Exploring the Impact of Business School Faculty's Perception of Corporate Social Responsibility on Employee Engagement : The Mediating Role of Organizational Trust

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Abstract

Employee engagement is a significant element in achieving organizational objectives. Numerous studies have demonstrated the positive effects of Corporate Social Responsibility (CSR) on an organization's performance; however, few have investigated the attitudes and perceptions of faculties in higher education institutions, especially business schools. The main objective of this study is to examine the mediation of organizational trust on the relationship between CSR perceptions among faculty members and their engagement in the Nepali business school. These hypotheses were investigated by analyzing 239 survey responses from faculty members through a self-administered questionnaire through purposeful sampling. Our structural equation modeling results using AMOS version 24 revealed that perceptions regarding CSR positively affected both faculties' engagement and organizational trust. The results indicate that organizational trust partially mediates the link between perceived CSR and faculty engagement. The study emphasizes the importanceof business schools viewing CSR initiatives as a strategic tool to foster the engagement of faculties. This research contributes to the existing literature on business ethics, business philosophy and human resource management from the perspective of social exchange and social identity.

Key Words

Corporate Social Responsibility, Employee Engagement, Organizational Trust, Social Identity Theory, Social Exchange Theory

INTRODUCTION

The effect of Corporate Social Responsibility (CSR) on its stakeholders has always been the subject of interest among researchers and academicians (Grayson & Hodges, 2017; Venkatesh et al; 2020., Ritchie *et al.*, 2024). In today's business landscape, the concept of CSR has emerged as an important force shaping organizational behaviors and perceptions (Cogswell & Adams, 2023). CSR is a business strategy where organizations choose to self-regulate, prioritizing transparency and accountability to the wider community voluntarily (Khanal& Arora, 2023). Business schools, serving as institutions of knowledge dissemination and leadership cultivation, play animportant role in shaping the mindsets of future business leaders. Consequently, the perception of CSR by business school faculty becomes a significant area of inquiry and interest, as it influences pedagogical approaches and potentially impacts the broader organizational ethos and practices. Understanding how business school faculty perceive CSR and its subsequent effects on organizational dynamics, particularly employee engagement, is essential for understanding the intricate interplay between educational institutions and corporate environments.

Central to exploring the relationship between business school faculty's perception of CSR and Employee Engagement (EE) lies the mediating variable of organizational trust (OT). OT is a corner stone in fostering cohesive work environments, facilitating effective communication and promoting EE (Lowe, 2006; Alomran *et al.*, 2022). By mediating the relationship between faculty perceptions of CSR and EE, OT acts as a channel through which the values espoused within academic settings permeate organizational cultures. Consequently, discovering the mechanisms by which OT mediates this relationship holds immense significance, offering insights into how organizational values are transmitted and internalized, ultimately shaping employee behaviors and attitudes towards their work and the organization as a whole.Studies examining the influence of CSR on faculty members'perceptions and attitudes are very rare in Nepali literature and this study endeavors to fill this void within the current body of literature.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theoretical Background

Social Exchange Theory and Social Identity Theory

Two of the commonly used theoretical frameworks for explaining the connections between CSR and OT are social exchange theory (Blau, 1964; Homans, 1969; Cropanzano and Mitchell, 2005) and social identity theory (Tajfel

et al., 1979; Paruzel *et al.*, 2020; Ashforth & Mael, 1989), as noted in studies such as those by Jones (2010). Social exchange theory revolves around the concept of reciprocity and is one of the most prominent theories that aim to explainthe process by which trust is cultivated within an organization (George *et al.*, 2021). If the employees consider their organization to be fair, kind and caring with its staff, then the employees will reciprocate this behavior with the same behavior (Cropanzano& Mitchell, 2005). This relationship, in due course of time, will turn into trust, loyalty and commitment (Farooq *et al.*, 2014).

The primary theoretical lens through which the positive impact of CSR on employees is understood is the social identity theory (Gond *et al.*, 2017). According to social identity theory (Tajfel, 1982), individuals form their self-concepts based on their affiliations with social groups or their similarity to organizations, leading to positive reactions to CSR initiatives when employees perceive alignment between themselves and their organization (Hu *et al.*, 2020). Individuals identify themselves with a particular group due to their sense of belonging and emotional attachment towards that group (Turner, 1985; Hogg & Abrams, 1988; Ma *et al.*, 2021).

Corporate Social Responsibility (CSR)

CSR involves a combination of economic gains and social benefits where companies contribute to enhancing the welfare of society (Davis, 1973). It is the duty of a company toward its diverse stakeholders, including employees, customers and the broader community (Kang *et al.*, 2016; Ansu-Mensah *et al.*, 2021). The philosophy underlying CSR is the ethical duty to give back to society, encompassing both human and natural resources, thus emphasizing the importance of responses from societal segments and stakeholders, particularly employees, for the long-term success of the business (George *et al.*, 2021). CSR initiatives can influence employees' perceptions of the company (Hwang *et al.*, 2022).

Perceptions of employees are important because they affect attitude, behavior and perceptions (Cheema *et al.*, 2019). Employees tend to behave based on their perceptions of reality rather than reality itself (Zheng, 2010). According to Hansen *et al.* (2011), perceptions regarding CSR initiatives are more important than CSR initiatives.Studying employee perceptions of CSR provides valuable insights into the alignment of organizational values with employee beliefs, fostering a sense of purpose and engagement among staff. Additionally, understanding these perceptions helps companies tailor their CSR strategies to better meet employee expectations.

CSR and Employee Engagement

Employee Engagement (EE) is a critical aspect of organizational psychology and management studies, representing the depth of emotional connection, dedication and participation employees have toward their job and the organization they belong to. It ensures that the staff are committed to the organization's values and, at the same time,enhances the individuals' sense of satisfaction and fulfillment (MacLeod & Clarke, 2009). Rooted in social exchange theory, EE emphasizes the reciprocal relationship between an organization and its workforce, where engaged employees are more likely to put in extra effort, contribute creative ideas and demonstrate significant levels of productivity. Engaged employees tend to exhibit greater job satisfaction, reduced absenteeism, lower turnover rates and improved overall performance, all of which are pivotal for organizational success and sustainability (Hakanen& Schaufeli, 2012; Robison, 2007; Buhler, 2006; Shukla *et al.*, 2015). Efficient communication, bonuses, work-life balance, appraisals, career development, working conditions, teamwork and overall job satisfaction are some of the elements that enhance employee engagement (Robinson *et al.*, 2007).

CSR is positively linked to EE (Caliguri *et al.*, 2013; Glavas 2016; Tsourvakas & Yfantidou, 2018). A positive relationship between CSR and EE stems from employees finding deeper meaning and alignment with company values (Glavas, 2012). Consequently, this instills a sense of contributing their complete selves to their work environment (Rich *et al.*, 2010). By participating in CSR initiatives, organizations move beyond mere rhetoric in their value statements to effectively communicate their core values to employees (Jones *et al.*, 2014). However, this relationship between CSR and EE differs based on the culture and industries under study (Chaudhary, 2017). Drawing from social exchange theory, social identity theory and related arguments made above, we propose the following hypothesis:

Hypothesis 1 : There exists a positive relationship between faculties' perception of CSR and EE.

CSR and Organizational Trust

Trust is commonly defined as a mental state where one is prepared to be open and vulnerable based on positive beliefs about the intentions or actions of another person (Bozic *et al.*, 2019). These positive expectations come from perceptions of the other party's trust worthiness, which are shaped by mutually beneficial interactions in the past (Tzafrir & Dolan, 2004). Trust is an important

social capital in addition to human and physical capital, that influences a country's economic growth (Francois & Zabojnik, 2005; Kong *et al.*, 2023). Organizational Trust (OT) entails perceptions, beliefs, or anticipations concerning the probability that another party's forthcoming actions will be advantageous, positive, or, at the very least, not harmful to one's interests (Robinson, 1996; Cui & Jiao, 2019).Trust in business involves the willingness to overlook mistakes based on positive assumptions about other's intentions (Putri & Kusuma, 2022).

OT is a foundational element crucial for fostering positive relationships and effective collaboration within workplaces. Rooted in social exchange theory and organizational psychology, trust within an organization is built upon a mutual belief in the reliability, honesty and capabilities of leaders, colleagues and the organization as a whole. When employees perceive their leaders and peers as trustworthy, they are more likely to demonstrate greater dedication, loyalty and cooperation, leading to enhanced productivity and innovation. Moreover, trust facilitates open communication, risk-taking and conflict resolution, creating a supportive and inclusive work environment where individuals feel psychologically safe to express their ideas, voice concerns and engage in constructive dialogue. Therefore, nurturing and maintaining OT is essential for cultivating a positive organizational culture and achieving long-term success. This trust in return is responsible for organizational achievement and creating competitive advantage (Berraies *et al.*, 2021; Notanubun, 2021).

CSR initiatives send signals to employees regarding values and the company's ethics and also to the extent to which organizations can be trusted (Rupp *et al.*, 2006). CSR initiatives help improve the trust of employees towards organizations. That involve themselves in the welfare of society and their employees (Farooq *et al.*, 2014). Many companies use CSR initiatives to build OT (Yan *et al.*, 2022). Tourigny *et al.* (2014) identified that CSRattempts have a positive and significant effect on OT.Accordingly. we hypothesized that :

Hypothesis 2 : There is a positive relationship between faculties' perception of CSR and OT.

Organizational Trust and Employee Engagement

EE is a measure of motivation and shares conceptual similarity with organizational commitment (Roberts & Davenport, 2002). Therefore, it is suggested that trust in an organization may be associated with work engagement (Ugwu *et al.*, 2014). OT helps in increasing knowledge exchange and this, in turn, boosts EE (Wong *et al.*, 2010). Trust is an important factor in aiding

employees to focus on their tasks and feel motivated, concerned and more engaged. When employees view their organization as trustworthy, they tend to invest themselves fully in their work, causing a higher level of engagement and motivation.

**Hypothesis 3 :** There is a positive relationship between OT and EE.

OT is likely to mediate the relationship between faculties perceptions of CSR and EE. Institutions that exhibit good social behavior are most likely to be regarded as trustworthy by their employees (Rupp *et al.*, 2006). This trust can augment the employer-employee relationship and bring more engagement at work (Dyer & Chu, 2003; Chughtai& Buckley, 2008; Lin 2010). CSR initiatives signal to employees that the organization values their well-being and instills higher trust among employees, which in turn brings positive perceptions and behavior toward the firm (Farooq *et al.*, 2014). The empirical findings indicate that trust serves as a mediator between the factors leading to trust and the behavioral outcomes of employees (Dhiman & Sharma, 2021; Colquitt *et al.*, 2007).

Thus, we formulate the subsequent hypothesis as follows:

Hypothesis 4: The positive relationship between faculties' CSR perceptions and EE is mediated by OT.

The research model of the study is presented in Figure 1 below.

Figure 1
Theoretical Model
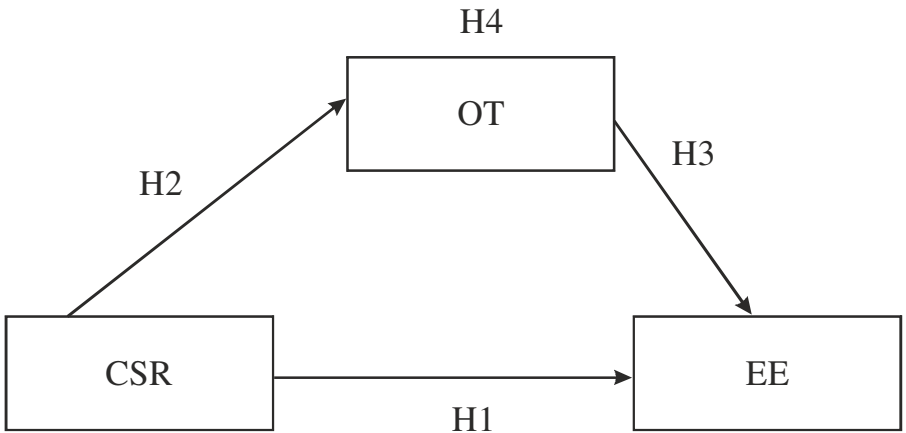
RESEARCH METHODOLOGY

Sample and Data Collection

The data were collected via email using questionnaires from Business school faculty members (full-time and part-time) all over Nepal. The questionnaire had all the details regarding the objectives of the study, data confidentiality, respondent anonymity and informed consent. By using purposeful sampling, the researchers managed to gather data from a total of 239 respondents out of approximately 320 distributed questionnaires. Purposive sampling was employed as a non-probability technique due to its alignment with specific criteria set forth by the research objectives, wherein participants (faculties) were selected based on predetermined characteristics relevant to the study.

Demographics

Among the 239 surveyed samples, male respondents were higher (65.7%) than females (32.6 %). Most of the respondents had a teaching experience of 0-5 years, accounting for 33.9%, followed by 6-10 years (25.9%). In terms of age, most of the respondents are 31-35 and 36-40 old, 30.6% and 23.1% respectively. Majority of the respondents (62.7%) were married. When it comes to education, respondents with graduate (or Master's) degrees were predominant at 76.1%, followed by undergraduate (or Bachelor's degree) accounting for 15.7%. From the income level, respondents with monthly incomes in the range of 45001-60000 were the most, accounting for 32.8%. On the other hand, a total of 23.9% of respondents had an income of 60001- 75000.

Research Instrument

A five-point Likert-type scale, "1 = strongly disagree to 5 = strongly agree" was used in this study.

Corporate Social Responsibility (CSR) : A 3-item scale adjusted byHur *et al.* (2016) and Wagner *et al.* (2009) was used to measure employees' perception of CSR initiatives. The scale has been used in various other studies (Ko *et al.*, 2017; Brammer *et al.*, 2015). The reliability of the scale was 0.837.

Organizational Trust (OT) : To measure OT, we relied on a 4-item scale developed by Cummings & Bromiley (1996). The reliability of the scale was 0.893.

Employee Engagement (EE) : EE was measured through a4-item scale developed by Block *et al.* (2015). The reliability of the scale was found to be 0.843. Some sample items are: This organization I am working for is socially

responsible and cares for its employees and students (CSR perception); I think that my organization shows integrity (OT); I rarely think about looking for a new job with another Organization (EE).

Common Method Bias

In recent decades, researchers in social science and organization studieshave put more emphasis on issues of common method bias and its effect on the findings of research. Common method bias is the spurious "variance that is attributable to the measurement method rather than to the constructs that measures are assumed to represent" (Podsakoff *et al.*, 2012). It has the potential to threaten the reliability and validity of the construct and introduce a systematic bias in the estimated relationship between the variables (Reio, 2010).

The correlation matrix procedure was used for assessing the impact of common method bias through latent constructs, where a correlation coefficient r > 0.9 between the principal constructs will be considered to be evident for the presence of common method bias (Tehseen *et al.*, 2017*)*.

Analyses Strategy

Data analysis was conducted using IBM SPSS Statistics version 27 and AMOS version 24 for this research. Structural equation modeling (SEM) is utilized as a theory-guided approach for analyzing data and evaluating predetermined hypotheses regarding causal relationships among measured and/ or latent variables (Mueller & Hancock, 2018). Following the procedure suggested by Hair *et al.* (2013), SEM is executed in two stages: Initially, the reliability and validity of constructs are assessed using confirmatory factor analysis. We adhered to the criteria outlined by Fornell and Larcker (1981) to examine convergent validity, where constructs should exhibit an average variance extracted (AVE) of ≥ 0.50 and composite reliability (CR) of >0.70. Discriminant validity is considered satisfactory if the maximum shared variance (MSV) and average shared variance (ASV) values are lower than the AVE value (Muhammad *et al.*, 2021). Similarly, Fornell and Larcker criteria and the Heterotriat-Monotriat ratio of correlation criteria are further examined to confirm the discriminant validity of the constructs (Hamid *et al.* 2017).

After conforming to the reliability and validity of the constructs, the study hypothesis was tested by estimating the structural equation parameter using the maximum likelihood approach. We have used a 2000 bootstrap sample

with a 95% confidence interval to estimate the indirect effect of CSR perceptions on employee engagement (Ibrahim *et al.*, 2023).

RESULTS

Primary Analysis

Initially, the data was scrutinizedforits fundamental assumptions (e.g. Missing values, unengaged response, outliers and normality). The data were collected from the Google form, where participants were required to respond to every question therefore resulting in the absence of any missing values.

Following the Kline (2005) instructions, 239 responses were examined for outliers where we applied Mahalanobis distance at p<0.000 as a significant outlier. No significant outliers were found in the data.

Finally, Byrne's (2010) instructions were followed to assess the normality of the data. The skewness and kurtosis values were observed to fall within the acceptable ranges of ±1 and ±3, respectively.Thus, data can be regarded as normally distributed.

Common Method Bias

Table 1 shows that the correlation between the constructs was found to be less than 0.9. Therefore, there is no concern regarding common method bias in this study.

Table 1
Correlation between the Constructs

|	Corporate Social Responsibility	Organizational Trust	Employee Engagement
Corporate Social Responsibility	1		
Organizational Trust	.603(***)	1	
Employee Engagement	.765(***)	.751(***)	1

*** Significant at 0.001 Level (Two-tailed)

Measurement Model Evaluation

Confirmatory factor analysis was carried outto assess the goodness of fit of our measurement model. We used factor loading $\geq$ 0.5 for each item, Chi-square / Degree of freedom (x^2 / *df* < 3.0), the Tucker-Lewis index (TLI $\geq$ 0.9), Comparative fit index (CFI $\geq$ 0.9) and Root mean square error of

approximation (RMSEAd"0.08) as a measure for goodness of fit (Muhammad *et al.*,2021).The Model fit indices indicate that our measurement model is adequate for further analysis that is, x^2 / df = 91.770/32 = 2.868, *TLI* = 0.0943, *CFI* = 0.960, *RMSEA* = 0.079

Figure 2

Measurment Model with Factor Loadings
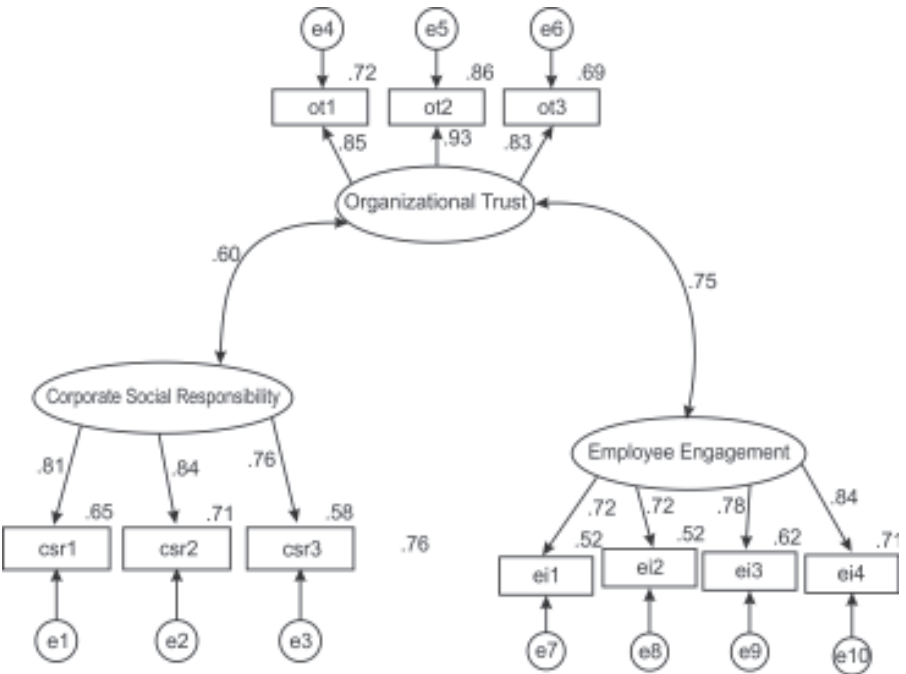
Further convergent and discriminant validity were examined to assess the reliability and validity of the constructs. The reliability was found to be satisfactory as Composite reliability (CR) and Cochran's alpha is ≥ 0.70 for all constructs (Fornell & Larcker, 1981; Cheema *et al.*, 2019).

Table 2 depicts that AVE ≥ 0.5 and CR ≥ 0.7 for all constructs. Thus, convergent validityfor all constructswas found to be adequate. Table 3 shows that the square root of the AVE for each construct is greater than its correlation with other latent constructs, thereby fulfilling the Fornell and Larcker criteria. Further, Table 4 presents that the correlation between the model constructs is less than 0.85, Satisfying the Heterotriat-Monotriat ratio of correlation criteria, indicating the discriminant validity.

Table 2

Factor Loading, Reliability and Validity Test of the Model

Construct	Items	Factor Loadings	CR	AVE	MSV	ASV
Corporate Social Responsibility	csr1	0.805	0.845	0.646	0.585	0.468
	csr2	0.843				
	csr3	0.761				
Organizational Trust	ot1	0.849	0.903	0.757	0.564	0.461
	ot2	0.926				
	ot3	0.833				
Employee Engagement	ei1	0.719	0.851	0.59	0.585	0.57
	ei2	0.721				
	ei3	0.785				
	ei4	0.840				

Abbreviations : CR = Composite Reliability, AVE = Average Variance Extracted, MSV = Maximum Shared Variance, ASV = Average Shared Variance

Table 3

Fornell and Larcker Criterion

	Corporate Social Responsibility	Organizational Trust	Employee Engagement
Corporatesocial Responsibility	**0.804**		
Organizational Trust	0.603	**0.87**	
Employee Engagement	**0.765**	**0.751**	**0.768**

Note : The number in **bold** represents the square root of AVE, while the off-diagonal number represents the correlation between the constructs.

Table 4

Heterotriat-Monotrait Criteria

	Corporate Social Responsibility	Organizational Trust	Employee Engagement
Corporatesocial Responsibility	–		
Organizational Trust	0.603	–	
Employee Engagement	0.783	0.777	–

4.2 Hypothesis Testing

The structural equation modeling technique was used to test the direct and indirect effectsamong all the constructs.

4.2.1 Hypothesis Testing for Direct Effect

Table 5 shows the standardized beta coefficient for direct effect among the constructs.The standardized regression coefficient among CSR perception and EE was 0.759 ($p < 0.001$), supporting the **H1,** i.e., CSR perception has a significant positive impact on EE. CSR perception was also found to have a significant positive impact on organizational identification ($\beta = 0.592$, $p < 0.001$), supporting **H2**. Similarly, **H3** was also supported as the result of the beta coefficient among the organizational identification and EE was 0.749 ($p < 0.001$). This reveals that all the direct effects are significant and positive.

Table 5
Hypothesis Testing for Direct Effect

Regression Paths	Hypothesis	Estimate	*p* value	R^2	Remarks
CSR Perceptions → Employee Engagement	H1	0.759***	<0.001	0.579	Supported
CSR Perceptions → Organizational Identification	H2	0.592***	<0.001	0.35	Supported
Organizational Identification → Employee Engagement	H3	0.749***	<0.001	0.56	Supported

*** Significant at 0.001 level (Two-tailed)

4.2.2 Hypothesis Testing for Indirect Effect

Since we have found that the direct effect of CSR perceptions on EE is significant, we have introduced organizational identification as a mediating variable in the model. Then, we ran the model at a 2000 bootstrap sample with a 95% confidence interval to test the indirect effect of organizational identification.In the presence of organizational identification as a mediator, we find all the regression paths to be statistically significant, as shown in Table 6. Secondly, we identifiedthe indirect effect of CSR perception towards EE as significant and positive ($\beta = 0.275$, $p = 0.000$, LL = 0.170, UL = 0.421) with no zero value in upper and lower boundaries, as shown in Table 7. Since direct and indirect effects are both significant, a partial mediation model was established. Therefore, we conclude that organizational identification serves as a partial mediator in the relationship between CSR perception and EE.

Table 6
Regression Path in Mediation Model

Regression Paths	Estimate	S.E.	C.R.	*p* value	Remarks
CSR Perception → Organizational Trust	.603	.077	8.270	***	Significant
Organizational Trust → Employee Engagement	.456	.057	6.267	***	Significant
Corporate Social Responsibility → Employee Engagement	.490	.064	6.337	***	Significant

*** Significant at 0.001 level (Two-tailed)

Figure 3
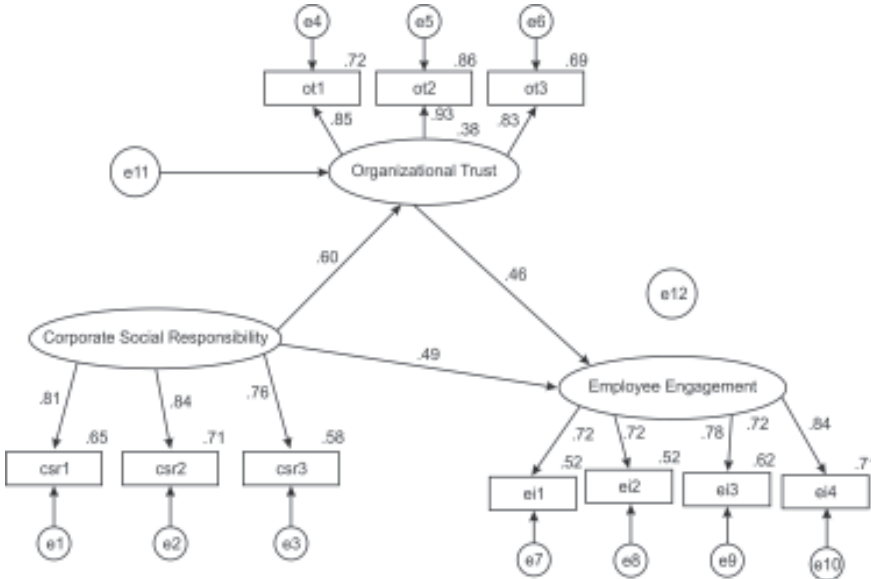**Standardized Regression Paths in Presence of Organizational Trust as Mediator**

Table 7
Hypothesis Testing for In-direct Effect

Regression Path	Hypothesis	95% Bootstrap Confidence Interval			
		Estimated Indirect Effect	Lower	Upper	P-Value
CSR Perception → Organizational Trust → Employee Engagement	H4	.275	.170	.421	0.000

DISCUSSION AND CONCLUSIONS

To date, there has been a limited emphasis on exploring the effects of Universities/Colleges' CSR activities and/or policies on its faculties' perceptions, attitudes and behavior. The study's results indicate that perceived CSR initiatives significantly influence employees' job outcomes, including EE and OT. These findings are in line with several previous research studies that have similarly found positive correlations between CSR initiatives and employee attitudes (Chaudhary, 2017; Manimegalai & Baral, 2018), especially regarding EE (Lin, 2010; Chaudhary, 2017) and OT (Lee *et al.*, 2012; Kazmi & Abbas, 2021). Many companies get involved in CSR initiatives to help increase EE (Esmaeelinezhad *et al.*, 2015). CSR initiatives have the potential to elevate the sense of purpose in employees' work, thereby serving as an additional catalyst for engagement (Aguinis & Glavas, 2017). These initiatives could foster a sense of purpose, pride and teamwork while also providing opportunities for skilldevelopment and contributing to overall well-being. The results alsorevealed that OT is an important predictor of EE. This means when employees develop more trust in their organization, they are more engaged in their work. This trust is exchanged with better work outcomes to fulfill their work responsibilities (Saks, 2006). At the same time, integrating CSR initiatives into an organization's decision-making process aids in building trust among its stakeholders (Park *et al.*, 2014). The results are consistent with previous studies (Pivato *et al.*, 2007; Park *et al.*, 2014; Chowdhury *et al.*, 2023), which demonstrate a positive relationship between CSR initiatives and OT.

The primary objective of this study is to examine the influence of CSR perceptions on EE through OT as a mediator. The findings align with our expectations that OT is a strong predictor of EE. We found that OT partially mediates the association between CSR and EE. CSR initiatives convey positive signals and perceptions regarding an organization's value, which in turn increases their trust (Rupp *et al.*, 2006). Trust serves as a mediator between antecedents of trust (CSR perceptions) and employee behavioral outcomes like engagement (Colquitt *et al.*, 2007). This mediating relationship could be because OT serves as a bridge to help increase employee's belief in the CSR efforts, thus fostering greater engagement through a sense of confidence in the institution's values and goals.

Dobers and Halme (2009) highlight several CSR issues in developing

and underdeveloped economies. Given the diversity among societies, universities and their faculties possess different abilities to address CSR challenges across cultures. Nepal, as an underdeveloped nation, has universities and faculties equipped with the necessary abilities, analysis, skills, knowledge and decision-making capabilities to advance societal goals for a better world. These universities and colleges have an essential role in achieving sustainable economic development by connecting corporations and society for the overall benefit of the nation.

MANAGEMENT IMPLICATIONS

Based on the frameworks of the social identity theory and the social exchange theory, this research contributes to the existing CSR and human resource literature. In comprehending the relationship between CSR initiatives and employee behavior, stakeholders should implement regular CSR-related programs in universities/colleges to assess their impact on employees' work behavior and satisfaction, thereby enabling management to tailor and enhance CSR initiatives to meet employee expectations and foster greater loyalty. To improve faculties engagement and their trust in higher education institutions, universities/colleges should increase their investment in CSR initiatives. This research should inspiresenior management of universities/colleges to adopt CSR initiativesto bringemployees positive work outcomes. This holds particular significance for under-developed economies like Nepal, where the notion of university social responsibility is still in the initial stages and hardly discussed.

LIMITATIONS AND FUTURE RESEARCH

This study focused only on the business school's faculties.This decreases the ability to generalize the result through Nepal's higher education institutes. This study considers CSR as a one-dimensional construct and does not differentiate between its internal and external aspects. It is recommended that future research explores thesedual dimensions of CSR and examines both dimensions' impact on outcome variables. The use of the Western scale in measuring CSR is another limitation. Moving forward, it is crucial to look out for alternative dynamics of CSR in Nepal's context.Studies with self-reporting measures often contain an inherent common method bias. Since the perception and attitudes of CSR differ from one industry to another

(Decker, 2004), further research can be done in other industries or other departments of universities/colleges.

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