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**IMPACT OF CSR ATTITUDE ON JOB SATISFACTION AND JOB
PERFORMANCE OF EMPLOYEE OF IT SECTOR IN NEPAL**

Master's thesis

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I hereby declare that I have compiled the thesis independently and all works, important standpoints and data by other authors have been properly referenced and the same paper has not been previously presented for grading.

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ABSTRACT

CSR has described itself as an organization with a continuous commitment to contribute to economic progress by improving the quality of life of its workers, families, communities and society. In the organization, employees act as primary stakeholders because they have the power to influence the activities of the organization. In addition, they determine the success or failure of the organisation.

The aim of the study is to assess how employee CSR attitude influence both job satisfaction and job performance in terms of efficiency, effectiveness and quality of work. The researcher considers the population to be employees of the IT industry in Kathmandu. Samples to be used by employees of selected IT companies and, at the same time, by respondents to work in Verisk Nepal Pvt. Ltd., Kathmandu. The researcher selects the sampling technique based on the nature of the research problem and the variables considered for the study.

The present study considers the non-probability sampling technique in which convenience sampling taken into account. In this study, the researcher considers employee CSR attitude as independent variables and employment satisfaction and job performance as dependent variables. Job performance is a collective of efficiency, efficiency and quality. The study found that the relationship was strongly positive and that all variables were statistically relevant at the same time. In view of the effects of variables on work performance, CSR attitude on efficacy have a greater impact than other variables. Having a positive attitude towards CSR activities accelerates the production of jobs by reducing turnover and increasing employment efficiency and quality.

Keywords: CSR, Job satisfaction, Job effectiveness, Job efficiency, Job performance

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INTRODUCTION

Corporate Social Responsibility (CSR) isn't new topic for Nepal since it has been practiced so many years. (Aguinis, Glavas 2012) stated that CSR practices makes great impact to different stakeholders and one of them is employee. Employee wants to be the part of organization which follow CSR activities as CSR is not just about conducting philanthropic activities. It is also environmental conservation, company diversity and labour practices. Thus, it is important to practice CSR by all companies in Nepal. The role of CSR policy is to create, self-regulate the process by which business oversees and ensures legal compliance with spiritual law guided by ethical standards and international norms. The primary intention of implementing CSR is to take responsibility for the actions of the organization and promote a positive influence by doing initiatives on the environment, customers, staff, societies, stakeholders and all other members of the general public. Therefore, the aim of this thesis is to determine how employees feel about CSR and how it affects to their performance and job satisfaction.

Previous studies were mainly focused in external level of CSR such as corporate image or corporate reputation (Turban, Greening 1997) (Coldwell *et al.* 2008). CSR is vital to promote justifiable performance of organization, the microfoundations (i.e., employee-level mediators) linking CSR with employee-related upshots are still under examined (Aguinis, Glavas 2012, 2017). This study supports the idea that CSR has positive impact on employee's job satisfaction and job performance in IT sector of Nepal. Thus, researcher has formed following research task:

- 1) To identify the association between employee CSR attitude, job satisfaction and overall job performance in the organisation
- 2) To analyse the effect of employee CSR attitude on job satisfaction in the organisation
- 3) To identify the influence of employee CSR attitude on job quality
- 4) To identify the impact of employee CSR attitude on job efficiency
- 5) To assess how employee CSR attitude, affect the overall job performance in the organisation.

Prior research examined whether employees or stakeholders perceived a firm's CSR initiatives as sincere and found that whether CSR was perceived to be sincere versus insincere led to drastically different outcomes (Scheinbaum, *et al.* 2006), (Yoon *et al.* 2006). Thus, a scale that integrates perceptions of motives would be useful (e.g., "This organization sincerely engages in activities that protect the natural environment") given that a majority of researchers and

practitioners are interested in employees' reactions to genuine CSR activities (Akremi *et al.* 2018). Finally, because many employees are unaware of organizations' CSR efforts, a low level of CSR perception does not necessarily mean that employees see the organization as not interested in or care about CSR; it might merely reflect employees' lack of awareness of a firm's CSR efforts.

Study follows exploratory research design as it is based on observation and measurement of variables, which is directly experienced by the researcher. This research focuses on employees of Nepal, particularly employee of Verisk Nepal Pvt. Ltd., Kathmandu with the purpose of identifying the link between employees attitude towards CSR and its impact on their job performance and job satisfaction. These includes job satisfaction (Locke 1976), job performance (Muchhal 2014) based on these relevant literature and data obtained through survey several hypotheses are developed in order to get the true picture of employee attitude towards CSR and its connection with job satisfaction and job performance.

To find out the solution for the research concern, following hypothesis are tested.

- Employee CSR attitude has a strong positive relationship with job satisfaction and job performance.
- Employee CSR attitude has a positive influence on job satisfaction
- Employee CSR attitude has a positive influence on job performance in terms of efficiency
- Employee CSR attitude has a positive influence on job performance in terms of effectiveness
- Employee CSR attitude has a positive influence on job performance in terms of quality
- Employee CSR attitude has a positive influence on job performance.

The novelty of this research is that for the very first time in Nepal, which gives employees an opportunity to express their opinion on CSR about how it is affecting community and their jobs. Inspiration of this topic derived from various studies as generally CSR has given less important in IT companies.

Briefly, thesis consist of three chapters, first chapter gives and overview and background of CSR overview of theories which support formulated hypothesis and CSR development in Nepal. Second Chapter consists methodology, survey findings and analysis of data. Finally, third chapter ends with interpretation of data, results, conclusion and suggestions.

1. THEORETICAL BACKGROUND AND CONCEPTUAL FRAMEWORK

This part assists the researcher in defining and explaining the research issue, supporting the goals of the program in formulating the hypothesis and eventually helping to identify the correct methodology for this study, and reviewing the results already obtained by the other researchers. The chapter discusses origin and development of CSR in Nepal and common CSR behaviours of workers, job satisfaction and overall work performance.

1.1. CSR Origin and Development in Nepal

Since its inception in Nepal, the idea of CSR has emerged within Nepalese society. Companies such as CG Foods (Nepal) and Surya Nepal have become highly popular with CSR in their operations for decades to come in for social good. Back in the 1968 when the company was founded by Binod Kumar Chaudhary, the keen interest in community welfare among Chaudhary group. Nearly two-thirds of the Chaudhary group engaged in philanthropic trusts however, acts as the precursor to inclusive growth through low-level work with dairy farmers, changing their entire livelihood, accelerating their profits, accelerating women's empowerment, which in turn accelerates business benefits. Nepal Telecom, on the other hand, was involved in CSR starting from 1920s. The company's mission is to improve community quality of life and to protect the biodiversity and heritage through a good understanding of the environment. Surya Nepal Pvt Ltd has included it in their value system since CSR imprints began in lexicon before. Finally, CSR spends part of the profits beyond the company for the good of large society. It has become more relevant in Nepal in recent years as businesses have begun to realize the importance of investing in CSR in order to achieve the benefits of creating shareholder value followed by increasing the company's revenue base, making the company's strategic positioning on the market, accelerating operational efficiency, enhancing customer access and growing business. It has emerged as an effective tool for contributing corporate and social activities to the growth and development of societal goals to a large extent.

Corporations need to realize their importance in society and address some of the concerns that are associated with developing countries such as Nepal. The corporate affairs ministry anticipates a year's fund flow of Rs.10,000 crore per year from private companies for engaging in social welfare activities as part of CSR after government approves the company bill. When Nepal's parliament has approved the law, Nepal becomes the first country to require CSR by

legislative provision. Proposal specified that requiring 2 percent of their average net income for CSR operations is mandatory for private firms. Government wants to spend amounts on corporate houses in social sectors such as education and health rather than participating in philanthropy activities. The Ministry of Corporates Affairs has developed draft guidelines on CSR stating that it is essential to consider the well-being of employees, human rights, health and safety and the use of environment-free material, to follow the legal framework, to follow the ethics as well as transparency. Because it needs more stakeholder engagement in the activities.

Today, the corporate world has begun to see the possibilities of addressing the issues by CSR. The private sector grows by giving greater priority to social responsibility and has expressed its support for the government's dedication to providing the vulnerable with greater economic prospects.

- First and foremost, profit is increasing the happiness of the employees. Company provides community services and explains how it handles its own workers. Explaining those increases the company's public interest for how businesses are increasing their investment in jobs expected to improve efficiency and employee satisfaction. It creates a sense of community within the organization whenever the company voluntarily provides job prospects, particularly during working hours. Employees can gain confidence and pride in their work environment through these kinds of personal growth.
- Second, the opportunity to affect the culture in a positive way. Social responsibility helps the company in promoting responsible action. They began to consider social and environmental effects, and to act without harming anything in the sector. Organization is starting to remove the inimical business impact on its culture. Organization is beginning to find ways to change the service or value chain and the primary goal is to provide the profit to the customer.
- Third is enhanced the company's public image. Organizations are demonstrating their CSR in the present digital environment through social media sites or internet to get an audience as well as recognition for their participation in CSR activities. The company brand name provides benefits when doing good community acts. Consumers feel happy and proud to purchase products and services from the businesses as they contribute a great deal to the community's development. The organization will boost its public image by tweeting or uploading or sharing it on social media sites. This tool offers a way for the company to focus on good deeds.

- The last advantage of being an employer of choice is getting support. This is to turn the option into the ability of the organization to attract and at the same time maintain high-calibre workers. The choice of employer may be made in two ways. Firstly, a work-life balance and, secondly, a healthy working condition and autonomy in the workplace.

1.2. Background of the study

In the organisation, employees act as the primary stakeholders because they have the power to influence the organisation activities. Besides, they determine the success or failure of the organisation. Hence, it is vital to assess the employee attitude towards CSR and the researcher evaluates the study using two theories by (Peterson 2004.). First is social identity theory and the second is social exchange theory. Generally, studies using both theories to state the relationship among CSR and employee reactions towards it. Hence, the same utilised in the study too.

Social identity theory was coined as integrative theory because it exhibited the perception of psychological basis of intergroup discrimination. It includes psychological and sociological aspects of group behaviour. The studies describe the effect of human experience accompanied by social categorization and group differentiation based on perceptions and actions of the employee. Based on the abstract principles, it agreed with the psychological mechanism whereby individuals graded based on social classes or comparisons to strengthen the self-esteem and overall self-concept. Individuals experience high self-esteem as they have an identity that is in-group dissimilar to that from the group out. It shows self-improvement and is considered a strong structure for demonstrating the effect of CSR on attitude of employees. (Brammer *et.al.* 2007) Once the workers know that the company is keen to work for people's well-being through CSR activities, the good picture of people is enhanced. In addition, they have a feeling of personal fulfilment and likeliness that in effect increases self-esteem and makes them feel happy to be part of the organisation. As a result, the principle helps with determining whether workers in the company have an attitude toward CSR.

The second most important theory is the theory of social exchange which shows the social actions. This medium supported the outcome as mechanism of trade. Exchange in this section reflects mutual behaviour. Whenever employees are satisfied, they are likely to help the organisation. Often, regardless of how the company handles the workers in the institution, it causes cooperative actions among workers. Through this philosophy, it specifically explains how the organization is behaving in a socially conscious way and how they are adding it to the world, and how they felt compelled because of the advantages that influenced their own society.

1.3. Employee CSR Attitude

Employee impressions of their employee's CSR behaviours have a significant impact on cognitive properties and therefore influence the actions of the company (*Crites et al.* 1994). The interpretation and response of employees is called CSR attitude of employees. The two-angle effect of the CSR attitude was calculated. Firstly, by building a good image for the business it affects prospective employees. These in effect accelerate social attractiveness followed by ecological and employee well-being points (*Turban, Greening* 1997) reported that firm social success alerts potential job seekers about the work environment and how they perceive it as an employee. It was found out that a close relationship exists between the corporate social success of a company and the attractiveness of an enterprise to job seekers. (*Gully et al.* 2013) stated considering employee support for both social and environmental issues, workers were highly inspired to make attitude towards social and environmental protection a better place in their job (*Bhattacharaya et al.* 2008) (*Du et al.*, 2010). However, (*Aguilera et al.* 2007) claimed that an organization's employee attitude towards external CSR activities, i.e. practices, conflicts with extreme stakeholders shaking the employee's attitude towards the organization. Furthermore, employee attitude towards CSR activities affected feeling accompanied by attitude and behaviour that is moderated by organisation social accounts guided by instrumental or relational or deontic motivations or needs. (*Rupp et al.* 2006) reported in the study that CSR activities are increasing employee morale. From the above studies, the researcher made it very clear that the studies conducted based on identifying the relationship between employee attitude towards CSR and their actions in organizations in different developing countries, but no studies have yet been conducted to understand how employee attitude to CSR affect job satisfaction and job performance. Thus, the researcher takes the point and further implements it.

1.4. Job satisfaction, Job Performance, Job Productivity, Job Efficiency, Job Productivity

Job satisfaction serves as the most important factor in the appreciation of success and effectiveness. (Bashayreh 2009) claimed that if the workers are in a positive state, then it leads to pleasurable work and work experience dependent on one. Job satisfaction tests how the general emotion of workers has about workplace and jobs. It also tests the work and how the employee wants to be gratified with job. Job satisfaction is the orientation of the feelings that employees hold about the tasks they perform at work. It is considered as an essential component for evaluating the motivation and commitment of employees for better performance. (Hoppok, Spielgler 1938) stated Job satisfaction is to combine psychological and then physiological and environmental conditions that allow workers to accept whether they have fulfilled the job. In addition, the employee's job is to influence the workers with an organization. If they are not happy with the job assigned to them, they believe that working conditions are extremely dangerous, no good cordial relationship, boss does not value them, no organizational collaboration has resulted in them feeling isolated from the company.

Then the scenario shows that the organization is unable to support the disgruntled workers because they are unable to meet the requirements or aspirations, which in effect makes the company go for additional costs to recruit new employees. To avoid such circumstance, they believe they are being respected by having a flexible working atmosphere and a part of the organization may increase the market value of the company. High morale workers are showing more results while low morale is making less effort to improve it. Hence the purpose of workers is to interconnect how people think, feel and experience their work stated by (Spector 1997). Job satisfaction is to fulfil the emotional state and because of the work damage assessment stated by (Locke 1976). In addition, the workers' unique job environment encircles both individual affective mood and work orientation. Positive influence of job satisfaction in terms of increased job performance levels, positive work standards, increased employee productivity levels, reduced absenteeism rates, turnover and burnout (Ngo 2009).

Conversely, the negative influence of job satisfaction produces unsatisfied workers, which in turn leads to undesirable job results in terms of low productivity, cheating and then moon lighting and more absenteeism. These factors encourage the workers to withdraw from their

present organizational role. In managerial words, happy workforce provides higher productivity due to better psychological well-being and less output interruptions (Van Der Zee 2009).

Job performance is another attribute which affects the organisation's profitability. (Bevan 2012). Because employee performance ultimately leads to business success, performance is vital to organization. It is an important attribute for individuals to achieve tasks which are considered the sources of satisfaction. (Muchhal 2014). Accordingly, it is defined as the behaviour or activities carried out to achieve the organization's objectives. (Motowidlo *et al.*1999). Quality is the result of a person or group at a given time that represents the degree to which the person or group achieves the objective of a job in achieving the goal of the organization. There are different features, such as physical environment, job standards, operating procedure, program compensation, feedback and expected performance. Besides, knowledge, skills and attitude play a key role in influencing the employees in the organisation (Stup 2003).

With certain actions, the physical environment can have barriers, interfere or set limits which in effect affect the performance of the mission. Employees who are highly involved in the company get good customer service; retention followed by efficiency and increased profits. (Luthans, Peterson 2002). According to the survey of the Gallup organisation made in the year 2004, reported that workers with 25 percent below have lower sales and had more problems with customers which in turn reduce the staff turnover. Employees of 25 percent above have higher scores therefore have good market revenue. Generally top 25 per cent considered the top producers as they have a more rational commitment to the organization. They are considered as the true believers as they can. Individuals tend to produce more for the low-engagement organisation and contribute to less. Gallup did a survey in the year 2004 investigating both engaged and unengaged workers. UK spent \$64.8 billion a year on uncommitted jobs, while Japan spent \$232 billion, making them 9% low-commitment. Engaged workers in the company found the organisation's valuable assets and considered them a competitive power. (Joo, Mclean 2006). With employee engagement, productivity and staff retention have increased. (Lad, Wilson 1994). Studies found that working and fulfilled workers were deemed the best performers and they contributed more to the company. This in turn makes the employees better at serving the customers and thus the action contributes more to the profitability. The researcher used three components from (Kulkarni *et al.* 2007). to test

the job performance. Firstly, productivity at work and secondly, efficiency and thirdly, job quality.

The term productivity referred to as calculating an individual's efforts how effectively and efficiently the inputs are transformed into output. It is essentially how much time a person has spent on the activity they want. Employee expected to perform within specified limited resources. In addition, there is no single definition for stating it in the organization's culture and form. It combines both employee and organizational efficiency assessed by quality criteria. It relies on qualities such as individual ability followed by working environment, HR motivational strategies followed by support from supervisors and organizational standards. It can be measured in monetary terms, which has factors such as political, human and organizational, and social capital followed. The productivity level depends not only on individual ability but also on the social network and work environment. Employees love their working environment because they are also more dedicated, highly productive, happier and healthier. It therefore makes it perfect to determine how much effort they put in to make them feel comfortable and committed to increasing productivity with the organization.

Job efficiency refers to the employee's features and is related to the employee's speed and accuracy at the employment task. Measuring job efficiency is important to streamline the input-needed process and how well employees perform which influences process performance. Efficiency measured by time or money, or both. Measuring the output defines the places where slow functions exactly. This evaluation can make certain process and performance adjustments. Small improvements can have a long-term impact on the results of the business.

Job quality enables employees to improve and implement their expertise and to deliver a degree of difficulty that is commensurate with the individual's job requirements and capabilities. Pay and job / employment stability are also essential dimensions of quality of work, as are mutually beneficial types of flexibility in terms of working hours and demands.

1.5. Interrelation between Employee CSR attitude and job performance

(Iqbal *et al.* 2012) noted how CSR affects employee attitude and behaviours. Since the last decade CSR has been given more importance. Trend is showing up to speed up the overall concern for sustainable development in society. The research evaluated CSR factors, attitude and behaviour of employees at work. The study found that CSR increases employee attitude and behaviour, which adds more to the achievement and maintains win - win status. Corporations put greater importance on CSR in securing compensation for the workers. The researcher has made it clear from the study that CSR plays a key role in shaping both attitude and behaviour. The researcher therefore selected attitude for the test, because the variable is statistically significant.

(Ahmad *et al.* 2014) pointed out how job performance is affected by CSR attitude. The writers found the public sense of fairness to be a mediating factor. The authors assess how employee attitude influences job efficiency followed by job quality and work performance overall. The present study conducted an empirical analysis into how CSR affects job performance, work quality and job efficiency by considering the overall understanding of justice as an intermediary. The study was conducted in Pakistan and considering the 217 samples. The study results showed that there was a negative association between job performance followed by job quality and work efficiency with overall perception of justice. Nevertheless, positive position of overall justice perception among CSR and job results. The analysis is highly useful for the researcher to assess the work performance in terms of productivity followed by effectiveness and job quality. Thus, the researcher acquired two main variables from the analysis, which include job performance and employee CSR attitude, which are used in both the study to determine the effect of CSR attitude on the organization's job performance.

(Choi, Yu 2014) emphasized the degree to which CSR activities affect employee attitude and behaviour. The authors have an impact on the mediation of employee attitude and behaviour, and how the relationship occurs between CSR practices and success of the organization. The study found that the mind set of CSR workers has a positive influence on the engagement of the organization and the conduct of citizenship of the organization. Mediating relationships influence citizenship behaviour in organizations while interaction indirectly influences citizenship behaviour in organizations.

(Greening, Turban 2000) study states that skilled and high-quality workforce is crucial for gaining competitive advantage. The authors hypothesized that CSR influenced job applications, with the aid of social identity and signalling theory. Signalling theory claimed that businesses would like to work for the firm when it signals prospective job applications. Social identity theory suggests that job applicants have higher self-images over less receptive counterparts while employed in socially sensitive companies. The authors concluded from the research that the manipulated CSP and prospective job applicants have a socially responsible organization relative to businesses with poor social performance reputations.

(Shin *et al.* 2016) declared that CSR and employee success had become more significant. There was a correlation between CSR and performance at work. The authors explored the relationship between perceived CSR, organisation's identity accompanied by job satisfaction and job performance to measure this. The study found, with the help of SEM analysis, that there was an indirect and positive association between perceived CSR and work performance mediating through the identification of organizations and then job satisfaction. Besides the study it was found that the attitude of the employee would influence job performance. The research is extremely useful in understanding the effect of employee attitude on job performance. The outcome is positive and statistically significant and therefore the researcher applies the same to the study in order to assess the relationship and impact among the variables.

1.6. Interrelation between Employee CSR Attitude and Job Satisfaction

(Rahman *et al.* 2016) pointed out that the authors made an investigation on whether there existed any relationship among CSR attitude, job satisfaction and organisation commitment. The authors executed the study using quantitative analysis and considered dependent variables to be job satisfaction and organisation commitment and independent variables to be CSR attitude. The study found that there was a strong positive correlation among CSR attitude, Job satisfaction and organisation commitment. From the study, the researcher pinpoints the variable to be used for the study. The researcher considers two variables from the study in which one is CSR attitude and other one is job satisfaction. Consequently, the researcher intention is to pick out the study to recognise the tools to be applied in the study and replicate the same.

(Alam *et al.* 2010) Pointed out in the study that how MNC is handling CSR in Bangladesh. Globalisation opened the way for CSR operations to push the company. The authors carried

out the research using systematic analysis, interviews performed to find out about the CSR-related issues. It was noticed, with the aid of the report, that CSR activities were considered Western definition and that many businesses in Bangladesh were lagging implementing the model within the organisation. From the study, the researcher recognises that how organisation have an attitude towards CSR concept and how do they support it. The primary purpose of choosing the analysis is to acknowledge the organization's value in the CSR.

(Lee *et al.* 2013) claimed that CSR considered a crucial principle and a technique to affect both external attitude and internal attitude. The primary purpose of implementing the definition is to assess the effect of CSR on confidence in the company followed by employee satisfaction and customer attention. The investigators carried it out using systematic analyses and the conclusion reported that legal CSR had a positive impact on organizational trust. In addition, confidence in the organisation has a positive effect on employee satisfaction, which in turn has had a positive impact on consumer orientation. From the report the researcher acknowledges that CSR and work satisfaction are closely related. The study concluded that the factors had a favourable impact on work satisfaction. The researcher also makes use of the same for the test as the factors are statistically important.

(Khan *et al.* 2018) pointed out that how employees CSR influence job attitude followed by job satisfaction and organisation commitment. The study was conducted using survey method and the employees considered as samples for the study. Stratified random sampling considered. The research resulted in a strong impact on CSR and the dedication of the company. Additionally, CSR has a strong effect on workplace satisfaction. This is clear from the analysis that the factors have a strong impact on work satisfaction. Therefore, the same applies to the analysis too.

(Alafi *et al.* 2014) stated in the study that CSR also has a positive impact on employee satisfaction with the services. The study was conducted at Jordanian, utilises research study using quantitative analysis. Research instrument of questionnaire considered. The variables such as CSR and work satisfaction were assessed using a scale of five points Likert. The study identified that CSR activities have a positive effect on work satisfaction. The researcher admits from the analysis that the factors were measured using a five-point Likert scale. The primary aim of taking out the analysis is to learn whether the calculated factors and the same replicates in the analysis as well.

(Shabnam, Sarkar 2012) stated in the study that CSR considered to be the evolving tools in HRM. The authors writers were keen to examine the effect of CSR on work satisfaction and

loyalty to organization. The research was conducted in Bangladesh, among SME employers and employees. The research supported the finding that CSR activities have a significant effect on employee satisfaction. Therefore, the researcher acknowledges the value of CSR employee success activities but lacks the study's organizational engagement.

(Omer 2018) pointed out in the study that how to identify the impact of CSR on job satisfaction. The authors evaluated the study using explorative method. For this analysis, the researcher found independent variables to be work satisfaction CSR, and dependent variable. The study evaluated the opinion of employees who were working in the organisation, using primary data. The research received the finding that there was no major impact on employee satisfaction from CSR practices. The researcher had taken variables for the test from the sample.

In this study, the researcher considers employee CSR attitude as independent variables and job satisfaction and job performance as dependent variables. Job performance is the collective of efficiency, effectiveness and quality. Figure 1 illustrates the conceptual framework of CSR.

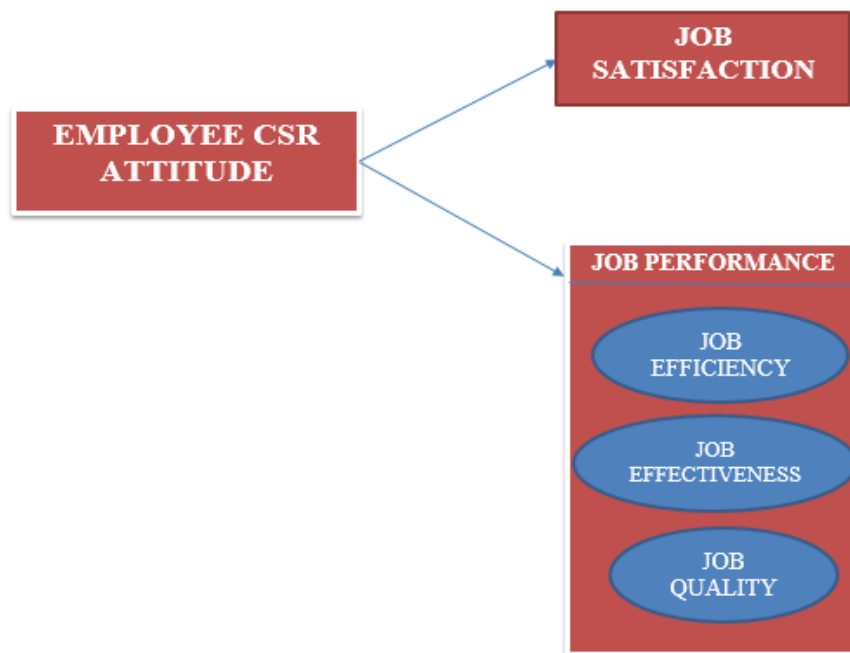


Figure1. Conceptual Framework

Source: prepared by author

Based on the previous researchers, the researcher indicated the factors which influence CSR attitude measured in terms of job satisfaction and job performance. Finally, it is stated that the research hypothesis framed to find out the solution for the research concern.

- Employee CSR attitude has a strong positive relationship on job satisfaction and job performance.
- Employee CSR attitude has a positive influence on job satisfaction
- Employee CSR attitude has a positive influence on job performance in terms of efficiency
- Employee CSR attitude has a positive influence on job performance in terms of effectiveness
- Employee CSR attitude has a positive influence on job performance in terms of quality
- Employee CSR attitude has a positive influence on job performance.

Briefly, in this chapter development of CSR in Nepal and background of the study with theories which supports employee CSR attitude have been discussed. And discussed, how employee CSR attitude is interrelated with job performance and job satisfaction. Based on those theories' hypothesis are formulated in order to get the required result.

2. RESEARCH DESIGN, DATA ANALYSIS AND RESEARCH FINDINGS

In this section, the researcher makes a serious effort on identifying the methodology and how it applied to accomplish the research goals. Research methodology refers as the systematic way of resolving the research concern. It comprises of sequential steps and procedures and having a various strategy for gathering and investigating the data. In this chapter, the researcher assesses the employee CSR attitude, job satisfaction and job performance of employees in the organisation. It includes research design, research approach, population, samples, sampling technique, questionnaire design, measurement of variables and data analysis applicable for the study.

2.1. Research Methodology

In this study, the researcher investigates how employees have an attitude towards CSR and how it influences on job satisfaction and job performance. To do so, it is vital to follow the process sequentially one by one. Figure 2 clearly presents the research process right from picking out the topic to the research concern outcome.



Figure 2. Research process

(Source: Rajasekar *et al.* 2006)

To assess the employee CSR attitude, research onion metaphor has considered. Research philosophies exhibits the outer layer with analysis followed by approaches and choices to be in the model inner layer and centre of the onion comprises of time horizon followed by the data collection method. The above stated could be clearly exhibited using research onion framework, illustrated by Figure 3.

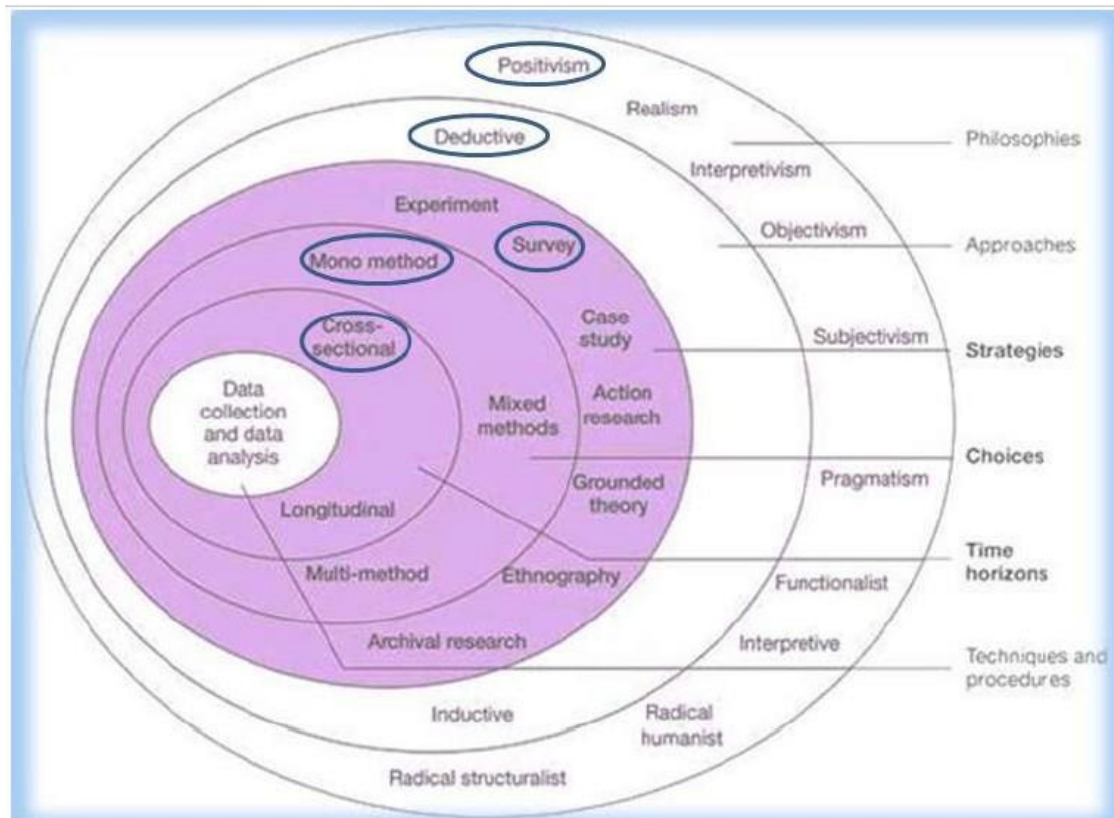


Figure 3. The ‘research onion’

Source: (Saunders *et al.* 2012)

Research philosophy refers as how the researcher defined the ways of executing the research. Generally, it is a set of beliefs and assumptions assist the researcher in developing a research topic in their interested area . Besides, it exhibits how the researcher had a perception and thinking about the research topic. Nine philosophies are used in the research philosophy which are as follows: positivism, subjectivism, objectivism, radical humanism, pragmatism, interpretivism, realism, functionalism, radical structuralism. (Barrett *et al.* 2011)

To test facts of the research and identify the ways to be carried out to find out the conclusion for the research problem. There are two kinds of research approach in which one is deduction reasoning whereas second one is induction. Former explains the reasoning to be made from the general to the person whereas later depicts the research process using hypothesis. From the definition, it makes clear that the most suited research approach is induction reasoning and the intention is to develop a framework through empirical data and test it with the help of hypothesis and arrive at the conclusion (Pelissier 2008).

The author has chosen the survey as the most suitable research strategy Because, through questionnaire data can be easily collected. Others method are inappropriate firstly because of limited number of times. Secondly with survey method, researcher can easily utilise research instrument as questionnaire comprises of open ended and close ended questions and the respondent’s opinion measured using five-point Likert scale. While other methods need to follow complicated process. The respondent’s opinion gathered using online surveys and the merits of using it reduces the financial resources, getting an appropriate response and less vulnerable to human error. Besides, within a short span of time, the researcher can be able to gather appropriate data for the research study. (Wright 2005.) and (Evans, Mathur 2005.). The primary reason to pick out online surveys is clearly depicted in Figure 4.



Figure 4. Chief benefits of online surveys
 Source: (WRIGHT 2005.) AND (EVANS, MATHUR 2005).

Research choice layer considers as the fourth layer of research onion as research choice. It depicts how the researcher makes a choice on picking out the techniques for the study. Its inclusion of three approaches. First mono methods which use either qualitative or quantitative

analysis for the study. Secondly, mixing methods using either full quantitative data or qualitative data. Thirdly, multi method is the utilisation of quantitative or qualitative methods. The most suited research choice is mono method because the researcher measured the variables using statistical tools. With the help of hypothesis, the researcher finds out the solution for the research concern. (Sale *et al.* 2002).

The most suited time horizon for the study is cross sectional because of limited time and the nature of research questions. The study uses exploratory research design because the researcher makes it based on observation and measurement of variables, which is directly experienced by the researcher.

Population refers as the whole set of individuals who are having some common interest and prerequisites to the researcher (Polit, Hungler 1999) . The primary reason to exhibit it is to specify which group the researcher investigates to get an appropriate outcome for the study. In this study, the researcher considers the population to be the employees from IT industry in Kathmandu.

Sample refers as the part of the whole population. In simple words, it states as the representative of the population (EW 1986.). In this study, the samples to be the employees from the selected IT companies and at the same time the respondents to be working in Verisk Nepal Pvt. Ltd., Kathmandu.

Sample design refers as how the researcher picking out the sample in each IT companies in Kathmandu. The present study depicts that the mid-level employees, top level employees and executives have considered.

The researcher picking out sampling technique based on nature of research problem and the variables considered for the study. The present study considers non probability sampling technique in which convenience random sampling have considered.

In this study, the researcher considers attributes like CSR attitude, job satisfaction and job performance. Above stated attributes measured in terms of five-point Likert scale based on well-established instruments in HRM. A complete list of items included in appendix.

(Turker 2009.) stated CSR is a set of corporate practices which go beyond economic interests. This in turn influence organisation stakeholders. Employee CSR practices influence cognitive properties and at the same time influence organisation behaviour. Having a perception and their employee reaction to be referred as employee CSR attitude . Indicators like organisation CSR enhances its image and reputation, It is important for me to work for an organization that is highly involved with the community, proud of organization's CSR program, organization's CSR program enhances employee motivation, organization's CSR makes a difference in the community, organization's CSR program is strongly linked to its business strategy, organization has a social responsibility beyond making profit and organization supports CSR to increase revenue. These questions were based on the works of (Rahman *et al.* 2016).

(Judge *et al.* 2012) claimed that job satisfaction represents as an evaluation state which exhibits the positive feelings of one job. In this study, statements like satisfied with the role in the job, working here because respondents getting considerable amount of salary and other benefits, having a good cordial relationship with others in the company achievements, The company make an initiatives to take part in leisure activities, proud to be a part of the company and the respondents job is pleasant and worthwhile. These questions taken it from (Hski-Leventhal *et al.* 2013) and the statements assessed using five-point Likert scale.

(Ilgen 1999) stated that Job performance measurement is defined as the set of behaviours or activities carried out to accomplish the goals of the organisation. It is measured using three attributes inclusion of job efficiency followed by job effectiveness and job quality.

The study uses both primary and secondary data. Primary data collection was made through questionnaire. To collect the respondent's opinion, the researcher utilises the platform as Google form and survey had been carried out. Survey held in period of March-April. Survey was in English language. There were 29 questionnaires. It was structured like basic question, CSR attitude related question, job satisfaction, job performance, productivity and quality related questions. all of them were compulsory.

Secondary data was collected from internet or web source, or books or journals related to CSR attitude, Job satisfaction and job performance.

Data analysis is carried out using quantitative analysis. The researcher has three variables and hence association calculate it using correlation analysis. General linear regression utilises to identify the impact of both dependent and independent variables. Chi-square test applied to identify the relationship among categorical and dependent variables of the study. This analysis was made using SPSS software.

2.2. Data Analysis and Interpretation

The central part of science is the part of data processing of science practice. This segment breaks down data into appropriate sections by hypothesis to get a result for the study questions. Once data collection is carried out using instruments and techniques, the next step is to analyse and evaluate the data particularly in order to arrive at the study problem solution. Within this segment, the researcher presents the finding within two-part form.

- First section presents the percentage analysis for demographic profile of respondents. Its inclusion of age, gender, education qualification, level of employees and their work experience.
- Second section exhibits the descriptive statistics for dependent variable and independent variable. Dependent variable is employee CSR attitude and independent variables to be employee job satisfaction and their performance

Percentage analysis is the basic mathematical methods used to evaluate and interpret respondents included in the survey's demographic profile. The key aim of using the study is to show the details that can be readily understood to understand the research findings. Table 1 shows demographic data of the survey.

Table 1. Frequencies of demographic attributes

Particulars		Frequency	Percent
Age	25 to 35 years	32	26.7
	35 to 45 years	25	20.8
	45 to 55 years	30	25.0
	55 years and above	33	27.5
Gender	Male	70	58.3
	Female	50	41.7

Education	Bachelors	40	33.3
	Masters	48	40.0
	Others	32	26.7
Work experience	Less than 2 years	35	29.2
	2 to 5 years	23	19.2
	6 to 10 years	31	25.8
	Above 10 years	31	25.8
Level	Senior level	43	35.8
	Mid-level	36	30.0
	Executives	41	34.2

Source: Prepared by Author

Out of 120 respondents, more than half of respondents (27.5%) are 55 years and older, 26.7% are between 25-35 years, 25% of belong to the age category of 45-55 years and 20.8% are between 35-45 years of age. Of the 120 respondents, more than half of the respondents (58.3%) are male whereas 41.7% are female. Considering education qualification, more than half of the respondents (40%) of post graduates, 33% of graduates and 26.7% of belong to others. Of the study subjects, 29.2% of respondents had worked in the organisation for less than 2 years, an equal distribution of 25.8% of have been working in the organisation for 6-10 years and above 10 years and 19.2% of respondents have been working in the organisation for 2-5 years. Considering level of management of employees, 35.8% of have been working as senior level executives, 34.2% of as executives and 30% of have been working as mid-level employees. Detailed results are presented on figure 4.

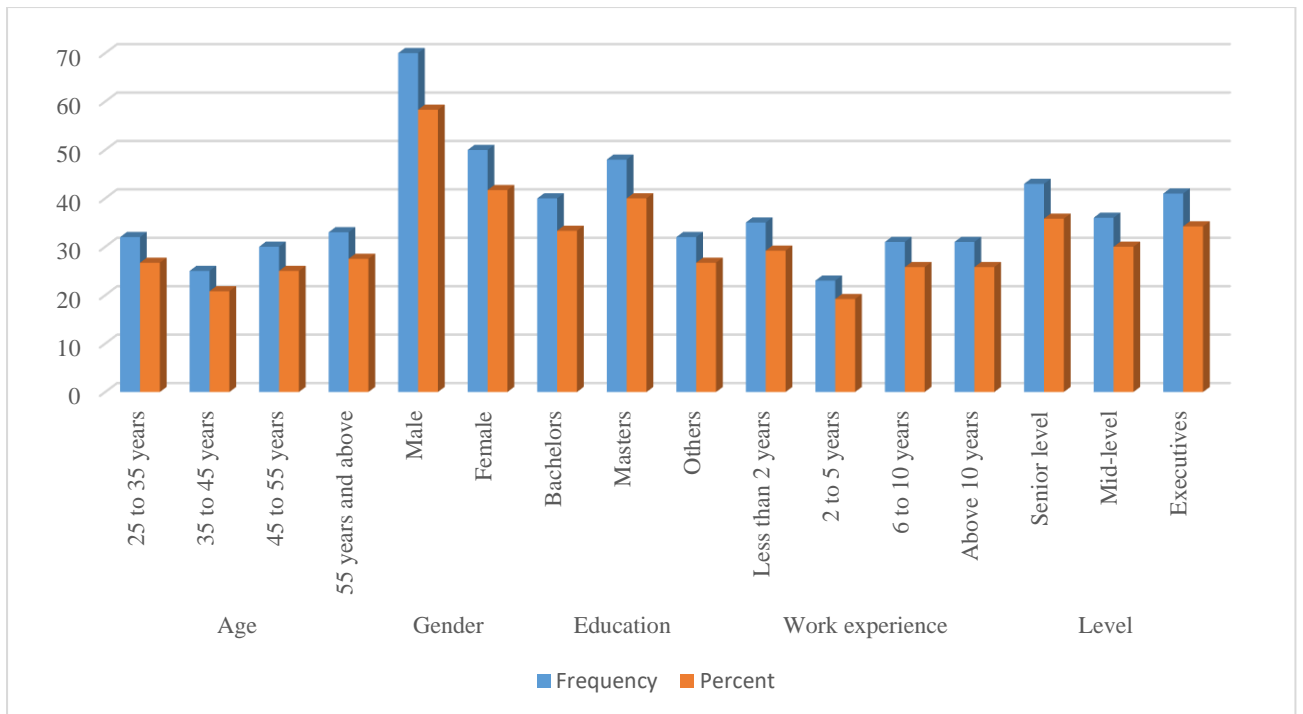


Figure 5. Demographic profile of respondents
Source: prepared by author

Descriptive statistics in table 2 describes the basic prerequisites of the data in the study. The main intention of using the statistics is to present the primary data in a meaningful way. In this section, the researcher presents the data of both dependent variable (Employee CSR attitude) and independent variable (Job satisfaction and Job performance).

Table 1. Descriptive statistics of Employee CSR attitude

	Particulars	Mean	Std. Deviation
Employee CSR attitude	My organization's CSR enhances its image and reputation	3.2083	1.46038
	It is important for me to work for an organization that is highly involved with the community	3.1500	1.43574
	I am proud of my organization's CSR program	3.1333	1.47206
	My organization's CSR program enhances employee motivation	2.9083	1.44359

	My organization's CSR makes a difference in the community	3.0500	1.28893
	My organization's CSR program is strongly linked to its business strategy	3.1417	1.37990
	My organization has a social responsibility beyond making profit	2.9917	1.38112
	When my organization supports CSR to increase revenue, my organization benefits more than the cause	3.2833	1.45049

Source: prepared by author

Table 2 exhibits the mean values to be ranged from 2.90 to 3.28. The highest mean value to be derived from the statement that organisation supports CSR to accelerate revenue. This indicates that revenues accelerated through CSR activities. The least value for the mean is attributing to the statement "My organization's CSR program enhances employee motivation" However, it can be clearly observed that all the statements values are minimal.

Table 3 exhibits the statements relating to job satisfaction.

Table 2.Descriptive statistics of Job satisfaction

	Particulars	Mean	Std. Deviation
Job satisfaction	I am satisfied with my role in the job	2.9500	1.37107
	I like working here because I am getting considerable amount of salary and other benefits	3.0917	1.39625
	I am having a good cordial relationship with others in the company achievements	2.9833	1.45512
	The company make an initiative to take part in leisure activities	3.1333	1.51149
	I am proud to be a part of the company	3.0167	1.37800
	My job is pleasant and worth while	3.1500	1.32621

Source: prepared by author

It makes clear that the mean values to be ranges from 2.95 to 3.15. The highest mean value represent that the job is pleasant and worthwhile. The least value to be satisfied with the present role in the job. The values of job satisfaction are very minimal. Table 4 exhibits the job performance in terms of efficiency.

Table 4. Descriptive statistics of Job performance: Efficiency

Particulars		Mean	Std. Deviation
Efficiency	The amount of work I fulfil exceeds the expectations of my boss	2.8167	1.46088
	I am able to finish the work that my boss requires of me before the deadline	3.2250	1.38699
	I can reduce the time needed to complete a routine task	2.8917	1.35222

Source: prepared by author

The mean values to be ranging from 2.81 to 3.22. The highest mean value stating that the respondents able to finish the work that the boss requires of respondents before the deadline. The least mean value stating that the amount of work respondents finish exceeds the expectations of the boss” However; it can be clearly observed that the values are minimal. Table 5 presents the descriptive statistics outcome for job performance in terms of effectiveness.

Table 5. Descriptive statistics of Job performance: Effectiveness

Particulars		Mean	Std. Deviation
Effectiveness	My work performance always exceeds the objective that my boss sets	3.1917	1.26555
	I can make creative and useful suggestions for the organization	3.0750	1.39725
	I always satisfy the customers’ needs	3.0083	1.44068

Source: prepared by author

It makes clear that the values range from 3 to 3.19 in which highest mean value represents the statement that the work performance always exceeds the objective that the boss sets. Consequently, the least value represents the statements that it always satisfies the customer's needs. Finally, the values of job performance in terms of effectiveness is very minimal.

Table 6 presents the descriptive statistics outcome for job performance in terms of quality.

Table 6. Descriptive statistics of Job performance: Quality

Particulars		Mean	Std. Deviation
Quality	I have never been late in my work or caused any harm due to personal carelessness	3.0333	1.34060
	I have never received any complaints about bad performance	3.0083	1.35656
	My boss has always been satisfied with my work performance	2.7583	1.42602
	I cooperate well with my colleagues, and have their respect and support	2.9833	1.34716
	I interact well with colleagues in other departments, and have their trust and respect	3.2167	1.47348

Source: prepared by author

Descriptive statistics mean value to be ranges from 2.75 to 3.21. The highest mean value depicts that the respondents interact well with colleagues in other departments and have their trust and respect". However, least mean value is the one stating that the boss satisfied with the work performance. Finally, the mean values of job performance in terms of quality are minimal.

2.2.1. Relationship Between Employee Attitude, Job Satisfaction and Job Performance

This section exhibits the statistical analysis of identifying how demographic attributes (age, gender, education qualification and work experience) different impact on employee CSR attitude. Besides that, the study identifies how the relationship exists among dependent variable (employee CSR attitude) and independent variable (Job satisfaction and Job performance).

Chi-Square test applies to measure the discrepancy among observed cell counts and what would be expected if its unrelated. The degree of influence of demographic attributes (age, gender and education qualification) of the respondents with respect to employee CSR attitude as seen in table 7.

Table 7. Chi-square test to determine the difference among age and employee CSR attitude

Particulars		EMPLOYEE CSR ATTITUDE					
S.No	Age	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
1	25 to 35 years	0	1	15	15	1	32
2	35 to 45 years	0	0	13	12	0	25
3	45 to 55 years	0	0	11	19	0	30
4	55 years and above	0	1	13	17	2	33
Calculated Chi-Square Value							47.071^a
Degrees of Freedom							54
Asymp. Sig. (2-sided)							.000

Source: prepared by author

From the table 7 it makes clear that the chi-square value for age and employee CSR attitude to be 47.071 and p value as 0.000. This provided strong evidence that differences among age and employee CSR attitude noticed in the study. The outcome of the study is highly correlated to the study conducted by (Nair, *et al* 2019).

Table 8 shows the chi-square value for gender and employee CSR attitude.

Table 8. Chi-square test to determine the association among gender and employee CSR attitude

Particulars		EMPLOYEE CSR ATTITUDE					
S.No	Gender	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
1	Male	0	1	28	39	2	70
2	Female	0	1	24	24	1	50
Calculated Chi-Square Value							13.205^a
Degrees of Freedom							18

Asymp. Sig. (2-sided)	.779
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Source: prepared by author

From the table 8, it makes clear that the chi-square value for gender and employee CSR attitude to be 13.205 and p value as 0.779. The study concludes that there are no significant differences among gender and employee CSR attitude. The outcome of the study is highly correlated to the study conducted by (Nair *et al.* 2019).

Chi-square test determines the association among education qualification and Employee CSR attitude, presented by table 9.

Table 9. Chi-square test to determine the association among education qualification and employee CSR attitude

Particulars		EMPLOYEE CSR ATTITUDE					
S.No	Education qualification	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
1	Bachelors	0	0	16	23	1	40
2	Masters	0	1	20	27	0	48
3	Others	0	1	16	13	2	32
Calculated Chi-Square Value							40.066 ^a
Degrees of Freedom							36
Asymp. Sig. (2-sided)							.000

Source: prepared by author

The table 9 states the chi-square value to be 40.066 and p value to be 0.000 which, is lesser than 5% level of significance. Hence, there is a significant difference among education qualification and Employee CSR attitude.

Chi-square test determines the association among work experience and Employee CSR attitude as shown in table 10.

Table 10. Chi-square test to determine the association among work experience and employee CSR attitude

Particulars		EMPLOYEE CSR ATTITUDE					
S.No	Work experience	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
1	Less than 2 years	0	1	15	19	0	35
2	2 to 5 years	0	0	8	15	0	23
3	6 to 10 years	0	0	4	15	1	31
4	Above 10 years	0	1	14	14	2	31
Calculated Chi-Square Value							54.970^a
Degrees of Freedom							54
Asymp. Sig. (2-sided)							.000

Source: prepared by author

Chi-square test determines the association among work experience and Employee CSR attitude. Data in table 10 states the chi-square value to be 54.970 and p value to be 0.000 which is lesser than 5% level of significance. Hence, there is a significant difference among work experience and Employee CSR attitude.

Table 11 summarized the hypothesis of the present research.

Table 11. Summary of hypothesis

Particulars	Hypothesis	Outcome
Age and CSR attitude	There is a significant difference among age and CSR attitude	Statistically significant
Gender and CSR attitude	There is a significant difference among gender and CSR attitude	No Statistically significant
Education qualification and CSR attitude	There is a significant difference among education qualification and CSR attitude	Statistically significant

Work experience and CSR attitude	There is a significant difference among work experience and CSR attitude	Statistically significant
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Source: prepared by author

Correlation is associated with finding out the association among variables with determining its magnitude and direction. In this study, the researcher considers both the dependent variable (Employee CSR attitude) and independent variable to be job satisfaction and job performance. Job performance evaluates in terms of efficiency, effectiveness and quality. The main intention of assessing the relationship among the variables is included in the research objectives of the study. With the help of Karl Pearson correlation coefficient, the researcher identifies whether there is any association among both dependent and independent variables shown in table 12.

Table 12. Association between CSR Attitude and job satisfaction

Particulars	CSR attitude	Job Satisfaction
CSR attitude	1	0.039 (0.003)
Job Satisfaction		1

Source: prepared by author

From the table 12, it becomes clear that dependent variable (CSR attitude) and independent variable (Job satisfaction). It makes clear that the correlation coefficient is 0.039 and its p value to be 0.003. P value is lesser than 5% level of significance and its concluded that there is a strong positive correlation among CSR attitude and job satisfaction. Finally, the relationship is statistically significant.

Table 13 shows the association between employee attitude towards CSR and job attributes.

Table 13. Association between CSR attitude and the attributes of job performance

Particulars	CSR attitude	Efficiency	Effectiveness	Quality
CSR attitude	1	.034 (0.001)	.088 (0.000)	.053 (0.002)
Efficiency		1	.170 (0.003)	.061 (.001)
Effectiveness			1	.147 (0.004)
Quality				1

Source: prepared by author

From the table 13 it is obvious that the association among CSR attitude and job performance attributes. Its inclusion of efficiency followed by effectiveness and quality.

Coefficient of correlation and employee attitude and job efficiency made. The study provides an outcome that there is a high positive correlation among variables. Coefficient to be 0.034 and its p value to be 0.001, which is lesser than 5% level of significance. Hence, there is a strong correlation among employee attitude and job efficiency and it's statistically significant. As for the second variable being Job effectiveness, it is found from the table 13 that the correlation coefficient between CSR attitude and Job effectiveness has obtained a positive correlation, i.e. 0.088. It has a p value of 0.000 which is less than 0.005 and is thus contradicted by the null hypothesis that "there is no association between CSR attitude and Job effectiveness" and supports alternative hypothesis

Considering the third variable being job quality, it is observed that the correlation coefficient to be 0.053. It has a p value of 0.002, which is lesser than 5% level of significance. Hence, there is a strong positive correlation among CSR attitude and job quality.

Table 14 finds that defining the correlation among CSR attitude and its dimension of job performance

Table 14 Association among CSR attitude and the overall attributes of job performance

Particulars	CSR attitude	Job Performance
CSR attitude	1	0.049 (0.002)
job performance		1

Source: prepared by author

In this study, the researcher collectively considered efficiency, effectiveness and quality as job performance. The Karl Pearson correlation among CSR attitude and job performance obtains strong positive correlation i.e. 0.049 and its p value to be 0.002. The value is lesser than 5% level of significance. Therefore, it is concluded that there is a positive correlation among variables and its statistically significant.

Table 15 presents the summary of hypothesis used in the present research.

Table 15. Summary of hypothesis

Particulars	Hypothesis	Outcome
CSR attitude and job satisfaction	There is a correlation among CSR attitude and job satisfaction	<ul style="list-style-type: none"> • Strong positive correlation • Statistically significant
CSR attitude and job performance	There is a correlation among CSR attitude and job performance	<ul style="list-style-type: none"> • Strong positive correlation • Statistically significant
CSR attitude and job efficiency	There is a correlation among CSR attitude and job efficiency	<ul style="list-style-type: none"> • Strong positive correlation • Statistically significant

CSR attitude and job effectiveness	There is a correlation among CSR attitude and job effectiveness	<ul style="list-style-type: none"> • Strong positive correlation • Statistically significant
CSR attitude and quality	There is a correlation among CSR attitude and job quality	<ul style="list-style-type: none"> • Strong positive correlation • Statistically significant

Source: prepared by author

Based on the data in table 15, it can be concluded that CSR is positively correlated with the variables like job quality, job efficiency, job performance, job effectiveness ad job satisfaction.

2.2.2. Impact of employee CSR attitude on job satisfaction and Job Performance

In this section, the researcher assesses the impact of dependent variable on independent variable. The study considers dependent variable to be employee CSR attitude and independent variable to be job satisfaction. In the second section, the study exhibits the dependent variable to be employee CSR attitude and independent variable to be job performance in terms of efficiency. Thirdly, identifying the impact of CSR attitude on job performance in terms of effectiveness. Fourthly, investigating the influence of CSR attitude on job performance in terms of quality. Finally, the study evaluates the impact of CSR attitude on job performance of employees in the organisation.

Regression is one of the statistical techniques primarily used to assess the association among the outcome and predictors. In this study, outcome considers as employee CSR attitude and the predictors to be job satisfaction and job performance. The intention of using regression is used to recognise the variance in the dependent variable due to one or more independent variables. Besides, it exhibits the influence of each independent variable (Job satisfaction and job performance) on the dependent variable (Employee CSR attitude). Below is the equation

The researcher identifies the association among the variables using correlation analysis. Identifying the impact of CSR attitude on job satisfaction, job performance using regression analysis. The dependent variable is employee CSR attitude and the independent variable is job

satisfaction, job efficiency, job effectiveness, job quality and job performance. The coefficient of determination value is found to be 74% and its depicting statistically significant. The value represents that 74% variance in employee CSR attitude

From the regression it makes clear that the outcome for the four independent variables. Job performance secures (Beta=0.145) found to have a greatest impact on employee CSR attitude. This is followed by Job satisfaction secures (Beta=0.106), Job effectiveness (Beta=0.091), job efficiency (Beta=0.83) and job quality (Beta=0.79). The findings from the regression analysis are consistent with the findings from the correlation analysis and its shows positive impact of each of the variables on employee CSR attitude.

From the regression analysis, the researcher derived the below equation

$$ECSRA = 0.045(JS) + 0.091(JET) + 0.083(JEY) + 0.79(JQ) + 0.145(JP) - 0.135$$

In this equation (ECSRA) represents employee CSR attitude, JS depicts job satisfaction, JET represents job effectiveness, JEY depicts job efficiency and JQ represents job quality.

According to the above equation, Job performance would not present, it will lead to negative employee CSR attitude. It is interesting that job satisfaction, job efficiency, job effectiveness and job quality are present, job performance is of slightest concern. This indicates that when job satisfaction, job efficiency, job effectiveness and job quality exist together it would no longer matter whether job performance exist in the organisation. The four variables job satisfaction, job efficiency, job effectiveness and job quality is vital to drive the employee CSR attitude in the organisation.

Table 16. linear regression outcome for the impact of CSR attitude on Job satisfaction, Job efficiency, job effectiveness, job quality and job performance

Particulars	R square	Beta	F	Sig
CSR attitude and job satisfaction	.020	.039	.184	.003
CSR attitude and job efficiency	.017	.034	.139	.001
CSR attitude and job effectiveness	.048	.088	.912	.000
CSR attitude and quality	.023	.053	.327	.002
CSR attitude and job performance	.022	.049	.280	.002

Source: prepared by author

The R square value is 0.020 which means that there is only 2% impact of Employee CSR attitude on Job satisfaction of employees in the organisation. The P value from the Anova analysis is 0.003 which is lesser than 0.05 which indicates that regression model statistically predicts the dependent variable and is reliable. From the Analysis of variance, it makes clear that F statistic as 0.184 and the significance level is .003 which is lesser than 5% level of significance and hence it shows high level of significance. Thus, null hypothesis stating “There is no influence of CSR attitude on Job satisfaction” rejected and alternate hypothesis accepted. Coefficient table clearly presents the beta values among the variables (CSR attitude and job satisfaction). It is observed that beta value to be 0.039 and p value is 0.003 which is lesser than 5% level of significance. It is concluded that there is a strong positive influence of employee attitude on job satisfaction.

The R square value is 0.017 which means that there is only 1.7% impact of employee CSR attitude on job performance in terms of efficiency. From the Analysis of variance it makes clear that F statistic as 0.139 and the significance level is .001 which is lesser than 5% level of significance and hence it shows high level of significance. Thus, null hypothesis stating “There is no influence of CSR attitude on job performance in terms of Efficiency” rejected and alternate hypothesis accepted. It is observed that beta value to be 0.034 and p value is 0.001 which is lesser than 5% level of significance. It is concluded that there is a strong positive influence of employee attitude on job performance in terms of efficiency

The R square value is 0.048 which means that there is only 4.8% impact of CSR attitude and job performance in terms of effectiveness. From the table it makes clear that F statistic as 0.912 and the significance level is .000 which is lesser than 5% level of significance and hence it shows high level of significance. Thus null hypothesis stating “There is no influence of CSR attitude on job performance in terms of effectiveness” rejected and alternate hypothesis accepted. . As can be observed, the standardized beta coefficient is positive and it is no significant at the 0.01 level (Beta=0.088, p=.000). Thus, it can be understood that there is an influence of CSR attitude on job performance in terms of effectiveness

The R square value is 0.023 which means that there is only 2.3% impact of CSR attitude on job performance in terms of quality. From the table it makes clear that F statistic as 0.327 and

the significance level is .000 which is lesser than 5% level of significance and hence it shows high level of significance. Thus, null hypothesis stating “There is no influence of CSR attitude on job performance in terms of quality” rejected and alternate hypothesis accepted. As can be observed, the standardized beta coefficient is positive and it is no significant at the 0.01 level (Beta=0.572, p=.002). Thus, it can be understood that there is an influence of CSR attitude on job performance in terms of quality

The R square value is 0.022 which means that there is only 2.2% impact of CSR attitude on job performance. From the table it makes clear that F statistic as 0.280 and the significance level is .002 which is lesser than 5% level of significance and hence it shows high level of significance. Thus, null hypothesis stating “There is no influence of CSR attitude on job performance” rejected and alternate hypothesis accepted. As can be observed, the standardized beta coefficient is positive and it is no significant at the 0.01 level (Beta=0.049, p=.002). Thus, it can be understood that there is an influence of CSR attitude on job performance.

Table 17 presents the Summary of hypothesis

Table 17 Summary of hypothesis

Particulars	Hypothesis	Outcome
CSR attitude and job satisfaction	There is an impact of CSR attitude and job satisfaction	• Statistically significant
CSR attitude and job performance	There is an impact of CSR attitude and job performance	• Statistically significant
CSR attitude and job efficiency	There is an impact of CSR attitude and job efficiency	• Statistically significant
CSR attitude and job effectiveness	There is an impact of CSR attitude and job effectiveness	• Statistically significant
CSR attitude and quality	There is an impact of CSR attitude and job quality	• Statistically significant

Source: prepared by author

Based on the data in table, it can be concluded that tested hypothesis outcomes are statistically significant thus it can be understood that CSR attitude have influence on job variables.

3. RESULTS, CONCLUSION AND SUGGESTION

This section summarises the entire and presents the entire findings of the study. From the percentage analysis, it was found that:

- The respondents between the ages of 25 and 35 years, 20.8% of between the ages of 35 and 45 years, 25% are between 45 and 55 years of age and 27.5% are 55 years and above. Therefore, it is concluded that most of the respondents are 55 years and above.
- The percentage of male respondents is 58.3 percent compared to 41.7 percent of respondents who are female. Therefore, it can be found from that mostly female respondents are involved in managing the processes than females.
- It can be claimed that the 33.3% of respondents are Bachelors, 40% of Masters, and 26.7% of others. It is therefore assumed that the majority of respondents are students of Masters.
- It can be found that the average number of respondents was less than 2 years of work experience. 31 Of the respondents fell into the 6 to 10 and over 10-year category of experience. Most of the respondents were thus in their respective middle-level. 23 responses received between 2 and 5 years of experience
- It can be found that the 35.8% of respondents are senior level, 30% are Mid-level and 34.2% are executives. Therefore, it is concluded that the highest number of respondents are senior level.

Based on descriptive statistics outcome, it is observed that:

- Employee CSR attitude: the highest mean being 3.28 among all the statement is attributed to "When my organization supports CSR to increase revenue, my organization benefits more than the cause". This can be taken as the representative of the variable. The least value for the mean is attributing to the statement "My organization's CSR program enhances employee motivation"
- Job satisfaction: the highest mean being 3.15 among all the statement is attributed to "My job is pleasant and worthwhile". This can be taken as the representative of the variable. The least value for the mean is attributing to the statement "respondents satisfied with my role in the job"
- Job performance in terms of efficiency: highest mean being 3.22 among all the statement is attributed to "respondents able to finish the work that my boss requires of me before the deadline". This can be taken as the representative of the variable. The

least value for the mean is attributing to the statement “The amount of work I finish exceeds the expectations of my boss

- Job performance in terms of effectiveness: highest mean being 3.19 among all the statement is attributed to “My work performance always exceeds the objective that my boss sets”. This can be taken as the representative of the variable. The least value for the mean is attributing to the statement “respondents always satisfy the customers’ needs”
- Job performance in terms of quality: highest mean being 3.21 among all the statement is attributed to “respondents interact well with colleagues in other departments and have their trust and respect”. This can be taken as the representative of the variable. The least value for the mean is attributing to the statement “My boss has always been satisfied with my work performance”.

Research task 1: To identify the association between employee CSR attitude, job satisfaction and overall job performance in the organisation

From the correlation test it makes clear that

- The correlation coefficient among employee CSR attitude and job satisfaction obtains a positive correlation of 0.039 and p value is 0.003. Hence, it is clear that there is a strong positive association among variables and its statistically significant
- The correlation coefficient among CSR attitude and job performance has a positive correlation of 0.049 and p values as 0.002. Hence, it is found that there is a strong positive association among variables and its statistically significant,
- The correlation coefficient among CSR attitude and job efficiency secured positive correlation to be 0.034 and p value is 0.001. Hence it is found that there is a strong positive correlation among variables and its statistically significant.
- The correlation coefficient between the Employee attitude and Job effectiveness has obtained a positive correlation, i.e. 0.088. It has a sense value of 0.000 which is less than 0.005 and is thus contradicted by the null hypothesis that "there is no association between Employee attitude and Job effectiveness" and supports alternative hypothesis.
- The correlation coefficient between the Employee attitude and Job quality has obtained a positive correlation, i.e. 0.053. It has a sense value of 0.002 which is less than 0.005 and is thus contradicted by the null hypothesis that "there is no association between Employee attitude and Job quality" and supports alternative hypothesis.

Research task 2: To analyse the effect of employee CSR attitude on job satisfaction in the organisation

From the regression analysis, it is found that

- Impact of CSR attitude on job satisfaction to be 2% which considers to be very low. Besides, beta value identified to be 0.039 and p value is 0.003 which is lesser than 5% level of significance. It is concluded that there is a strong positive influence of employee attitude on job satisfaction.

Research task 3: To identify the influence of employee CSR attitude on job performance in terms of quality

- Impact of CSR attitude on job performance in terms of quality to be 2.3% and the standardized beta coefficient is positive, and it is no significant at the 0.01 level (Beta=0.572, p=.002). Thus, it can be understood that there is an influence of CSR attitude on job performance in terms of quality.

Research task 4: To identify the impact of employee CSR attitude on job efficiency

- Impact of CSR attitude on job performance in terms of efficiency to be 1.7%. Beta value to be 0.034 and p value is 0.001 which is lesser than 5% level of significance. It is concluded that there is a strong positive influence of employee attitude on job performance in terms of efficiency.
- Impact of CSR attitude on job performance in terms of effectiveness to be 4.8% and the standardized beta coefficient is positive, and it is no significant at the 0.01 level (Beta=0.088, p=.000). Thus, it can be understood that there is an influence of CSR attitude on job performance in terms of effectiveness.

Research task 5: To assess how employee CSR attitude affect the overall job performance in the organisation.

- Impact of CSR attitude on job performance to be 2.2% and the standardized beta coefficient is positive, and it is no significant at the 0.01 level (Beta=0.049, p=.002). Thus, it can be understood that there is an influence of CSR attitude on job performance.

In the section 3.1 authors presents the discussion of the obtained results.

3.1. Discussion

Organisation assigns more importance to CSR because it considered to be the primary marketing as well as communication for external stakeholders (Albinger 2000). In addition, it acts as an effective tool for internal stakeholders too (Gond *et al.* 2010). In this study, the empirical research was carried out to identify the impact of CSR on job satisfaction and job performance. With the help of social exchange theory, it has been proved that CSR has a significant impact on job performance. Moreover, the study evaluated CSR influence job performance in terms of three attributes efficiency, job effectiveness and job quality. In-depth analysis provided outcome that all the three attributes influence the CSR attitude of employees. Similarly, the same is proven in the study of (Gond *et al.* 2010) that CSR influence job performance in terms of reducing the turnover and accelerate the job efficiency and job quality. Correlation test provided outcome that there was positive association among employee CSR attitude, job satisfaction and job performance. The same outcome proved in the study of (Christen, Soberman 2006) that CSR attitude had a strong positive association on job satisfaction and job performance.

To identify the impact of CSR attitude on job satisfaction and job performance stated positive influence and the variables are statistically significant. Similar outcome was observed in the study of (Rahman *et al.* 2016), which pointed out that CSR attitude positively influence job satisfaction. If employees have a positive attitude, satisfaction to be higher which in turn accelerates the productivity and profitability (Judge *et al.* 2001).

Therefore, from the study, it becomes clear that there was a strong positive impact notified and all the variables were statistically significant.

3.2. Practical implications

The results of the study enable author to outline the following practical implications:

- Managers should be concerned with the CSR programs implemented for their staff. They should also realize how important it is for employees to make them more committed in the organization, to increase their level of satisfaction and to encourage them to perform better at the organization.
- The study shows that employee CSR attitude have a clear positive association, either in terms of happiness or performance, with employee outcomes. Therefore, understanding how members respond to CSR activities in the company is important for managers.
- Creation and introduction of social activities which are more important for the advancement of CSR initiatives in the organization is crucial for the organization. Hence, providing a free contact flow for CSR activities is advisable. It in turn strengthens employee behaviours to work satisfaction. Consequently, it accelerates the organization's job efficiency.
- The study findings suggest that a clear positive association exists between work satisfaction, job performance and CSR attitude. It is important not only to be socially responsible for businesses, but also to encourage workers to have a positive attitude towards CSR. Lack of knowledge of the variables has a huge effect on employee efficiency, retention of employees and finally has a serious impact on the organization's financial results.
- Because the findings of this study suggest a positive relationship between CSR attitude, organizational commitment and job satisfaction, it is critical that businesses be both socially responsible and help their workers build positive attitude towards CSRs. Arguably, the lack of knowledge or encouragement of employees does not have the same positive effects on organizational commitment and job satisfaction, and consequently on efficiency, retention of employees and financial success.
- CSR has a positive impact on the organizational work efficiency of the employees. It is seen as a tool for gaining competitive edge in the industry. This medium not only speeds up the organization's job efficiency but also its productivity. Presenting the value of CSR among managers in the organisation, therefore, is crucial.
- Ultimately, it is important to illustrate and convey the ethical commitment of the workers in order to increase employee efficiency in the organisation. Under the policy,

workers can be motivated to engage in social activities. Consequently, it will affect employee perceptions and behaviours positively.

Main conclusions and suggestions based on the present research are presented in chapter 3.3.

3.3. Conclusion and Suggestion

Companies use CSR as a tool for external stakeholders in the marketing and communication. CSR efforts mainly seek to distinguish the company from its rivals. The study was conducted among Kathmandu's Information Technology firms. The study's objective is to establish the relationship between CSR attitude, job satisfaction and job performance, as well as to find out the influence of variables. It is determined from the study that the relationship is strongly positive, and all the variables are statistically relevant at the same time. Given that the effects of variables on work performance CSR attitude in terms of efficiency have a greater influence than other variables. Having a positive attitude towards CSR activities accelerates job production by reducing turnover and increases job efficiency and job quality. The current study is focused on two independent variables, one being job satisfaction and the other being job performance. There are some other characteristics such as dedication to company, attrition accompanied by employee intention to leave and productivity. Considering and performing the attributes in future research in a wide range of samples provides a clear result of how CSR affects the outcome of the work place in the company.

However, the study has several limitations, the present analysis was carried out in a limited region of Kathmandu i.e. Verisk Nepal Pvt. Ltd. only. The study was only conducted in the city with the largest number of IT companies in Kathmandu. The report found the questionnaire as a testing instrument. Therefore, only a small number of respondents were involved, and the results cannot be generalized.

SUMMARY

The aim of this graduation thesis, Impact of CSR attitude on job satisfaction and job performance of employee of IT sector in Nepal is to discover the relationship of CSR attitude and its impact in job satisfaction and job performance. Most of the Nepalese companies are giving priority to CSR activities after precluding new constitution successfully. However, in IT sector it has given less important. Researcher found that employee wants to be part of the CSR activities as they feel greater sense of identity with business and it makes them more productive and eventually leads them to job satisfaction. Many theories explain the relationship between employees attitude towards CSR and Job satisfaction and job performance. As in most of the previous literature this study relies on social identity and social exchange theory to formulate six hypothesis.

H1: Employee CSR attitude has a strong positive relationship with job satisfaction and job performance.

H2: Employee CSR attitude has a positive influence on job satisfaction

H3: Employee CSR attitude has a positive influence on job performance in terms of efficiency

H4: Employee CSR attitude has a positive influence on job performance in terms of effectiveness

H5: Employee CSR attitude has a positive influence on job performance in terms of quality

H6: Employee CSR attitude has a positive influence on job performance.

These hypotheses are tested using linear regression technique in which convenience sampling taken into account. This study considers employee CSR attitude as independent variables and employment satisfaction and job performance as dependent variables. Thus, this study investigates CSR attitude have positive effect on job variables. Impact of CSR attitude on job satisfaction to be 2% which considers to be very low. Besides, beta value identified to be 0.039 and p value is 0.003 which is lesser than 5% level of significance as a result there is a strong positive influence of employee attitude on job satisfaction. Impact of CSR attitude on job performance in terms of quality, efficiency, effectiveness to be 2.3%, 1.7% and 4.8% respectively, and beta value to be 0.572, 0.034 and 0.088 respectively, therefore it can be concluded that there are an influence of CSR attitude on job performance in terms of quality, efficiency and effectiveness.

Although, the result of the linear regression indicate that the correlation coefficient between the Employee attitude and Job effectiveness has obtained a positive correlation, i.e. 0.088. It has a sense value of 0.000 which is less than 0.005 and is thus contradicted by the null hypothesis that "there is no association between Employee attitude and Job effectiveness" and supports alternative hypothesis

As study was carried out in a limited region of Kathmandu i.e. among employees who are currently working at Verisk Nepal Pvt. Ltd. only. The study was only conducted it in the city with the largest number of IT companies in Kathmandu. The report found the questionnaire as a testing instrument. Therefore, only a small number of respondents were involved, and the results cannot be generalized. Thus, author suggestion for future research is there are some other characteristics such as dedication to company, attrition accompanied by employee intention to leave and productivity. Considering and performing the attributes in future research in a wide range of samples provides a clear result of how CSR affects the outcome of the work place in the company.

In a conclusion, company uses CSR as a tool for external stakeholders in the marketing and communication. CSR efforts mainly seek to distinguish the company from its rivals. The study was conducted among Kathmandu's IT firms. The study's objective is to find out the relationship between CSR attitude, job satisfaction and job performance, as well as to find out the influence of variables. It is determined from the study that the relationship is strongly positive, and all the variables are statistically relevant at the same time. Given that the effects of variables on work performance CSR attitude in terms of efficiency have a greater influence than other variables. Having a positive attitude towards CSR activities accelerates job production by reducing turnover and increases job efficiency and job quality.

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Appendix

Appendix 1- Survey Questionnaire

1. Age
 - a. 25-35 years
 - b. 35-45 years
 - c. 45-55 years
 - d. 55 years and above
2. Gender
 - a. Male
 - b. Female
3. Education qualification
 - a. Bachelors
 - b. Masters
 - c. Others
4. Experience
 - a. Less than 2 years
 - b. 2-5 years
 - c. 6-10 years
 - d. Above 10 years
5. Job level
 - a. Senior level
 - b. Mid-level
 - c. Executives

EMPLOYEE CSR ATTITUDE

6. My organization's CSR enhances its image and reputation
 - a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
7. It is important for me to work for an organization that is highly involved with the community

- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
8. I am proud of my organization's CSR program
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
9. My organization's CSR program enhances employee motivation
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
10. My organization's CSR makes a difference in the community
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
11. My organization's CSR program is strongly linked to its business strategy
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
12. My organization has a social responsibility beyond making profit
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree

- e. Strongly disagree
13. When my organization supports CSR to increase revenue, my organization benefits more than the cause
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree

JOB SATISFACTION

14. I am satisfied with my role in the job
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
15. I like working here because I am getting considerable amount of salary and other benefits
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
16. I am having a good cordial relationship with others in the company achievements
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
17. The company make an initiative to take part in leisure activities
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree

- e. Strongly disagree
18. I am proud to be a part of the company
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
19. My job is pleasant and worth while
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree

JOB PERFORMANCE

Efficiency

20. The amount of work I finish exceeds the expectations of my boss
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
21. I am able to finish the work that my boss requires of me before the deadline
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
22. I can reduce the time needed to complete a routine task
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree

Productivity

23. My work performance always exceeds the objective that my boss sets
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
24. I can make creative and useful suggestions for the organization
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree

Quality

25. I have never been late in my work or caused any harm due to personal carelessness
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
26. I have never received any complaints about bad performance
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
27. My boss has always been satisfied with my work performance
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
28. I cooperate well with my colleagues, and have their respect and support

- a. Strongly agree
- b. Agree
- c. Neutral
- d. Disagree
- e. Strongly disagree

29. I interact well with colleagues in other departments, and have their trust and respect

- a. Strongly agree
- b. Agree
- c. Neutral
- d. Disagree
- e. Strongly disagree