*Research Paper*

# Employees' Perceptions of the Effectiveness and Authenticity of Corporate Social Responsibility (CSR) Initiatives

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## Abstract

This study investigates how employees from different organisations perceive the efficacy and sincerity of corporate social responsibility (CSR) efforts carried out by businesses. The main goal is to comprehend how employees view the significance and legitimacy of CSR initiatives and how these views affect their involvement and dedication to such projects. Eight interviews with workers from various organisations were conducted to collect data, and NVivo 14 was used as a qualitative data analysis tool.

The results of the interviews shed important light on how the employees assess the effectiveness and sincerity of CSR. Employees stressed the significance of precise metrics and open reporting while discussing evaluating and measuring the impact of CSR projects. Employees value programmes that result in positive social and environmental benefits, which strengthens their faith in the legitimacy and efficacy of these initiatives.

The use of NVivo 14 made it possible to analyse the interview data methodically and identify recurrent themes and trends. The software offered an organised method for gathering, compiling, and analysing qualitative data, which improved the accuracy and reliability of the study's conclusions.

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## Introduction

Since businesses have realised the need to address social and environmental challenges while retaining profitability and competitiveness, corporate social responsibility (CSR) has grown in importance as a component of company strategy (Klettner et al., 2021). Customers, employees, investors, and community members are among the stakeholders who are becoming more conscious of how company operations affect society and the environment. As a result, they expect businesses to show a commitment to CSR (Glavas, 2021). In order to establish trust, improve reputation, and cultivate long-lasting relationships with their stakeholders, organisations must understand stakeholder perceptions of the efficacy and authenticity of their CSR programmes (Gond et al., 2017).

Schaefer et al. (2024) claim that organisational pride functions as a mediator in the favourable outcomes that employees' positive opinions of a firm's CSR activities generate for both the company and its employees. Taking into account the moderating impacts of CSR scepticism and authenticity in the manufacturing sector, Latif et al. (2022) evaluated the link between perceived CSR and employee pro-environmental behaviour (PEB). According to the study, perceived CSR has a favourable effect on PEB; CSR authenticity improves this link, while CSR scepticism weakens it. Kim and Lee (2022) investigated the multilayered link between employees' perceptions of CSR authenticity and external CSR activities to find a favourable association. They also demonstrated that perceived CSR authenticity mediates the positive impact of outside CSR on employees' emotional commitment.

In the context of CSR, effectiveness is defined as the degree to which a company's CSR initiatives address pertinent social and environmental concerns, produce favourable results for stakeholders, and enhance the performance of the firm as a whole (Epstein et al., 2015). The perceived sincerity and alignment of a company's CSR initiatives with its core values, mission, and business strategy, on the other hand, is referred to as authenticity (Chaudhri, 2021). For stakeholders to view a company's CSR programmes as credible and significant, both effectiveness and authenticity are required (Fatma et al., 2020).

Using both quantitative and qualitative research approaches, a number of studies have examined stakeholders' perceptions of the viability and authenticity of organisations' CSR programmes (e.g., Binder & Scherer, 2015; Chanda & Ganesh, 2019; Lundgren & Nilsson, 2014; Sarker & Macdonald, 2018). These studies (Glozer et al., 2018; Piacentini et al., 2019; Wang et al., 2016) have identified a number of variables that affect stakeholder perceptions, including the company's commitment to social and environmental issues, the integration of CSR into the core business strategy, stakeholder engagement, and transparent communication.

For instance, a qualitative study on stakeholder perceptions of CSR in the UK and Sweden by Lundgren and Nilsson (2014) found that when CSR initiatives are incorporated into a company's core business strategy, they show a long-term commitment to social and environmental issues and involve stakeholder engagement; stakeholders perceive them as genuine and effective. Similarly, Sarker and Macdonald (2018) used in-depth interviews to examine stakeholder perceptions of CSR in the Australian mining sector. They found that when CSR initiatives address the particular social and environmental issues pertinent to the mining sector, involve stakeholder engagement, and show a commitment to continuous improvement, stakeholders view them as genuine and effective.

Since it is closely tied to stakeholder trust and the legitimacy of a company's CSR operations, authenticity in CSR has drawn attention in recent studies (Chanda & Ganesh, 2019). Chanda and Ganesh (2019) found in their qualitative study of Indian businesses that when CSR initiatives are in line with the company's values, integrated into the core business strategy, and show a long-term commitment to addressing social and environmental issues, stakeholders will view them as genuine. Similar to this, Binder and Scherer (2015) looked into how stakeholders felt about CSR in small and medium-sized businesses (SMEs) in Germany. They discovered that when CSR initiatives are adapted to the unique requirements and resources of SMEs, involve stakeholder engagement, and show a commitment to social and environmental issues, stakeholders see them as genuine and effective.

## Literature Review

CSR can be defined as a flexible concept with many interpretations depending on the fields of its application. CSR might be defined as the company's activities to go beyond its legal requirements, performing the social and environmental responsibilities (Carroll, 1999). CSR can be dated back to the early 1950s when companies started accepting social responsibilities (Bowen, 1953). CSR development can be seen as a shift from charity done in a CSR context to a component of a company's operation (Porter & Kramer, 2019).

As for a receiver-oriented perspective, the receiver's perception of CSR can be defined as a view or standpoint that the stakeholders, primarily the employees of an organisation, have towards the CSR activities carried out by that particular organisation. Other factors include transparency, communication and the extent to which CSR initiatives match an organisation's values and organisational mission as posited by Collier and Esteban (2007). Employees react positively to the company's CSR initiatives when they consider such activity to be real, recurrent, and co-aligned with their personal values (Gond et al., 2017). In contrast, genuine but weak, or 'ritualistic' activities involving mere tokenism can lead to organisational scepticism and decreased employee engagement in CSR initiatives (Du et al., 2010).

CSR perception has a close relationship with both authenticity and effectiveness. Credible CSR is when a business organisation charts its value system and the actions it takes towards the community. CSR exercises that are incorporated as

core strategic business strategies and are sustainable cover genuine CSR (Chaudhri, 2015). On the other hand, the effective CSR establishes a way of evaluating the outcome of CSR activities, which is on both the firm and its culture. If the employees determine the CSR activities as genuine and efficient, then they are likely to support the cause of the company and hence support the attainment of CSR goals (Porter & Kramer, 2019).

Carroll (1991) developed one of the most valuable models of CSR, which is called Carroll's Pyramid of CSR. This model outlines four levels of responsibility that businesses should fulfil: economic, legal, ethical and philanthropic. Economic responsibility is the generation of revenue for the organisation, while legal responsibility is the adherence to the laws and policies. Ethical responsibility is defined as doing business ethically, while philanthropic responsibility deals with the social clauses about how business enhances the welfare of people. This multi-dimensional approach underscores the objective of achieving a sustainable social-economic and environmental performance by managing the company's financial performance.

Other contemporary definitions of CSR stress its managerial or strategic orientation. Following the European Commission (2011), CSR is 'the activity of companies managing the impact of their decisions and actions on the society'. This definition goes to map the new CSR paradigm focusing on sustainable development, ethical corporate governance, and stakeholders. Moreover, creating shared value (CSV) by Porter and Kramer (2019) argues that a firm can have a strategic advantage through executing CSR initiatives, creating economic and social value at the same time.

Freeman (1984) has called the neoliberal model of business management that begins the analysis of CSR with the duties and responsibilities of the shareholders as 'stakeholder theory'. The theory proceeds from the idea that firms and organisations should balance benefits for all the links in the supply chain, clients, employees, providers, and inhabitants, rather than concentrating on the shareholders' value. This viewpoint concurs with the emerging approach, which notes that CSR perception by employees is rather crucial for CSR strategy effectiveness and the credibility of the accompanying practices (Gond et al., 2017).

Since managers and companies are increasingly grasping the opportunity to address and solve social and environmental problems and, at the same time, remain profitable and competitive, CSR has become an essential aspect of today's business strategies. Based on the stakeholder theory proposed by Freeman in 1984, a business organisation is required to work towards accommodating the needs of everyone involved, such that they are an influential force championing the destiny of the firm. In the context of CSR, this viewpoint has become more relevant as companies strive to enhance stakeholders' trust and reputation, together with building sustainable relationships (Brammer & Millington, 2005). This literature study will focus essentially on the extent to which the CSR initiatives and activities of firms are effective and genuine, weighed by the employee-consideration factor. Stakeholder views and their significance for the review of CSR practice will also be discussed using qualitative research methodologies.

## CSR and Stakeholder Theory

Stakeholder theory, as defined by Freeman (1984), focuses on the interests and obligations due to all the stakeholders within the organisation. These relationships state that the concept of managing stakeholders is key in achieving the organisational objectives of strategic growth and success. Stakeholder theory is useful for appreciating how organisations operating under the CSR disclose their ability to address various stakeholder issues, such as the employees and society. Applying the stakeholder theory, the firms will be able to relate their CSR activities to the expectations of various stakeholders, which will improve the overall image of the company and promote cooperation.

## Stakeholder Perceptions of CSR Authenticity and Effectiveness

More and more, both theoretical and empirical works stress checks by multiple stakeholders to examine the effectiveness and genuineness of CSR practices. The credibility of all CSR initiatives is generally determined by stakeholders and measured by the transparency, consistency, and relevance to the organisational values. That is why practical CSR initiatives are not only aimed at the solution of social and ecological problems but also included in the overall company's strategic context (Du et al., 2010; Morsing & Schultz, 2006).

According to research, CSR perceptions are informed by organisational communication of goals and objectives and meaningful stakeholder participation. Morsing and Schultz (2006) further revealed that clear and honest messages about a company's CSR activities and involving stakeholders engaging with the company's messages also influence enhanced perceived authenticity and heightened CSR communicated effectiveness. Similarly, Du et al. (2010) show that where organisations provide regular and accurate information about their operations to stakeholders, the CSR results are positive because trust and loyalty increase. Wang et al. (2016) have taken forward this understanding by showing how government regulation plays a part in promoting CSR transparency and accountability, which in turn affects the stakeholder trust in CSR programmes.

## CSR: Authenticity Perspective and Effectiveness from the Perceptions of the Employees

Some of the key assumptions made within the broad knowledge and appreciation of CSR include that organisational performance can be influenced greatly by the perception of key stakeholders, such as employees. A study established that CSR is more credible and efficacious when the organisation's CSR fits with the business strategic value proposition, employee engagement is involved, and CSR engagement is a long-term one (Gond et al., 2017).

Gond et al. (2017) identified psychological antecedents of CSR perceptions to clarify that the involvement of employees in CSR activities improves perception

of CSR legitimacy and authenticity, thus strengthening organisational commitment. Farooq et al. (2014) supported this thinking by showing that organisations can develop an understanding of CSR perceptions, as employees who deem the CSR activities as genuine will be loyal to the company. This goes further in supporting the view that genuine and sincere CSR programmes not only positively impact the workers' morale, but also lead to a more stable workforce, especially when the objectives of the companies align with those of the programmes that are initiated.

## Exploratory Techniques to Analyse Stakeholder Views and Attitudes Towards CSR

Interviews, focus groups and case studies, which are more frequently used in qualitative research, have provided better insights into the context dependencies of stakeholder CSR perceptions. Through such approaches, it is easy for researchers to capture the experience and anticipations of stakeholders, a sort of information that may easily be missed if quantitative research methods are used (Chanda & Ganesh, 2019; Lundgren & Nilsson, 2014).

Lundgren and Nilsson (2014) surveyed stakeholders in large Swedish companies on their beliefs concerning CSR while insisting on integration of CSR policies into strategic business processes to develop sustainable and strong relationships with stakeholders. From their results, the authors hypothesise that stakeholders respond positively to CSR initiatives that are deemed to be more strategic and authentic. Similarly, Chanda and Ganesh (2019) used an online survey and semi-structured interviews with scholars to examine CSR transparency in Indian enterprises to identify corporate values, mission, and stakeholders as critical to CSR credibility.

## Stakeholder Perception Analysis Based on Stakeholder Theory

Extending stakeholder theory into the notion of employee perception on CSR also reemphasises the link between CSR organisational practices and employee outcomes. Another internal stakeholder group, namely the employees, determines the effectiveness of the implemented CSR programmes, thanks to their advocacy, engagement, or feedback. For instance, Aguinis and Glavas (2012) showed that mere CSR practices increase the level of employee commitment, motivation and organisational outcomes. Similarly, Jones et al. (2014) established that a positive attitude towards CSR authenticity by employees of an organisation explains a direct positive relationship of job satisfaction, retention and organisational commitment.

Kim and Park (2011) examined organisational level CSR perception by conducting a survey of employees in South Korean organisations to establish how CSR employing, communicating and organising values and engaging employees in decision making affects impressions of authenticity and concomitant organisational success. This resonated with Glavas (2016), who also found that

the commitment to CSR meant that it had to permeate the corporate culture and employee engagement in the process, at all levels, fostering trust.

From the above literature, it is evident that stakeholder theory, employee perceptions and CSR results are interrelated. Inviting employees as key informants and adopting qualitative methods of research can therefore enrich the CSR strategies of organisations. This holistic approach not only helps build organisational reputation, but it also promotes employee engagement for the organisation's sustainable development and ethical practices (Deephouse, 2000). Subsequent studies should seek to understand the progressive shifts in these employee roles as a way of sustaining CSR strategic relevance to the ever-emerging and changing needs of stakeholders and society. These results are consistent with past research that demonstrates how CSR programmes, when paired with sustainable HRM practices, can dramatically enhance employee engagement and moral behaviour in firms (Gupta, 2017).

## Research Gap

While the literature on stakeholder perception of CSR is gradually growing larger, there are still many limitations on how employees perceive CSR authentically and effectively across industries, cultures, and organisational size (Kim & Lee, 2022; Wang et al., 2024). Such articles reveal an increased interest of the employees in CSR, although recognising that there are discrepancies in how diverse actors apprehend CSR initiatives and indicating that there is a need for more sensitive, contextual examinations (Chaudhary, 2020). Furthermore, social and environmental issues remain dynamic, and so evaluating how stakeholders' expectations change over time matters in the perception of the effectiveness of CSR efforts (Fatma et al., 2020).

Previous research has presented overviews of stakeholder attitudes in the past; however, recent literature advocates for stakeholder studies to incorporate qualitative investigations into the actual experiences and perceptions of CSR as espoused by Gond et al. (2017) and Glavas (2021). To this end, this study aims to respond to this research question to help fill the gap in the literature on CSR strategy and communication: How do current and former employees at multiple organisations perceive the effectiveness and authenticity of CSR communication by their employers? In other words, the study lacks the aspiration to present a systematic view of the stakeholder perceptions, and yet it is expected to present essential information. It is used as a platform to build on for the next step in researching the level of engagement of employees with CSR activities in other organisations and cultures.

Objectives:

1. To explore the key factors that influence employee perceptions of the authenticity and effectiveness of CSR initiatives within various organisations.
2. To assess the relationship between employee awareness of CSR initiatives and their level of engagement and commitment to CSR projects.

## Research Methodology

Using a qualitative research methodology, this study intends to investigate how employees view the effectiveness and authenticity of CSR. Eight semi-structured interviews with personnel from various organisations served as the study's foundation. Thematic analysis, a qualitative data analysis method, was used to gather and examine the interview transcripts.

The qualitative technique employed in this study was semi-structured interviews. This method was chosen because it allows for a balance between structured questioning and open-ended exploration, enabling participants to elaborate on their experiences while ensuring that the key themes of CSR authenticity and effectiveness were consistently addressed across all interviews. Semi-structured interviews are widely recognised in qualitative research for their flexibility and depth, making them suitable for capturing the nuanced and context-specific factors that influence stakeholder perceptions of CSR.

The interview transcripts were developed by conducting a comprehensive review of existing literature on CSR initiatives and SMEs (e.g., Chanda & Ganesh, 2019; Lundgren & Nilsson, 2014). Questions were framed to align with the key dimensions of CSR effectiveness and authenticity, ensuring that the data collected would be relevant to the study objectives. To ensure validity, the transcripts were pilot-tested with two participants prior to the full study. This process helped refine the wording of questions to ensure clarity and appropriateness, minimising the risk of misinterpretation. Reliability was enhanced by using consistent interview guides across all sessions, ensuring that each participant responded to similar core questions, thereby facilitating comparability of responses.

## Rationale for Eight Interviews

The decision to conduct eight interviews was grounded in the concept of data saturation, which occurs when no new information or themes emerge from additional data collection. This principle is supported by qualitative research literature (Guest et al., 2006), indicating that six to twelve interviews are often sufficient to achieve saturation in exploratory studies. By the eighth interview, recurring patterns and themes regarding employee perceptions of CSR initiatives were observed, confirming that the sample size was adequate to address the research objectives.

## Participant and Company Selection

Participants were purposively selected from companies known for their active CSR engagement. The employees chosen were those directly involved in CSR projects or had significant knowledge of their organisation's CSR activities. This selection ensured that the participants could provide informed insights, maximising the relevance of the data collected. Selecting employees from multiple companies added diversity to perspectives and enhanced the

generalizability of the findings, allowing the study to capture a broader understanding of CSR perceptions across various organisational contexts.

## Research Approach

This study's research style, which takes a qualitative approach, enables a thorough examination of how employees see the effectiveness and sincerity of CSR. This method is appropriate for comprehending the nuanced and context-specific aspects that affect how employees perceive their work and interact with it.

## Data Gathering

To gather data for this study, eight semi-structured interviews with employees from various organisations of information technology-enabled service sectors were conducted. The purpose of the interviews was to collect specific information about the employees' opinions and experiences with the CSR programmes implemented by their companies.

Unlike quantitative research, which focuses on the large sample size and data, the quality of the data is an aspect that is emphasised in qualitative research. In this study, the sample was drawn through purposive sampling, where only participants with firsthand interaction with their respective organisations' CSR programmes were chosen. This sampling technique guarantees that the collected data is concise, meaningful, and aligned with the core research themes.

The interviewees were selected from different sectors encompassed within the CSR working environment to have a rich population of respondents. This increases the generalisability of the work; the findings can apply across many organisations, instead of being bound by industry alone. Actually, the process of generalisation is not the aim of the qualitative research, but the samples from different sectors were involved in the study to make the results more credible and suitable for a wider context.

The study's results should be especially relevant to companies that heavily incorporate CSR into their operations, including manufacturing, retailing, and service industries. Due to such a conscious recruitment of participants only from organisations with CSR activities, the information gathered is useful and based on best practices in CSR. Further, the geographic context was restricted to only the regions/provinces where CSR regulation and consciousness were very significant, thus enhancing the material applicability of the study to the societal organisations' environments that place a high priority on CSR.

To this end, this study aims to offer contextual insight into practical CSR best practices and measure CSR's effectiveness based on genuine experience, from participants actually involved with CSR-related tasks, in tandem with useful suggestions for academic research and practical application.

The selection of themes for the data collection process is guided by the objectives of the study in relation to the main dimensions, which attempt to measure the extent of CSR perception by employees. The guidelines selected

include awareness, success, commitment, and engagement; these themes have been obtained based on the preliminary analysis of the relevant CSR frameworks using the existing literature (Carroll & Shabana, 2010; Gond et al., 2017).

The following themes were the focus of the interview questions:

- Employee awareness of CSR
- Employees' perceptions of the success of CSR activities within their organisations
- Employees' perceptions of their organisation's commitment to CSR efforts
- The contribution of CSR to employee commitment and engagement

To ensure accuracy in the data analysis, the interviews were audio-recorded and verbatim transcribed.

## Analysis of Data

The content of the semi-structured interviews was analysed using thematic analysis, which is a well-recognised qualitative method that helps one to discover, describe and classify patterns (themes) within the data as depicted by Braun and Clarke (2006). This method was chosen since it accommodates flexibility in a number of qualitative research methods and can be useful in measuring the perception that employees have of CSR initiatives. Thematic analysis provides a comprehensive understanding of data findings through the incorporation of comprehensive coding frames and hierarchical classes of categories that give profound information concerning the participation of the participants (Nowell et al., 2017).

For coding and categorising the data, this research relied on the software known as NVivo 14 as the major data analysis software. Based on Woolf and Silver (2018), NVivo shines for qualitative research as it allows managing extensive databases, simplifying the coding, and presenting the relations between topics. The coding framework organisation of this software helps in keeping a systematic plan of codes and sub-themes well planned, and hence making the analysis more rigorous and reliable. In order to maintain rigour, objectivity, and replicability of the qualitative data analysis, the decision was made to use NVivo computer software according to the findings of Edhlund and McDougall (2019).

## Thematic Analysis Process

Thematic analysis was done, and it followed the approach described by Braun and Clarke (2006), which has been among the commonly cited approaches to thematic analysis in qualitative research. The analysis was conducted in the following phases to ensure rigour and transparency:

1. Familiarisation with the data: To tune into and develop an understanding of the data, the researchers read and reread the interview transcripts, where initial ideas and patterns could be easily identified. This approach helped

in coming up with some sort of a feel for the attitudes that employees held towards CSR activities.

2. Generating initial codes: In the first coding phase, codes were developed from patterns recognised before, during the familiarisation of data. The participants' transcription was made with the help of NVivo 14 software, according to which each piece of text was effectively coded and associated with several aspects that refer to the ineffectiveness or mere organisational façade of CSR. This stage was important to guarantee that the whole coding process had been detailed and, therefore, can be replicated.

3. Searching for themes: After coding, the data were sorted in NVivo 14 so that similar codes were grouped into potential themes. It made it possible to spot broader trends that captured significant facets of what it looked like to be an employee. Min themes arose, therefore, as they gave finer details to accommodate the data.

4. Reviewing and defining themes: A measure of convergence between the emerging themes and sub-themes and the raw data was also assessed. These included activities such as condensation to ensure that there was coherence with the general themes that had to be removed. Hence, each of the themes was identifiable and described in simple terms, which captured the participants' responses appropriately.

5. Interpretation and analysis: The last process was analysing the themes with regard to stakeholder theory and CSR perceptions by the previous researchers, including Aguilera and Van den Berghe (2012) and Aguinis and Glavas (2012). By using a comparative structure, the study enabled the contextualisation of the work and illustrated the organisational consequences of employees' perceptions of CSR effectiveness and sincerity.

Other available qualitative data analysis tools were not selected because NVivo 14 offers the rich functionality needed in the management and analysis of large quantities of such data. Cut and paste coding or ATLAS.ti has limited visualisation features and can only manage three codes at a time, compared to NVivo, which intertwines hierarchical codes and assists in making structured analysis, thereby enhancing reliability (Woolf & Silver, 2018). This is especially beneficial in studies where the researcher conducts multiple interviews, and managing the data can be challenging, making NVivo 14 especially beneficial for such a study, as it saves a lot of time and makes it easier to have very tight control over multiple interviews, while at the same time outlining the different ways that the data has been analysed.

## Citations and Methodological Alignment

Thematic analysis was conducted according to the guidelines suggested by Braun and Clarke (2006) with additional assistance from the recent qualitative research frameworks developed by Nowell et al. (2017). Such methodological integration helps the study meet the guidelines set by qualitative research to increase the credibility and reproducibility of the findings. Through the inclusion

of NVivo as the main tool of analysis, the study complies with best practices when analysis is done on qualitative data, as indicated by Woolf and Silver (2018).

The steps for conducting the data analysis were as follows:

1. To become comfortable with the data and spot the first patterns and themes, the researchers read and reread the interview transcripts.
2. Developing first codes: Based on the themes discovered during the familiarisation phase, the researchers used NVivo 14 to develop a coding framework. Using this framework, the interview transcripts were then coded, with each code designating a distinct component of the employees' perceptions of the effectiveness and authenticity of CSR.
3. Finding themes: The researchers utilised NVivo 14 to find overarching themes and sub-themes that emerged from the coded data. To provide a thorough and cohesive picture of employee perceptions of CSR effectiveness and authenticity, these themes were then further developed and organised.
4. Examining and defining themes: The researchers checked that the themes and sub-themes they had identified accurately reflected the data by carefully reviewing them. The themes were subsequently identified and given names, along with a succinct and unambiguous description of each topic.
5. Interpretation: The discovered themes and sub-themes were compared to the body of knowledge on stakeholder theory and employee views of CSR in order to interpret the findings. Through this procedure, it was possible to gain a greater understanding of both the organisational effects of employee perceptions of the effectiveness and authenticity of CSR.

## Authenticity and Strictness

Triangulation and reflexivity are well-being experienced as an effective process to increase the credibility, dependability and reliability of the qualitative study (Berger, 2015; Carter et al., 2014). These methods enable the data interpretation to be not restricted by the researchers' biases, but by validating it from multiple sources and different perspectives, thus giving a more typical portrayal of participants' experiences.

Triangulation is a process of checking the consistency or otherwise of data gathered from different sources or research methods (Denzin, 1978). Sharing the results of eight interviews shows similar conclusions, contribute to the hardening of the work and exclude the possibility of using the findings based on individual observations. It helps in improving the overall reliability of the conclusions drawn in qualitative research as they are supported by various other findings.

Reflexivity is the result of understanding that the researchers themselves and their contexts, values, and biases are part of the research process (Berger, 2015).

It also requires ongoing critical examination of how these factors influence the accrual, analysis and interpretation of data. By using reflexivity, the researchers were also able to recognise existing preconceptions and thus, control them during interviews, coding and analysis processes to prevent bias.

Member checking, in turn, increases the credibility of the research by entrusting participants with validation and elaboration of the study's conclusions (Birt et al., 2016). By doing this, biased data from participants is minimised, and this aids in the dependability and confirmability of the data retrieved.

Explaining the use of triangulation, reflexivity, and member checking, the current study adheres to the best practices in qualitative research in the ways described below: These methods have been confirmed in other qualitative research and support the reliability of the methods used in this study.

As presented in the above Tables 1–3, key working employees' sentiment data related to CSR has been summed up based on subheadings derived from the

**Table 1.** Data Analysis with Code and Theme.

| Sr No. | Quote | Code | Theme |
|---|---|---|---|
| 1 | 'I can share that the objective of conducting CSR activities is to create a positive impact on society and the environment' | Positive impact on society and the environment | Evaluation and measurement of CSR effectiveness |
| 2 | 'So in community development we aim to contribute towards the development of communities in which we operate by providing access to education' | Access to education | Alignment of CSR initiative with company values and mission |
| 3 | 'we strive to minimise our impact on environment and promote sustainable through various initiatives like waste reduction' | waste reduction | Evaluation and measurement of CSR effectiveness |
| 4 | 'We aim to promote inclusive growth as we claim to promote individual growth by creating opportunities for under the underprivileged sections of the society. Through skill development, livelihood and enhancement programmes' | Inclusive growth | Impact and outcome of CSR initiatives |
| 5 | 'And also we do employee engagement quite a bit. So employee engagement is a must because through employee engagement' | Employee Engagement | Stakeholder involvement and engagement in CSR initiatives |
| 6 | 'We also provide assistance in the disaster relief efforts and time in need' | Disaster relief | Evaluation and measurement of CSR effectiveness |

analysis. These themes can be identified as the first two major ways in which employees can address CSR initiatives within their workplaces. To expand from these findings, the subsequent section presents a deeper grounding in the overall trends that emerged from the data. More precisely, it is concerned with the assessment and evaluation of CSR performance as well as the measurement of key characteristics of that performance, such as leadership commitment and the effects of CSR on overall staff retention and organisational commitment. One reason for moving from literal quotes and reference codes to centrally, thematically defined interpretation concepts is to link case-specific experience to the contextual analysis, for a global impression of the results.

Because the ensuing analysis is based on participant feedback, the discussion not only elucidates the current best practices in CSR initiatives but also notes the perceived spaces by the employees. Such an approach helps to prevent the deviation of the story from the real data and increases the credibility of the study's conclusions.

**Table 2.** Data Analysis with Code and Theme.

| Sr No. | Quote | Code | Theme |
|---|---|---|---|
| 1 | 'Some of the ways through which communication strategy can impact stakeholders is building trust' | Building trust | Stakeholder trust and credibility |
| 2 | 'So we follow initiatives to ensure ethical business practices such as its code of Conduct, anti corruption policy and human rights policy' | Code of conduct | Stakeholder awareness and understanding of CSR initiatives |
| 3 | 'So the company uses social media platform to communicate CSR initiatives with the audience and company' | Social media platforms to communicate CSR initiatives | CSR communication and story telling |
| 4 | 'So it demonstrates companies commitment towards the sustainability and transparency of the working of the company' | Sustainability and transparency | Impact and outcome of CSR initiatives |
| 5 | 'Yes, and employee well-being is a must in company. Company has implemented various initiatives to promote employee well-being, such as its Wellness programme, diversity and inclusion in children and employee engagement programmes' | Wellness programme | Impact and outcome of CSR initiatives |
| 6 | 'Give open innovation and collaborate with startups, social entrepreneurs, and community-based organisations' | Collaborations | Stakeholder involvement and engagement in CSR initiatives |

**Table 3.** Data Analysis with Code and Theme.

| Sr No | Quote | Code | Theme |
|---|---|---|---|
| 1 | 'the objective of our organisation behind conducting CSR to give back to the society in all so like to fulfil our old social responsibilities towards the different communities in which we operate' | Giving back to society | Stakeholder awareness and understanding of CSR initiatives |
| 2 | 'So we have tie up with the local pub clubs and NGOs over there. So they helped a lot in like setup in our own camps on weekends. So what we do, we set up a weekend camps for the literacy programme of the underprivileged students or of like you can talk about a chawls or slum areas basically we look forward to' | Measure and monitor | Evaluation and measurement of CSR effectiveness |
| 3 | 'So like to ensure that CSR initiative was sustainable and have a lasting impact as you said like on the communities that we serve and companies can take several measures like what we have taken kind of measures are like I can talk about like first is a lying our own CSR initiative with the company serve business like when CSR initiative were aligned with the poor business' | Align the CSR initiative with the company's core business | Alignment of CSR initiative with company values and mission |
| 4 | 'So company approach approaches towards collaboration in partnership with other businesses or as you talk about non profit or community organisation like it has a key strategy is to maximise the impact of CSR effort' | Maximise CSR effort | Impact and outcome of CSR initiatives |
| 5 | 'And if I talk about like challenges which company tries to face is resource constraint to CSR initiative quite often significant financial, human as well as technological resources it requires right. So which can be challenged for any company not just for a correct can be challenged for any company in operating in competitive market' | Use of technology in a competitive market | Evaluation and measurement of CSR effectiveness |
| 6 | 'Energy consumption and promote the use of renewable energy sources such as like solar panels and wind turbines and all' | Energy consumption | Evaluation and measurement of CSR effectiveness |

### Evaluation and Measurement of CSR Effectiveness

Evaluation and measurement of CSR programmes within organisations can have an impact on employees' perceptions of CSR efficacy. This theme investigates how employees see the techniques used to judge the success of CSR programmes and how well these assessments match their own assessments of efficiency. In order for organisations to properly evaluate their CSR initiatives, research by Epstein and Buhovac (2014) emphasises the significance of generating thorough and trustworthy indicators of CSR performance (Tables 1 and 3).

### Alignment of CSR Initiative with Company Values and Mission

Employee opinions of the sincerity of CSR are significantly influenced by how well CSR programmes match the mission and values of the firm. When CSR activities align with the organisation's basic values and mission, employees are more likely to view them as sincere and successful. According to a study by Kim and Park (2011), employees' opinions of CSR's dedication and authenticity are favourably impacted by the alignment of CSR programmes with organisational principles (Tables 1 and 3).

### Impact and Outcome of CSR Initiatives

The real-world effects and results of CSR programmes might affect employees' opinions of its efficacy and sincerity. This theme investigates how much employees believe CSR programmes are improving social and environmental conditions (Rangan et al., 2012). According to Aguinis and Glava's (2012) research, staff members are more willing to participate in CSR programmes when they believe those programmes have a positive impact on society and the environment (Tables 1–3).

### Stakeholder Involvement and Engagement in CSR Initiatives

Employee perceptions of the efficacy and authenticity of CSR programmes can be influenced by stakeholder participation and involvement in CSR initiatives. This theme investigates the level of employee engagement in the creation and execution of CSR activities inside their respective organisations. Morsing and Schultz's (2006) study emphasises the significance of involving employees in CSR activities to raise their perceptions of CSR commitment and authenticity (Tables 1 and 2).

### Stakeholder Trust and Credibility

Employee perceptions of CSR effectiveness and authenticity are greatly influenced by elements like trust and credibility. This theme investigates how much employees believe in and trust the CSR programmes of their employers. According to a study by Du et al. (2010), employee engagement and commitment are positively impacted by trust in a company's CSR operations (Table 2).

### Stakeholder Awareness and Understanding of CSR Initiatives

Employee opinions of CSR's efficacy and authenticity may be influenced by their knowledge of and understanding of CSR efforts. This theme investigates the degree to which staff members are informed of and comprehend CSR initiatives within their organisations. According to Collier and Esteban's (2007) research, raising employee awareness and comprehension of CSR activities can improve their judgements of the sincerity and dedication of CSR (Tables 2 and 3).

### CSR Communication and Storytelling

Employee impressions of the effectiveness and authenticity of CSR can be shaped through good CSR communication and storytelling (Gill, 2014). This theme examines the importance of storytelling for including employees in the organisation's CSR objectives as well as the role that communication plays in doing so. According to a study by Gill (2015), good CSR storytelling and communication can raise employee perceptions of CSR commitment and authenticity (Table 2).

### Framework

Mediating Variables (to IV and DV)

1. Employee engagement in CSR initiatives
2. Employee commitment to CSR initiatives

Moderating Variables: (to IV and DV)

1. Organisational culture
2. Organisational size
3. Industry sector

The moderating variables can affect the intensity and direction of the correlations between the independent, mediating, and dependent variables (DV).

The key structures under research are shown by the circles, and the potential linkages between them are illustrated by the connecting lines. This image depicts how independent factors (IV), DV, and mediating and moderating variables interact to determine how employees evaluate the efficacy and sincerity of CSR.

- Independent variable (IV): Indicates elements like leadership involvement, organisational CSR commitment, and employee awareness. It is hypothesised that these characteristics determine how successful and genuine CSR projects are judged to be.
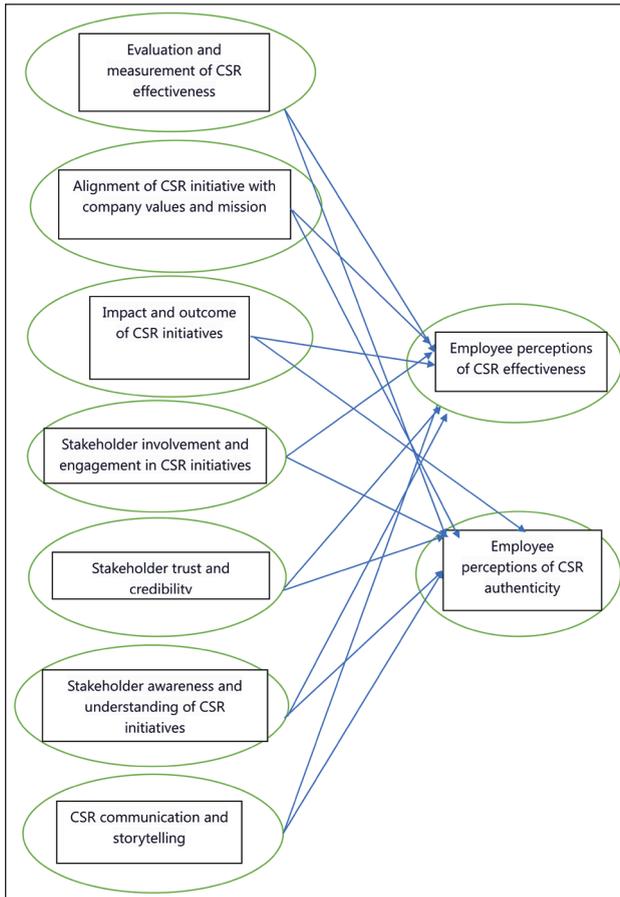
**Figure 1.** Model for the Effectiveness and Authenticity of a Company's CSR Initiatives.

- Dependent variable: Indicates the desired result, particularly commitment, business loyalty, or staff involvement as impacted by CSR programmes.
- Mediating variables: Show the techniques or mechanisms by which the independent variables influence the dependent variable. The relationship between CSR commitment and employee engagement, for instance, may be mediated by employee trust or work pleasure.
- Moderating variables: List the elements that alter the direction or strength of the IV-DV relationship. Leadership transparency, communication channels, and organisational culture are a few examples.

As depicted in Figure 1: The conceptual framework illustrated in Figure 1 was constructed by combining the results of prior CSR studies with the corpus of current literature (Aguinis & Glavas, 2012; Gond et al., 2017). Recurring themes observed during the data collection and thematic analysis stages are mirrored in the choice of independent, dependent, mediating, and moderating variables.

According to this paradigm, employees' views of CSR's efficacy and authenticity are influenced by the independent variables, which in turn are moderated by employees' commitment to and involvement in CSR programmes (Figure 1). Organisational culture, size, and industrial sector are a few examples of the moderating factors that might affect how these variables relate to one another (Figure 1). Researchers can better understand the elements that affect employees' opinions of the effectiveness and authenticity of CSR by researching the interactions between these variables, and they can create plans to improve these perceptions (Figure 1).

On the basis of past CSR research and prior literature regarding the field, Figure 1 outlines the conceptual framework proposed for this study. The decision made over independent, dependent, mediating, and moderating variables entails certain trends that emerged during the data collection and thematic analysis process. Most importantly, although engagement and commitment interacted as the key mediating variable, employee awareness of CSR appeared as the major independent variable. On the other hand, organisational culture and leadership accountability emerged as the mediating factors that could strengthen or draw out the above unidirectional relationships. The trust and satisfaction constructs emerged most often as moderators, suggesting that compliance with CSR activities should adhere to expectations. It is from this framework that the analysis and subsequent discussion of the relationship between CSR activities and the employee-related outcomes is performed.

## Discussion

According to this study, CSR programmes are considered more successful by the employees if there are marked communication plans in the CSR frame and if efficiency indicators are linked to these ventures. Some of the participants pointed out that those CSR operations, which were consistent with organisational values that are inherent to the organisation's mission statements, were appreciated as being more authentic and truthful. Some of the respondents explained that organisational authentic commitment to CSR improves the organisational fabricated commitment to the initiatives.

However, the fact that there was enhanced reporting and disclosure of the progress of CSR programmes enhanced the confidence of employees in such practices. It emerged from the study that employees valued involvement in CSR project formulation and execution, indicating higher perceived organisational CSR effectiveness where employees were involved. Some of the key topics that were identified during the interviews included ethical leadership, dialogue, and co-creation with stakeholders (Freeman, 2022).

These insights are in line with prior research noting communication clarity (Lozano, 2015) as well as engaging stakeholders in CSR activities to influence the perceptions of CSR. However, the findings contradict the conventional belief that employer-led, umbrella CSR programmes are enough to enhance employee trust (Porter & Kramer, 2019). However, the study shows that there is a great need to

take an employee engagement approach to CSR, as more focus is shifted to the engagement models (Ghosh, 2019).

The study also established that perceived CSR programmes are more genuine when they are seen to have concrete social and environmental effects within their organisations. It is consistent with the previous literature (Chaudhri, 2015; Lyon & Montgomery, 2013) but adds to it by revealing that even minor and locally performed CSR initiatives may indeed affect employee perceptions. In addition, participants suggested that the lack of correspondence between the principles declared by a company and the actual CSR initiatives depicting corporate legitimacy might have negative implications for image authenticity. Though not using the word authenticity, the participants' ideas echo what Bhattacharya et al. (2009) proposed.

## Conclusion

All the objectives of this study were achieved through the use of qualitative semi-structured interviews to understand the employees' perception of CSR effectiveness and authenticity. The primary research aim of this study, which sought to identify the factors that affected employee perception of CSR programmes, was realised, and the results reveal that communication, leadership involvement and participatory programmes played a crucial role in the success of CSR (Boutilier & Thomson, 2011).

The second research question, which sought to find out the extent to which awareness plays a central role in CSR perception among employees, was achieved. The findings confirmed that there is a positive and significant relationship between employees' awareness and understanding of CSR and engagement and trust in their organisations' CSR exertions.

In summary, the article raises awareness of the need to integrate CSR commitments with organisational culture and include employees in multiple phases of company CSR processes. Thus, these research findings complement the knowledge base by providing actionable recommendations to improve employee engagement and genuine, destined CSR initiatives for organisations.

### Limitations

However, it is pertinent to acknowledge specific limitations in this present study. First, the number of participants was small, which was enough to obtain data saturation, but it may not allow for understanding what representatives of all industries or regions have about employee value. This reduces the generalizability of the findings to a larger population; hence, the findings may not be used to generalise in the future.

Second, data was obtained primarily via semi-structured interviews, hence involved the collection of qualitative data that tends to contain deep and detailed information but could be influenced by factors such as the interviewer's bias and

participants' self-reported bias. Another disadvantage of qualitative analysis is that the fact that it is subjective allows for the results of coding and further theme development to be distorted.

Further, the study targeted employees from organisations that are involved in CSR activities, and this kept out the perception from organisations that had no or little engagement in CSR activities. This could prove to reduce the likelihood of extending the results obtained to organisations that are yet to embrace CSR programmes.

Future research could overcome these limitations through a larger population of participants, increased variability of participants, the use of both qualitative and quantitative data, and, in addition, extending the research to organisations of different levels of CSR development.

## Future Research and Implications

The results of this study can be used as a starting point for continuing the discussion about the possibilities of CSR for increasing the employees' interest and defining the organisational culture. Future research could also involve a longitudinal survey of these studies to establish how employee perception of CSR changes with time and how companies' long-term CSR efforts affect organisational performance and retention of employees. Research in the hospitality industry further emphasises how important it is to align CSR initiatives with stakeholder expectations and business identity (Sharma & Mishra, 2018).

Besides, cross-sectional research in different sectors and countries might provide a list of cultural and industry-specific factors affecting CSR opinions. This would improve the generalisation of the findings that are made, and global organisations would benefit from better recommendations.

From a managerial perspective, the findings of this research can be used to design specific CSR campaigns which consider employees' engagement, clear communication, and shared values with the company. Regarding the trustworthiness of CSR activities, it is critical to discuss the importance of employee engagement in the realisation of CSR initiatives, since the genuine and purposeful involvement of the workforce in change acts as an effective mechanism to strengthen employees' loyalty to the organisation.

In addition, these results can be helpful for policymakers and heads of business companies to start pressing for less ambiguous rules for Companies' CSR activities that should include specific involvement of the employees in the process. Therefore, this research calls for CSR to be not only adopted as a marketing strategy (Maignan & Ferrell, 2004), but as a framework that can be employed in boards of directors, corporate management and ethical leadership (Kotler et al., 2002).

Some of the limitations of the present study that should be considered include the following Despite the contribution to knowledge that this study has offered, the following limitations are noteworthy: However, there are few limitations

which could have influenced the results: first, due to the limitation of generalising, the selecting participants were only eight in number although, the data collected was sufficient to reach the saturation point. This is because they do not allow for generalising to other people in the population under study.

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