitment, job performance, or the impact that CSR has on employee remains limited (Adeleke, 2014). The purpose of this study is to extend the body of understanding regarding the role of CSR perception on the relationship between organizational commitment (OC) and job performance (JP), in addition to examining how CSR impacts employee JP and OC from a developing country perspective.

1.1. Relevant Literature and Hypothesis

1.1.1. *The mediating role of CSR perception on the relationship between OC and JP*

Since the emergence of the CSR concept, scholars have consistently investigated the fundamental concerns regarding CSR and its relationship with OC and JP. Scholars like Mensah, Agyapong, and Nuerthey (2017); Hofman and Newman (2014) support the approach, which regards CSR as a component of business strategy that has a direct relationship with OC and JP, while other scholars like Subair (2018) believe that CSR perceptions have nothing to do with neither OC nor JP. Instead, CSR is a scheme that mainly leads to the waste resources that will harm business organizations in the long run. Any use of organizations' funds for not-for-profit purposes lowers the value for its stakeholders (Marić et al., 2021). Likewise, Friedman (2007) argues that an organization and its managers only responsibility is to maximize its earnings. Unlike Friedman, Olivia (2017) argues that the overall CSR perception of the employees helps improve their OC and increase current employees' JP.

Because these two schools of thought are diametrically opposing, numerous researchers have scrutinized the role of CSR in the relationship between OC and JP. There are studies on how OC affects JP, but we do not know how this relationship is mediated by CSR perception, especially in the emerging country context. For instance, Mohammad (2016) surveyed 266 Saudi Arabian bank employees, but the study did not confirm a significant mediating role of CSR perception of OC and JP. However, Youn et al. (2018) indicated a mediating role for CSR perception on the relationship between OC and JP. Additionally, in an investigation into the mediating role of CSR perception on OC, Oh et al. (2021) found that CSR perception mediates OC. However, there was no direct relationship with JP. On the contrary, some studies also confirmed a negative or neutral relationship between these variables. For example, in an investigation into the mediating role of CSR perception on OC, Marić et al. (2021) found that CSR perception mediates OC. However, there was no direct relationship with job performance. As a result, examining the mediating role of CSR perception on the relationship between OC and JP is still plausible. Therefore, the following hypothesis is proposed:

H1: CSR perception mediates the relationship between OC and JP.

1.1.2. *Effect of CSR perception on OC*

There is a considerable amount of literature about how CSR affects employees' OC. According to Imran Ali et al. (2010), several studies suggested that CSR enhances employee commitment to the organization because CSR initiatives consist of programs aimed at the well-being of employees and their families. Dawkins (2005) stated that CSR attracts inspired potential employees and increases current employee commitment.

O'Reilly (1989: 93) published a paper in which he described the OC as "an individual's identification with and involvement in a focal organization", in other

words, it is the strength of the psychological bond between the employee and the organization (Slack, Orife and Anderson, 2010: 422). According to Gupta (2014), employees are essential components contributing to corporate growth. Without a certain amount of commitment and effort from employees, no organization will thrive. As a result, organizations often try to satisfy their employees to gain their commitment. Brammer et al. (2007) maintain that CSR concepts increase employees' OC. Gond et al. (2010) tried to unearth the relationship between CSR perceptions and OC by associating the concepts with social exchange theory. A substantial number of empirical research indicated positive relationship between CSR perceptions and OC (Moskowitz, 1972; Turban and Greening, 1997; Schmidt and Freeman, 2002; Tuzcu, 2014; Santoso, 2014).

A recent study by Franco and Suguna (2017) analyzed the multifaceted effect of CSR on corporate commitment. Their study revealed a significant effect of CSR on OC. Also, Imran Ali et al. (2010) research used an exploratory method; primary data was gathered from 371 professionals employed in various sectors in Pakistan. Their findings revealed a significant positive relationship between CSR and OC. Therefore, hypotheses stated below were formulated:

H2a: CSR perception towards social and non-social stakeholders will have a positive impact on OC.

H2b: CSR perception toward employees will have a positive impact on OC.

H2c: CSR perception toward the customer will have a positive impact on OC.

H2d: CSR perception toward government will have a positive impact on OC.

1.1.3. Effect of CSR perception on employee JP

Today, one of the primary concerns of organizations is how to hire and retain competent employees. This concern has allowed organizations to emphasize ways to improve employee JP. Despite the number of significant resources that organizations have allocated to improve employee JP, there are only a handful of reports of consistent success in organizations. Williams and Anderson (1991: 606) operationalized employee JP as "the fundamental responsibility an employee is recruited to do in return for payment". It relates to how employees act concerning the formal roles, duties, and obligations outlined in their job description.

Sonnentag et al. (2008) claim that considerable scholarly research attention has been given to the idea and the scope of JP over the last two decades. Sun and Yu (2015) studied the relationship between employee performance, employee cost, and CSR. A positive relationship between CSR and employee performance was detected. Sun and Yu (2015) concluded that the more socially responsible the organization, the better the productivity. Alegbeleye and Ige (2020) studied the effect of CSR perception on the performance of employees at food and beverage organizations in Nigeria; the study shows the extent of internal CSR for the performance of employees in food and beverage organizations is relevant. Chaudhary (2020) examined the impact of CSR perceptions on employee performance; data was gathered from 187 selected Indian business executives, and the findings of the research show a significant effect of the

CSR perception of employees in both their work performance and the participation in organizational citizenship behavior (OCB). Therefore, the hypotheses stated below were developed:

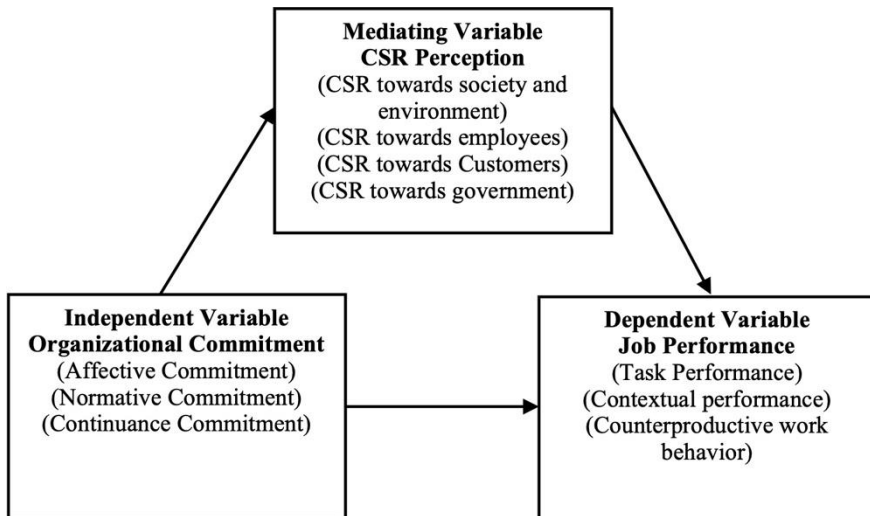
H3a: CSR perception towards social and non-social stakeholders will have a positive impact on JP.

H3b: CSR perception towards employees will have a positive impact on JP.

H3c: CSR perception towards the customer will have a positive impact on JP.

H3d: CSR perception towards government will have a positive impact on JP.

Figure 1. Model of the Study



2. METHODOLOGY

2. 1. Sample and Data Collection

The present study's target population was employees of reputable organizations with a considerable amount of advanced CSR policies and procedures in place. The population consists of branches of commercial banks in the Sokoto state of Nigeria. A sample of 300 questionnaires was distributed. 208 questionnaires were valid for analysis. The questionnaire has three parts; the first part explains the purpose of the study, describes researcher's profile, and provides directions on how to fill out the questionnaires, as well as explains how the anonymity of the participants will be protected. The respondents were ensured that no personal information would be requested from them, and their names would not be disclosed within the study's final

report. The second part of the questionnaire contains the demographic factors that describe information about the respondents, and the last part consists of the instruments adapted to measure the research variables. Ethical clearance was sought and gathered for the questionnaire from Anadolu University's Social Sciences and Humanities Scientific Research and Publication Ethics Committee on 07.06.2021 with the protocol number 72085.

Table 1. Participant Demographic Details

		Frequency	Percent (%)
Gender	Female	85	40.9
	Male	123	59.1
Age	18-25	18	8.7
	26-35	127	61.1
	36-45	54	26.0
	46 and above	9	4.3
Nationality	Nigerian	207	99.5
Other Nationality	Non-Nigerian	1	0.5
Education level	Primary School	5	2.4
	Secondary school	16	7.7
	Vocational school	13	6.3
	Bachelor's degree	142	68.3
	Master's degree	32	15.4

Table 2. Participants' Tenure Information

		Frequency	Percent (%)
Job tenure (Years)	1-5	96	46.2
	6-10	59	28.4
	11-15	31	14.9
	16-20	17	8.2
	21-25	4	1.9
	26 and above	1	0.5
Organizational tenure (Years)	1-5	108	51.9
	6-10	59	28.4
	11-15	28	13.5
	16-20	8	3.8
	21-25	4	1.9
	26 and above	1	0.5

2. 2. Scales

All the measurement instruments (i.e., the scales) in this research have previously been adopted and used by previous studies. A rigorous analysis of relevant literature was conducted to determine accurate measuring scales. The research questionnaire contains a total number of 57 items. The questionnaire was made up of three parts. A 17-item CSR perception scale developed by Turker (2009a) was employed in the first part. Turker's (2009a) CSR perception scale comprises four subscales measuring CSR toward social and non-social stakeholders, CSR toward employees, CSR toward the customers, and CSR toward the government. Each subscale has eight, five, three, and two items, respectively. Employee OC was measured with the items used in Allen and Meyer (1991). This instrument contains three sections, the first relates to affective commitment, the second is concerned with the continuance commitment of employees, and the last consists of normative commitment of overall organizational commitment. A 27-item scale developed by Koopmans et al. (2014) was employed for measuring JP. The scale has 7-items associated with task performance, a 12-item contextual performance scale, and 8-item counterproductive work behavior scale. All the items had a three-month recall timeframe (Koopmans et al., 2014).

3. RESULTS

3. 1. Reliability and Validity Tests

Before distribution, the relevant adopted questionnaire was subjected to a series of inspections to confirm how consistent, valid, and reliable it was. The well-known Cronbach Alpha criterion was used to conduct the reliability test. Cronbach Alpha is the most appropriate tool for studies that employ relevant questionnaires as a data collection instrument (Bonett and Wright, 2015).

Table 3 shows reliability analyses for the CSR perception scale and its subscales. The Cronbach's Alpha coefficient calculated as 0.85, 0.98, 0.75, and 0.78 for CSR toward social and non-social stakeholders, CSR toward the employees, CSR toward the customers, and CSR toward government, respectively. Overall Cronbach's Alpha is calculated as 0.824

Table 3. CSR Perception Scale Reliability and Validity

V&D	Factor loading	Variance (%)	Cronbach Alpha
Factor 1: CSR toward social and non-social		47.11	0.85
CSR_SNS 6	0.765		
CSR_SNS 1	0.876		
CSR_SNS 3	0.765		
CSR_SNS 4	0.675		
CSR_SNS 5	0.823		
CSR_SNS 2	0.765		
Factor 2: CSR toward employees		10.16	0.98
CSR_EMP 1	0.794		
CSR_EMP 6	0.621		
CSR_EMP 3	0.853		
CSR_EMP 5	0.876		
CSR_EMP 4	0.665		
CSR_EMP 2	0.875		
Factor 3: CSR toward customers		12.67	0.75
CSR_CUS 2	0.569		
CSR_CUS 3	0.878		
CSR_CUS 1	0.87		
Factor 4: CSR toward government		12.67	0.78
CSR_GOV 1	0.896		
CSR_GOV 2	0.787		
Overall Cronbach's Indicator for CSR perception: 0.824			
Note: V&D=Variable and Dimensions; CSR Corporate Social Responsibility; SNS=Society and Non-Social; EMP=Employee; CUS= Customer; GOV=Government			

Table 4 indicates the reliability analysis of OC scale and its subscales, with Cronbach Alpha coefficients ranging from 0.79, 0.81, and 0.75 for affective, normative, and continuance commitment, respectively. From the results of the analysis, the overall Cronbach Alpha coefficient is calculated as 0.945.

Table 4. Organizational Commitment Scale Reliability and Validity

V&D	Factor loading	Variance (%)	Cronbach Alpha
Factor 1: AFF_CMT		32.612	0.79
AFF_CMT 4	0.576		
AFF_CMT 7	0.876		
AFF_CMT 1	0.512		
AFF_CMT 2	0.685		
AFF_CMT 3	0.513		
AFF_CMT 8	0.511		
AFF_CMT 5	0.767		
AFF_CMT 6	0.654		
Factor 2: NOR_CMT		49.78	0.81
NOR_CMT 7	0.593		
NOR_CMT 5	0.627		
NOR_CMT 6	0.453		
NOR_CMT 2	0.636		
NOR_CMT 8	0.554		
NOR_CMT 3	0.475		
NOR_CMT 4	0.545		
NOR_CMT 1	0.785		
Factor 3: CTN_CMT		78.34	0.75
CTN_CMT 2	0.593		
CTN_CMT 1	0.668		
CTN_CMT 3	0.576		
CTN_CMT 4	0.836		
CTN_CMT 6	0.416		
CTN_CMT 7	0.543		
CTN_CMT 5	0.788		
CTN_CMT 8	0.765		
Overall Cronbach's Indicator for organizational Commitment: 0.945			
Note: V&D=Variable & Dimensions; AFF_CMT =Affective Commitment; NOR_CMT =Normative Commitment; EMP=Employee; CTN_CMT = Continuance Commitment			

To test the reliability of the job performance scale with 27 items about job performance, Cronbach Alpha analysis was applied. As seen in Table 5, the results indicated that the Cronbach coefficient for the total scale was 0.742.

Based on the coefficient observed from the analysis the scale is found to be reliable. Reliability analysis revealed the alpha value for task performance was (0.74) and (0.61) for contextual performance, (0.86) for counterproductive work behavior. This analysis validated the questionnaire's ability to assess what it intended to examine or the attribute to be analyzed.

Table 5. Job Performance Scale Reliability and Validity

V&D	Factor loading	Variance (%)	Cronbach Alpha
Factor 1: TSK _PRF		58.44	0.74
TSK _PRF 4	0.721		
TSK _PRF 7	0.558		
TSK _PRF 1	0.569		
TSK _PRF 2	0.764		
TSK _PRF 3	0.628		
TSK _PRF 6	0.765		
TSK _PRF 5	0.765		
Factor 2: CTX _PRF		26.6	0.61
CTX _PRF 9	0.628		
CTX _PRF 5	0.597		
CTX _PRF 1	0.584		
CTX _PRF 6	0.590		
CTX _PRF 2	0.590		
CTX _PRF 8	0.556		
CTX _PRF 3	0.593		
CTX _PRF 10	0.626		
CTX _PRF 12	0.623		
CTX _PRF 4	0.823		
CTX _PRF 7	0.596		
CTX _PRF12	0.594		
Factor 3: CTD _WB		94.27	0.86
CTD _WB 1	0.877		
CTD _WB 2	0.867		
CTD _WB 3	0.860		
CTD _WB 4	0.885		
CTD _WB 5	0.879		
CTD _WB 6	0.860		
CTD _WB 7	0.875		
CTD _WB 8	0.870		
Overall Cronbach's Indicator for Job performance: 0.742			

3. 2. Means, Standard Deviations, and Spearman's Correlation

From the Table 6, it can be observed that while all dimensions of CSR perception have a statistically significant and positive correlation with JP ($r= 0.371, 0.335, 0.228, 0.227$ respectively and $p < 0.01$ for all variables), only CSR towards social and non-social stakeholders and employee have statistically significant correlation with OC albeit the four categories of CSR have a positive correlation with OC ($r = 0.249, 0.281, 0.096$ and 0.051 respectively with $p < 0.01$ for CSR towards social and non-social stakeholders and employee).

Table 6. Means, Standard Deviations, and Spearman's Order Rank Correlation Coefficients among the Variables

Variables	Mean	SD	1	2	3	4	5	6
1.CSR_SNS	3.902	1.06	1					
2.CSR_EMP	3.79	0.82	0.674**	1				
3.CSR_CUS	4.21	0.80	0.575**	0.522**	1			
4.CSR_GOV	4.52	1.69	0.402**	0.334**	0.576**	1		
5. OC	3.40	0.86	0.249**	0.281**	0.096	0.051	1	
6. JP	3.62	0.82	0.371**	0.335**	0.228**	0.227**	0.257**	1

Note. CSR= Corporate social responsibility; SNS=social and non-social stakeholders; EMP=employee; CUS= customer; GOV=government; OC= Organizational Commitment; JP= Job performance

3. 3. Hypothesis Testing

Because the correlation analysis reported in Table 6 is only a measure of linear associations among the variables and does not describe cause and effect relationships, it is essential to support the same with multiple regression analysis of the impacts of the various CSR perceptions on the two variables (i.e., OC and JP). This enables us to test the two broad hypotheses of whether the CSR perceptions taken as a set positively affect OC and employee JP. It will also enable us to test the individual significance of the impact of the various CSR perceptions on OC and employee JP.

H1 proposed that CSR perception mediates the relationship between OC and JP. A series of regression analyses were carried out to test the hypotheses. Baron and Kenny (1986) suggest the mediation regression analysis to examine the relationship between independent and dependent variables. Before conducting the bivariate and multiple regression that serves as an input into the mediation model, three conditions must be established to determine the mediating effect (Pierce, 2013).

- The independent variable (OC) predicts the dependent variable (JP).
- The independent variable (OC) predicts the mediator (CSR perceptions).
- The mediator (CSR perceptions) predicts the (JP).

Since the *p*-value from the Sobel test is (.18), we concluded that CSR perception does not mediate the relationship between OC and employee JP. In other words, the result of the regression indicates that there is no evidence of mediation. The summary of mediating analysis results is presented in Table 7 below.

Table 7. Sobel Test

	Input		Test statistic	Std. Error	<i>p</i> -value
a	.263	Sobel test:	1.96048316	0.02396246	0.18799394
b	.166	Aronian test:	1.91874823	0.02448367	0.18465016
S _a	.067	Goodman test:	1.96506553	0.02342966	0.18449560
S _b	.075				

H2 proposed that CSR perceptions will have a positive effect on OC. The multiple regression results of the effect of CSR perceptions on OC are reported in Table 8.

From the Table, the F – statistic of the model measuring the impact of the various CSR perceptions taken as a set on OC is 3.769 with a p-value of 0.000, which is well below the 1% significance level. This leads to rejecting the null hypothesis that CSR perceptions exert no influence on OC. Regarding individual significance, corporate responsibility towards social and non-social stakeholders, customers, and the government is found to have a statistically insignificant effect on organizational commitment since their p-values are even greater than the 10% significance level. On the other hand, corporate responsibility toward employees is found to exert a statistically significant effect on organizational commitment as the p-value is less than the 1% significance level. Although the R-square of the model is low (about 0.07), indicating that just 7% of the variation in OC can be explained by the various CSR perceptions together, the overall significance of the model indicates that CSR perceptions are critical factors that could influence OC.

Table 8. Multiple Regression Analysis of the Effect of CSR perceptions on Organizational Commitment

Variable	B	SE	β	t	Sig.(p)
Constant	2.377***	0.346		6.871	0.000
CSR towards SNS	0.027	0.068	0.033	0.392	0.695
CSR towards EMP	0.273***	0.090	0.261	3.039	0.003
CSR towards CUS	-0.050	0.096	-0.046	-0.521	0.603
CSR towards GOV	0.021	0.037	0.041	0.555	0.580
F value= 3.769 (p = 0.000), R ² = 0.071, Adj. R ² = 0.052					
Note: * p <.0.1; ** p < 0.05; *** p < .01; CSR= Corporate social responsibility; SNS=social and non-social stakeholders; EMP=employee; CUS= customer; GOV=government; OFC= Organizational Commitment					

H3 proposed that CSR perceptions have a positive effect on JP. Table 9 reports the multiple regression results of the impact of the various CSR perceptions on JP. From the Table, the F-statistics of the test for the overall significance of the model is 5.704 with an associated p-value of 0.000, which leads to the rejection of the null hypothesis. The effect of corporate responsibility towards social and non-social stakeholders and government through positive are not statistically significant in influencing employee performance in the model since their p-values are well above the 10% level of significance. On the other hand, corporate responsibility towards employees and customers is found to have a positive and statistically significant effect on JP, at least at the 10% significance level.

Table 9. Multiple Regression Analysis of the effect of CSR perceptions on Job Performance

Variable	B	SE	β	t	Sig.(p)
Constant	2.116***	0.331		6.390	0.000
CSR towards SNS	0.057	0.064	0.073	0.882	0.379
CSR towards EMP	0.173*	0.088	0.168	1.972	0.050
CSR towards CUS	0.162*	0.090	0.158	1.798	0.074
CSR towards GOV	-0.015	0.035	-0.031	-0.431	0.667
F value= 5.704 (p=0.000), R ² = 0.105, Adj. R ² = 0.087					
Note: * p <.0.1;** p < 0.05; *** p < .01; CSR= Corporate social responsibility; SNS=social and non-social stakeholders; EMP=employee; CUS= customer; GOV=government; JP= Job Performance					

4. DISCUSSION

Contrary to expectations, a significant mediating effect on the role of CSR perception on the relationship between OC and JP was not detected. There may be several explanations for the result. It shows that employees in these organizations believe that CSR perceptions affect their behavior to a certain degree. However, CSR perception does not significantly mediate the relationship between OC and JP.

Likewise, similar results were also found in the studies conducted by Closon et al. (2015) and Latif et al. (2020). The present research proposed hypothesis *H1* was not confirmed. Another possible explanation for this result is that employees choose to conduct their JP responsibly to fulfill their sense of obligation toward a job or perhaps an interpersonal relationship which has possibly nothing to do with the employee OC. The research result is not coherent with the findings of Kim et al. (2018) and Oh et al. (2021).

Additionally, Table 8 reports the results of the correlation analysis. CSR toward social and non-social stakeholders positively affects commercial bank employees' OC. However, the relationship is statistically insignificant. A possible explanation for this might be based on how the employees view the social and non-social CSR activities conducted by their employer. The Nigerian bank employees believe most organizations engaging in this type of social activities are commercially motivated.

However, CSR activities toward employees positively affect organizational commitment, and the relationship is significant at a 1% level. This result is coherent with the finding of Turker (2009b), who studied the influence of CSR on the OC of employees in Turkey and found a significant link between CSR to social and non-social stakeholders, CSR to employees on OC. Our result also supported the Khan et al. (2018) study that highlighted the CSR perception of bank employees toward OC in Pakistan; the study found that CSR practices toward employees have a significant relationship with OC. Additionally, Weerasekara and Ajward's (2020) findings in Sri Lanka indicated a significant positive relationship between CSR perceptions and employee OC in Sri Lanka. Similarly, Sun and Yu (2015) found a significant relationship between CSR and OC. This result may be justified by the fact that the

research sample predominantly comprises reputable commercial banks known for conducting CSR activities in their organizations. Reputable Nigerian banks are believed to implement managerial policies favorable to the internal stakeholders. For example, launching training programs that help the employees to acquire new competent skills relevant to their career growth and development, placing a high priority on the employee wants such as giving them free access to the organization's gym or having a meal discount in bank's cafeteria, emphasizing on employee needs which include the provision of health insurance which covers a considerable amount of employee's medication cost, the presence of the conducive and friendly working environment. For instance, the employees of Nigerian banks are motivated to interact with coworkers throughout the board in an accessible and long-lasting manner to execute tasks. These organizational policies can influence the OC of an employee. As a result, it can be suggested that strong CSR toward internal stakeholders will lead to leads stronger OC and goal attainment. However, in contradiction to Turker's (2009b) findings, where CSR toward customers indicates a significant association with OC, CSR practices aimed toward customers by the Nigerian banks were found to have no relationship with employees' OC. Adequately, the results of the study have shown that there is no significant relationship between CSR toward government and OC.

Furthermore, the research was to study the effect of CSR perception on employee JP. CSR perception towards social and non-social stakeholders was proposed to impact employee job performance positively. The result of the study's finding backed up the above assumption by indicating a positive relationship between the variables. These results reflect those of Liu and Qin (2018), who, based on data from Chinese employees, also found a relationship between CSR perception and employee JP. CSR perception toward employees was reported to have a significant positive relationship with employee performance. The findings align with the study expectation because internal CSR activities usually showcase an excellent concern for the employee's expectations and welfare (de Roeck et al., 2014). According to Saks (2016), showing a sense of gratitude and concern by the employer toward employees' expectations and interests, as expressed according to CSR practices aimed at the employees, improves the overall concept of organizational support and causes the employees to return the favor by displaying a higher and effective work performance. Similarly, CSR activities conducted toward customers have significantly affected employee job performance. This study supports evidence from previous observations (e.g., Chaudhary, 2020; Shuli and Suwandee, 2017).

These results further support the conclusions of Imran Ali et al. (2010). Their empirical study indicated a significant relationship between CSR perception and employee JP in the developing country of Pakistan. As a result, this study argued that when bank employees from Nigeria perceive that their organizations are acting socially responsible both internally and externally, such as implementing fair and flexible policies to the employees and providing complete and accurate information about its services to its customers are more likely to improve their working performance and commitment. Sun and Yu's (2015) study supported our argument, which implied that employees in socially responsible organizations perform their job duties more effectively than their counterparts whose work is less socially responsible.

Greenwashing is a contemporary phenomenon that tends to depreciate the true meaning of CSR. Organizations that try to convey the image of being socially responsible while attempting highly controversial practices are becoming widespread (Carroll et al., 2018: 49). One unanticipated finding was that CSR perception toward the government negatively affects employees' JP; this is contrary to the result of Chaudhary (2020), where CSR aimed toward the government indicated a significant positive relationship with employees' JP. Interestingly, the result is fascinating to such a degree by indicating that CSR practices aimed toward the government that is related to legal issues, such as regular tax payment by the organization and abiding by the legal regulation in conducting operations, do not necessarily motivate an employee of a Nigerian bank to increase his or her job performance. It is difficult to explain this result, but it might be related to the legal misconduct that Nigerian commercial banks are accused of. Several events of business scandals and deep corruption have been witnessed in the Nigerian banking sector, which might prompt the employees to feel that their organizations do not adhere to ethical duties adequately. Additionally, several Nigerian commercial banks are associated with practicing substandard corporate governance and dishonest operational practices, such as the unnecessary deduction of money from the bank customers in the name of bank charges. The banks' customers have shown a significant concern about this. However, the management of the commercial banks we sampled indicated that all the charges are occurring based on the direction of the Nigerian central banks, which regulate and ensure that the banks carry out their duties within the confines of the law. Finally, there was an expectation that employees might react to CSR aimed toward various stakeholders in the same and consistent manner. Consequently, the results show that employees distinguish the four aspects of CSR oriented toward various internal and external stakeholders, which categorically demonstrated a significant positive or negative relationship with employee JP and OC.

CONCLUSION

The present study provides several practical implications for CSR activities in organizations. It has scrutinized the mediating role of CSR perception on the relationship between OC and JP, in addition to examining the effect of CSR perceptions on employee JP and OC, especially in the case of the employees working in the Nigerian banking sector, which has been overlooked in prior research. When organizations begin to emphasize CSR activities, the employees usually perceive the activities to be honest and responsible corporate actions. Thus, increasing employee self-esteem in the organization. As a result, it is highly critical for organizations to emphasize CSR activities because it demonstrates a great sense of corporate responsibility that can increase employee OC and JP. Therefore, CSR activities can improve the organization's public image, enticing prospective employees while maintaining present employees' satisfaction. Organizations in developing countries are losing significant competitive advantages due to the lack of research on employees' CSR practices. Employees are pivotal to an organization's growth. Previous research has shown that employees who exhibit a more dedicated organizational commitment and job performance can help businesses operate more

efficiently and deliver better services; the deliverance of quality services in the banking sectors of developing countries is much needed. Organizations in developing countries are losing significant competitive advantages due to the lack of research on employees' CSR practices. Employees are pivotal to an organization's growth. Previous research has shown that employees who exhibit a more dedicated OC and JP can help businesses operate more efficiently and deliver better services; the deliverance of quality services in the banking sectors of developing countries is much needed. Therefore, it is of utmost importance for managers to understand better how to implement and incorporate CSR actions into their corporate strategies. Additionally, these results offer a paramount administrative drive for the execution of CSR activities in the banking sectors of developing nations by encouraging organizational managers to acknowledge the benefits associated with CSR practices.

This study has made an essential contribution to the CSR literature and confirms previous findings that add to our understanding of CSR. However, several limitations need to be scrutinized by further studies. Firstly, the study data were gathered from organizations in northern Nigeria, specifically Sokoto state. Although the research sample can necessarily reflect Nigeria's banking sector, it is critical to know that these findings may not be generalizable to the commercial banking sectors of other parts of the world. Furthermore, the analysis of the study does not go beyond commercial banking sectors. As a result, future research should further develop and confirm these initial findings by testing our research hypothesis in different countries and considering various industries to validate our findings' general applicability. For instance, the mediating role of CSR perception on the relationship between OC and JP could be examined in other service industries and within other developing country contexts.

ÖRGÜTSEL BAĞLILIK VE İŞ PERFORMANSI ARASINDAKİ İLİŞKİDE KURUMSAL SOSYAL SORUMLULUK ALGISININ ARACI ROLÜ

1. GİRİŞ

Kurumsal sosyal sorumluluk kavramı oldukça uzun süredir gerek akademik gerekse de uygulamacı çevrelerce ilgi duyulan bir kavram olarak dikkat çekmektedir. KSS kapsamında yürütülen araştırmalar örgütlerin, özellikle de işletmelerin, ekonomik amaçlarının ötesinde de amaçları olması gerektiği düşüncesi üzerinde yoğunlaşmaktadır. Bu durum kurumsal sosyal sorumluluğun örgütlerin finansal performansını ve kârlılığını nasıl etkilediğine ilişkin araştırma çabalarının güçlenmesine neden olmuştur. Günümüz iş dünyasında artan rekabet, örgütleri rekabet üstünlüklerini sürdürmelerini olanaklı kılan yollar aramaya yöneltmiştir. Sonuçta, kurumsal sosyal sorumluluk genel kabul gören örgütsel bir politika olarak değerlendirilmeye başlanmıştır. Kurumsal sosyal sorumlulukla ilişkili konular farklı alanlarda uzun zamandır çalışılmaktadır. Fakat kurumsal sosyal sorumluluğun iç paydaşlar tarafından nasıl algılandığı oldukça kısıtlı sayıda araştırmacı tarafından çalışılmıştır. Bu çalışmada kurumsal sosyal sorumluluk algısının örgütsel bağlılık ve iş performansı arasındaki ilişkide aracılık etkisi Nijerya bankacılık sektöründe araştırma konusu yapılmaktadır. Bu çalışmanın amacı kurumsal sosyal sorumluluk algısının örgütsel bağlılık ve iş performansı arasındaki ilişkide aracılık etkisinin Nijerya bankacılık sektörü bağlamında ortaya konmasıdır.

2. YÖNTEM

Bu çalışmanın hedef kitlesi, gelişmiş kurumsal sosyal sorumluluk politikaları ve uygulamaları olduğu düşünülen, kurumsal itibar düzeyi yüksek örgütlerin çalışanlarıdır. Buradan hareketle çalışmanın evrenini Nijerya'nın Sokoto eyaletindeki ticari bankaların şubeleri oluşturmaktadır. 300 çalışandan oluşan bir hedef kitleden anket aracılığıyla veri elde edilmeye çalışılmıştır. Süreç sonunda 208 anket formunun analiz için geçerli olduğu saptanmıştır. Araştırma kapsamında kullanılan anket formu üç bölümden oluşmaktadır. İlk bölüm araştırmanın amacını, araştırmacı hakkında bilgileri, anketlerin nasıl doldurulması gerektiğine ilişkin yönergeleri ve katılımcılara gönüllü katılım ile bilgilendirilmiş onam konusunda aydınlatan açıklamaları içermektedir. Anket formunun ikinci bölümü, katılımcılar hakkındaki demografik bilgilerin sorulduğu bölümdür. Son bölümde ise araştırma değişkenlerini ölçmek için uyarlanmış ölçeklerden oluşmaktadır. Çalışmanın anket formu için Anadolu Üniversitesi Sosyal Bilimler ve Beşeri Bilimler Bilimsel Araştırma ve Yayın Etiği Kurulu'ndan 07.06.2021 tarihinde 72085 protokol numarası ile etik kurul izni alınmıştır. Bu araştırmadaki tüm ölçekler daha önce önceki çalışmalarda uyarlanarak kullanılmıştır. Geçerli ve güvenilir ölçeklerin belirlenebilmesi için ilgili alanyazın detaylı bir şekilde taranmıştır. Elde edilen veriler aracılık etkisi ve çoklu regresyon yöntemiyle analiz edilmiştir.

3. BULGULAR

Bulgular kurumsal sosyal sorumluluk algısının örgütsel bağlılık ve iş performansı arasındaki ilişkideki aracılık etkisini desteklememektedir. Fakat elde edilen bulgular çalışanlara yönelik kurumsal sosyal sorumluluk faaliyetlerinin örgütsel bağlılık üzerinde olumlu etkisi olduğunu, sosyal ve sosyal olmayan taraflara, müşterilere ve devlete yönelik sosyal sorumluluk faaliyetlerinin ise örgütsel bağlılık üzerinde etkisi olmadığını göstermiştir.

4. TARTIŞMA

Beklentilerin aksine, bu araştırma örgütsel bağlılık ve iş performansı arasındaki ilişkide kurumsal sosyal sorumluluk algısının anlamlı bir aracılık etkisi bulunmadığını göstermiştir. Bununla birlikte, katılımcıların kurumsal sosyal sorumluluk algılarının örgüt içindeki davranışlarını belirli bir dereceye kadar etkilediğine inandıkları görülmektedir. Her ne kadar çalışma geçerli bir örneklem üzerinde yürütülmüş olsa da, gelecekteki çalışmalarda farklı sektör ve ülke karşılaştırmalarının bu çalışmanın sonuçlarını daha anlamlı kılacağı düşünülmektedir.

SONUÇ

Çalışmanın sonuç bölümünde örgüt yöneticileri ve iç paydaşlar açısından uygulamaya dönük çıktılar ve gelecekte bankacılık sektöründe örgüt geliştirme faaliyetlerine ilişkin öneriler sunulmaktadır. Bu çalışma, örgütlerdeki kurumsal sosyal sorumluluk faaliyetleri için uygulamaya dönük çeşitli çıkarımlar sunmaktadır. Örgütlerin kurumsal sorumluluk faaliyetleri çalışanlarca genellikle dürüst ve yapılması gereken kurumsal faaliyetler olarak algıladıkları düşünülmektedir. Beklenti çalışanların örgüte ilişkin tutumlarının olumlu yönde gelişeceği yönündedir. Bu durumun çalışanların örgütsel bağlılığını ve iş performansını artıracakları öngörülmektedir. Kurumsal sosyal sorumluluk faaliyetleri örgütteki çalışanları olumlu olarak etkilemenin yanında, potansiyel çalışanlar için de olumlu bir motivasyon kaynağı olarak görülmektedir. Bu durumun gelişmiş ülkeler için gereçli olduğu kadar gelişmekte olan ülkeler için de geçerli olduğu varsayılmaktadır. Bu çalışmada elde edilen bulgular bu durumun her zaman geçerli olamayabileceğini göstermiştir. Kurumsal sosyal sorumluluk faaliyetlerinin anlamı ülkelerin gelişmişlik düzeyiyle ilişkili olarak değişebilir. Bu durumda örgütler kendi bağlamlarına uygun iletişim stratejileri geliştirmeli ve yaptıkları kurumsal sosyal sorumluluk faaliyetlerini içinde buldukları koşullarda anlamlı kılacak girişimlerde bulunmalıdır.

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Fikir veya Kavram / <i>Idea or Notion</i>	Araştırma hipotezini veya fikrini oluşturmak / <i>Form the researh hypothesis or idea</i>	Masud Aminu BATURE Ozan AĞLARGÖZ
Tasarım / <i>Design</i>	Yöntemi, ölçeği ve deseni tasarlamak / <i>Designing method, scale and pattern</i>	Masud Aminu BATURE Ozan AĞLARGÖZ
Veri Toplama ve İşleme / <i>Data Collecting and Processing</i>	Verileri toplamak, düzenlenmek ve raporlamak / <i>Collecting, organizing and reporting data</i>	Masud Aminu BATURE Ozan AĞLARGÖZ
Tartışma ve Yorum / <i>Discussion and Interpretation</i>	Bulguların değerlendirilmesinde ve sonuçlandırılmasında sorumluluk almak / <i>Taking responsibility in evaluating and finalizing the findings</i>	Masud Aminu BATURE Ozan AĞLARGÖZ
Literatür Taraması / <i>Literature Review</i>	Çalışma için gerekli literatürü taramak / <i>Review the literature required for the study</i>	Masud Aminu BATURE Ozan AĞLARGÖZ