



EMPLOYEE PERCEPTIONS OF CORPORATE SOCIAL RESPONSIBILITY INITIATIVES: AN EMPIRICAL ANALYSIS OF UNDERSTANDING, AWARENESS, PARTICIPATION, AND EFFECTIVENESS IN THE INDIAN IT SECTOR

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ABSTRACT

Corporate Social Responsibility (CSR) has developed into an approach business function that incorporates economic, social, and environmental goals into main company activities. Instead of primarily restricted to charitable endeavors, corporate social responsibility (CSR) is becoming more deeply ingrained in stakeholder engagement strategies and corporate norms in the Indian IT industry. Employees as important internal stakeholders and their opinions of CSR efforts have received little attention despite a wealth of studies on the environmental effects of CSR. By concentrating on four important aspects—awareness, comprehension, engagement, and viewed efficacy—the current investigation seeks to scientifically investigate how employees see CSR activities. A standardized survey was used to gather primary data using a quantitative research approach from employees of particular Indian IT organizations. To investigate the suggested associations between factors, the study used statistical methods such as regression analysis, reliability analysis, descriptive statistics, and correlation. The results show that employees' awareness and comprehension of CSR programs range from modest to high. Understanding is a key predictor of employee participation in CSR activities, and awareness was found to have a considerable impact on understanding. Additionally, the perceived efficacy of CSR programs is positively impacted by employee participation. The findings also support a succession of relationship between the factors, suggesting that an integrated cognitive and behavioral process shapes CSR perceptions. The report emphasizes how important organizational backing, worker engagement, and conversations within are to boosting the success of CSR projects. The investigation adds to the body of knowledge on corporate social responsibility (CSR) by offering an employee-centric viewpoint. It also provides firms with helpful information to help them create more productive CSR strategies that meet the two organizational objectives and society aspirations.



Keywords: Corporate Social Responsibility, Employee Perception, Awareness, Participation, Effectiveness , Indian IT Sector.

JEL Classification: M14, M12, O15, D23

2 INTORODUCTION

A period of the preceding few several decades, corporate social responsibility (CSR) has experienced a significant transformation, moving from a compliance-focused and philanthropic practice to a strategic organizational function that incorporates social, environmental, and economic considerations into core business operations. While later research has positioned CSR as a key driver of competitive advantage and long-term value creation (Porter & Kramer, 2006; Carroll & Shabana, 2010), early definitions of CSR focused on the ethical obligations of corporations regarding civilization (Carroll, 1991). Due to growing stakeholder expectations and environmental concerns, CSR has become an essential role of corporate strategy in today's corporate contexts, especially in knowledge-intensive businesses like the Information Technology (IT) sector (Aguinis & Glavas, 2012). The growing strategic importance of CSR has shifted scholarly attention from external stakeholders, such as customers and investors, to internal stakeholders—especially employees—who play a vital role in the successful implementation of CSR initiatives. According to stakeholder theory (Freeman, 1984), organizations must address the expectations of all stakeholder groups to ensure long-term sustainability. According to Aguilera et al. (2007) and Rupp et al. (2013), employees are not simply passive beneficiaries of CSR efforts but also active contributors whose attitudes and actions have a big impact on how successful these projects are. Positive employee views of corporate social responsibility are linked to increased work satisfaction, organizational commitment, engagement, and retention, according to empirical data (Glavas & Kelley, 2014; Kim et al., 2010).

Employee engagement has been found to be significantly influenced by awareness and comprehension of CSR programs, amid other aspects of employee perception. While comprehension indicates an employee's capacity to comprehend CSR plans, objectives, and societal ramifications, awareness refers to the degree of employee knowledge regarding CSR initiatives. Employees who have been a thorough awareness of CSR programs are more likely to display positive workplace behaviors and match their personal beliefs with business aims, according to research (Rupp et al., 2013). Similar to this, awareness is crucial because without sufficient knowledge about CSR initiatives, employees are unable to participate in them in significant ways (Du et al., 2010). One of



the most important strategies for raising employee knowledge and comprehension of CSR projects is effective internal communication. Employee depend on the company is increased when CSR goals, initiatives, and results are communicated openly and consistently (Morsing & Schultz, 2006). On the other hand, poor communication might result in mistrust and lower involvement in CSR initiatives (Fatma et al., 2015). This emphasizes how crucial engagement tactics are to closing the gap amongst employee opinion and compliance with CSR. Employee involvement in CSR initiatives is a crucial physiological factor that indicates how actively employees participate in CSR activities in addition to cognitive aspects. Organizational support systems, awareness, and comprehension all have an impact on engagement (Brammer et al., 2007). Workers that actively engage in CSR projects typically feel that their work is even more vital and have a greater sense of organizational identity (Jones, 2010). Additionally, workers' assessments of CSR activities in terms of societal impact, ethical duty, and business reputation are captured by perceived success of CSR initiatives, which is a significant outcome variable. Research indicates that workers who believe CSR programs are successful are more likely to have good views and support the achievement of the company (Bhattacharya et al., 2008). A number of elements, such as awareness, comprehension, and engagement, have an impact on perceived efficacy, suggesting a sequential relationship among these dimensions. Even with the expanding corpus of CSR manuscripts, there is still much to learn about the interactions between these dimensions awareness, comprehension, involvement, and estimated achievement—in the context of developing nations like India. Because of its quick expansion, worldwide integration, and growing focus on best norms in CSR due to demands from stakeholders and governing structures, the Indian IT sector offers a highly pertinent setting (Mishra & Suar, 2010). On the other hand, there is little actual data on how workers in this industry see and participate in CSR projects.

Thus, by empirically investigating employee opinions of CSR programs in particular Indian IT organizations, the current study seeks to close this gap. The study specifically examines the correlations between four important dimensions: awareness, knowledge, engagement, and perceived effectiveness. By providing a thorough, employee-centric paradigm that improves the comprehension of CSR effectiveness from an internal stakeholder analysis, this investigation adds to the body of current research.



3. LITERATURE REVIEW

3.1 Evolution of CSR and Employee-Centric Perspective

Corporate Social Responsibility (CSR) has evolved beyond a notion focused on compliance and philanthropy to a strategic framework integrated into business operations. Early viewpoints on corporate social responsibility (CSR) placed a strong emphasis on businesses' social and ethical duties (Carroll, 1991). A commercial perspective that emphasizes value creation has also been used to justify CSR (Carroll & Shabana, 2010). Its connection with company strategy, sustainability, and stakeholder involvement is thus highlighted by recent studies (Porter & Kramer, 2011; Aguinis & Glavas, 2012). This development is part of a larger trend toward stakeholder-oriented management, which calls on businesses to strike a balance between their financial success and their moral and natural obligations. These macro-level CSR metrics, like economic profitability and business profile, have received less academic attention in modern times than micro-level viewpoints that emphasize employees as important internal stakeholders (Glavas, 2016; Rupp et al., 2013). Workers are essential to putting CSR policies into action, as opinions have a big impact on how successful CSR projects are. According to empirical research, CSR efforts have a favorable impact on employee attitudes, such as engagement, organizational commitment, and work satisfaction (Brammer et al., 2007; Valentine & Fleischman, 2008). Still, the material now in publication frequently ignores the ways in which employees view and react to CSR activities, considering the increasing focus on employee-centric CSR analysis. This suggests that the behavioral and cognitive mechanisms underpinning employee involvement with CSR need to be investigated.

3.2 Employee Awareness and Understanding of CSR Initiatives

Basic cognitive aspects of CSR perception are represented by employee awareness and comprehension. Professional knowledge of CSR activities is referred to as awareness, whereas their comprehension of CSR strategies, aims, and societal impact is referred to as general knowledge. According to earlier studies, meaningful participation in CSR initiatives requires awareness (Du et al., 2010). According to Rupp et al. (2013), personnel who are knowledgeable about CSR programs are more likely to get a deeper understanding and match their beliefs with business principles. Employees feel more purposeful and have a stronger bond with the company as a result of this alignment. Nonetheless, a number of studies show that companies frequently fail to adequately convey CSR initiatives inside, which leaves workers with little knowledge and a cursory comprehension (Morsing & Schultz, 2006). According to Aguinis and Glavas (2012), firms that



implement transparent and consistent communication methods have greater levels of employee knowledge and engagement. The result indicates as employees' intellectual assessment of CSR projects is significantly influenced by internal communication. Additionally, research shows that knowledge by itself cannot increase employee involvement unless it is combined with a thorough comprehension of the goals and results of CSR. This demonstrates how awareness and comprehension are interdependent in shaping employee behavior.

3.3 Employee Participation in CSR Initiatives

The behavioral aspect of corporate social responsibility (CSR) is represented by employee involvement, which shows the way employees participate in CSR initiatives. Both cognitive and motivational elements, such as awareness, comprehension, and organizational support, have an impact on participation. Research indicates that workers are more likely to actively engage in CSR activities if they are conscious and can comprehend CSR programs (Brammer et al., 2007; Jones, 2010). Positive workplace behaviors are facilitated by employees' increased sense of purpose, belonging, and organizational identity when they participate in CSR projects (Glavas & Kelley, 2014). Participation, still is not straightforward and is dependent on systemic processes including chances for involvement, acknowledgment, and managerial assistance.

Research shows that companies that promote employee involvement and acknowledge their contributions have improved degrees of employee engagement (Kim et al., 2010). Employee participation in CSR initiatives, however, may be hampered by a lack of opportunities and support. This highlights the significance of involvement in the CSR perception framework and suggests that it is a crucial link between behavioral results and cognitive views of CSR.

3.4 Perceived Effectiveness of CSR Initiatives

Employee assessment of the outcome and effects of CSR activities in terms of social contribution, ethical responsibility, and business reputation is known as perceived effectiveness. It is a significant outcome variable that shows how personnel see CSR projects in general. According to studies (Bhattacharya et al., 2008; Bauman & Skitka, 2012), employees who believe that CSR programs are successful are more likely to adopt positive views regarding the business, including greater dedication and loyalty. Awareness, comprehension, and involvement are some of the variables that affect perceived efficacy. Because having to deal improves their impression of CSR outcomes,



employees who actively participate in CSR programs typically have a more favorable assessment of their success (Glavas, 2016).

Still, employees might grow skeptical and adopt unfavorable views if they believe that CSR programs are ceremonial or have no actual effect (Story & Neves, 2015). This emphasizes how crucial it is to make sure that CSR programs are both successfully carried out and viewed as significant by staff members.

3.5 Interrelationship among Awareness, Understanding, Participation, and Effectiveness

Recent scholarly discourse underscores that the dimensions of Corporate Social Responsibility (CSR) function in an integrated and interdependent manner rather than as discrete constructs. Within this framework, awareness is widely recognized as the foundational stage, as employees must first be adequately informed about organizational CSR initiatives (Du et al., 2010). Such awareness serves as a precursor to deeper comprehension, which subsequently shapes employees' willingness to participate. A well-developed understanding of CSR initiatives significantly enhances the likelihood of employee engagement in related activities (Rupp et al., 2013). Moreover, active participation reinforces employees' perceptions of CSR effectiveness, as firsthand involvement enables a more informed and meaningful evaluation of outcomes (Bhattacharya et al., 2008). Collectively, these linkages indicate the presence of a systematic and sequential pathway through which CSR initiatives influence employee attitudes and behaviors.

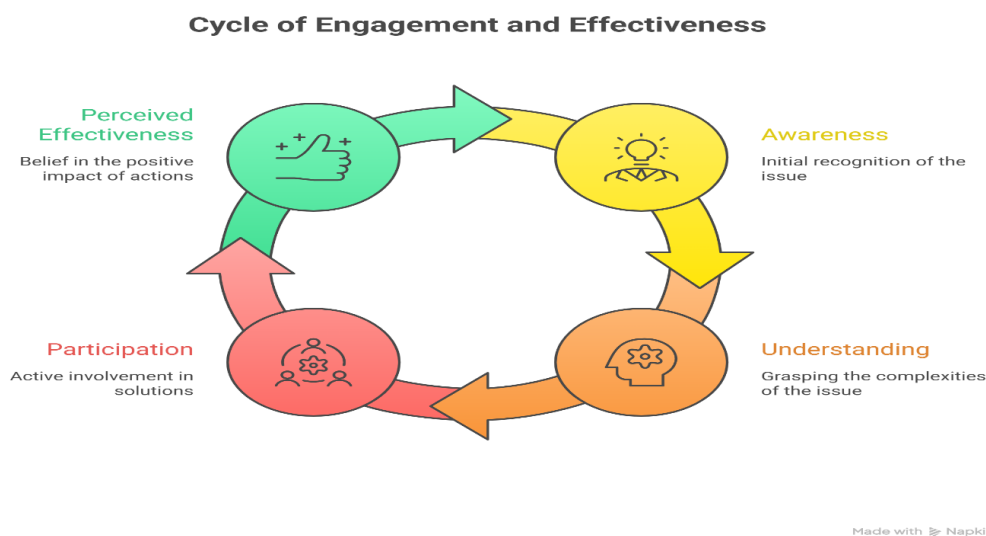


Figure no 1 Cycle of engagement and effectiveness

Awareness → Understanding → Participation → Perceived Effectiveness



However, empirical investigations that comprehensively assess this integrated framework remain relatively scarce, particularly within the context of developing economies. Existing research predominantly concentrates on fragmented or isolated relationships, rather than adopting a holistic perspective of the entire process. This limitation highlights a substantial gap in the extant literature, underscoring the need for more comprehensive and integrative empirical analyses.

3.6 Research Gap

Notwithstanding the substantial body of literature on Corporate Social Responsibility (CSR), several critical gaps persist. First, a majority of existing studies tend to examine isolated dimensions of CSR, rather than adopting a comprehensive, multi-dimensional perspective that simultaneously incorporates awareness, understanding, participation, and perceived effectiveness (Glavas, 2016). Second, there remains a paucity of empirical research investigating the sequential and interdependent relationships among these variables.

Furthermore, there is a notable lack of context-specific investigations within the Indian IT sector, where CSR practices are undergoing rapid transformation (Mishra & Suar, 2010). Although organizations in this sector are increasingly engaged in CSR initiatives, it remains uncertain whether employees demonstrate sufficient levels of awareness, comprehension, and participation to meaningfully perceive these initiatives as effective. In response to these gaps, the present study seeks to develop and empirically validate a comprehensive, employee-centric framework that systematically examines the interrelationships among awareness, understanding, participation, and perceived effectiveness of CSR initiatives within the Indian IT sector.

4. CONCEPTUAL FRAMEWORK

Corporate Social Responsibility (CSR) has progressively been examined through an employee-centric lens, acknowledging employees as pivotal internal stakeholders whose perceptions and actions significantly shape the success of CSR initiatives. The present study is anchored in stakeholder theory and social exchange theory, both of which offer a robust theoretical foundation for interpreting employees' evaluations of CSR practices. Stakeholder theory posits that organizations must effectively address the expectations of all stakeholder groups, including employees, to achieve sustained organizational success (R. Edward Freeman, 1984). Complementarily, social exchange theory suggests that employees tend to reciprocate positive



organizational initiatives—such as CSR activities—through constructive attitudes and behaviors (Peter M. Blau, 1964).

The study conceptualizes employee perceptions of CSR programs as a complex concept that includes awareness, comprehension, engagement, and perceived efficacy within this theoretical framework. Together, these intrinsically linked characteristics offer a thorough explanation of how workers perceive and assess corporate social responsibility (CSR) programs. The degree whereby employees are aware of CSR-related responsibilities, goals, and communication initiatives is referred to as employee awareness of CSR initiatives. Since awareness comes before both knowledge and active participation, it acts as a fundamental precondition for deeper cognitive engagement. Effective communication techniques greatly increase employee awareness and enable a more sophisticated understanding of business CSR policies, according to prior studies (Du et al., 2010). The intellectual component of CSR impression is represented by employee knowledge, which shows how well employees comprehend CSR goals, tactics, and their wider societal ramifications. Research indicates that individuals with more comprehension are better able to match their personal values with the objectives of the company, which promotes more positive attitudes at work (Rupp et al., 2013).

The degree to which employees actively participate in CSR initiatives is referred to as employee participation, which makes up the behavioral dimension of CSR perception. Both awareness and comprehension have an impact on this kind of involvement since well-informed and educated workers are more likely to take part in CSR-related activities. According to empirical research, involvement improves employees' feeling of significance and importance at work and fosters corporate identification (Brammer et al., 2007). Lastly, workers' assessments of the results of CSR operations, such as their social influence, ethical relevance, and influence to the corporation's goodwill, are captured by recognized efficacy of CSR projects. CSR programs are more likely to be seen as significant and effective by employees who actively participate in them. An additional investigation indicates that positive employee attitudes and beneficial the results of operations are linked to strong assessments of CSR effectiveness (Bhattacharya et al., 2008).

Existing investigation develops a sequential structure that connects the four aspects of CSR perception, building on theory and empirical data previously described. In particular, employee knowledge is a prerequisite for comprehension, which in turn encourages involvement and eventually results in improved opinions of the efficacy of CSR programs. In the context of the Indian



IT industry, this systematic and unified methodology provides a solid foundation for scientifically examining employee views of CSR programs.

4.1 Explanation of the Conceptual Model

Each one crucial aspects of employee perceptions of Corporate Social Responsibility (CSR) initiatives—awareness, comprehension, participation, and perceived effectiveness—are outlined in the suggested theoretical framework in a sequential manner. Stakeholder theory and social exchange theory, which together clarify the cognitive and behaviors via which employees evaluate and react to organizational CSR policies, serve as the theoretical foundation for this paradigm. The methodology starts with employee awareness of CSR initiatives, which is the degree whereby staff members are aware of the enterprise's CSR goals, actions, and communications strategies. Since encountering CSR-related material is necessary for any meaningful interpretation or interaction, awareness is the essential level. According to earlier studies, efficient interpersonal interaction systems are essential for raising employee awareness and promoting the sharing of CSR-related information (Du et al., 2010). Building on awareness, the model moves on to employee comprehension of CSR initiatives, which shows how well employees grasp CSR goals, tactics, and their wider societal ramifications. Beyond simple information exposure, this aspect reflects a more profound cognitive engagement. Research indicates that workers who have a solid grasp of corporate social responsibility (CSR) are more likely to link their interpersonal beliefs with the goals of the company and show positive views toward CSR operations (Rupp et al., 2013). The behavioral dimension of CSR engagement, according to the framework, is represented by employee participation in CSR efforts as a result of this knowledge. Workers are more likely to take an active part in CSR initiatives if they have a clear understanding of its meaning and goal. Participation, which is influenced by both intellectual clarity and the level of company backing, represents employees' willingness to contribute to socially responsible behaviors. Studies already conducted show that workers' sense of purpose and affiliation towards the company are strengthened when they actively participate in CSR projects (Brammer et al., 2007).

Lastly, the algorithm suggests that the perceived efficacy of CSR programs is strongly influenced by employee participation. Employees' assessments of the results and effects of CSR initiatives, including their social contribution, ethical significance, and consequences for the brand's image, are captured in this element. Because experiencing engagement enhances their assessment of results, employees who are personally involved in CSR projects are more likely to view them as significant



and effective. Previous studies also show that better employee attitudes and stronger company-organization ties are linked to good opinions of CSR success (Bhattacharya et al., 2008).

All things considered, the algorithm creates a logical and chronological chain in which awareness promotes comprehension, comprehension motivates involvement, and involvement eventually raises perceived efficacy. This paradigm offers a thorough and statistically validated foundation for investigating employee views of CSR initiatives within the Indian IT sector by combining both intellectual and physiological elements.

5 HYPOTHESES

5.1 Awareness → Understanding

H1: Employee comprehension of CSR activities is significantly improved by employee awareness of CSR initiatives.

5.2 Understanding → Participation

H2: Employee participation in CSR efforts is significantly positively impacted by their comprehension of these initiatives.

5.3 Participation → Effectiveness

H3: The perceived efficacy of CSR programs is significantly improved by employee involvement.

5.4 Sequential Effect

H4: The perceived efficacy of CSR activities is sequentially influenced by employee knowledge, comprehension, and participation.

6. RESEARCH METHODOLOGY

6.1 Research Design

This study employs an empirical methodology to empirically investigate how workers in the Indian information technology (IT) sector view Corporate Social Responsibility (CSR) initiatives. A quantitative approach is deemed suitable since it enables the methodical measurement of important factors and the validation of suggested connections using trustworthy statistical techniques (Creswell, 2014). Furthermore, the study is critical and educational in nature. In addition to carefully outlining how employees view CSR initiatives, it seeks to explore the underlying relationships



between awareness, comprehension, involvement, and perceived efficacy. This dual method allows for a comprehensive analysis of how these components operate within an organizational context.

6.2 Population, Sample, and Data Collection

The investigation's sample consists of workers from certain Indian IT companies. A non-probability convenience sampling method is used due to its usability and cost in the organizational setting. An organized survey is given to employees at different organizational levels to complete in order to collect data and guarantee that a range of perspectives are represented. Valid responses totaling (specify sample size, such as 120–200 respondents) are gathered and utilized for additional study. According to existing empirical research, a collection number more than 100 is usually sufficient for carrying out statistical procedures such as factor analysis and regression (Hair et al., 2010). Primary data is gathered both offline and online, promoting increased participation and enhances the diversity and inclusion of the results.

6.3 Measurement Instrument

- The study employs a structured questionnaire developed on the basis of previously validated constructs within the CSR literature. The instrument is designed to ensure both reliability and content validity, and it comprises four principal dimensions:
- Awareness of CSR initiatives
- Understanding of CSR initiatives
- Employee participation in CSR
- Perceived effectiveness of CSR initiatives

Each construct is measured using multiple items adapted from existing studies, ensuring content validity. Responses are recorded using a five-point Likert scale ranging from:

1	Strongly Disagree
2	Disagree
3	Neutra
4	Agree
5	Strongly Agree

Likert scales are widely used in behavioral research as they allow for the measurement of attitudes and perceptions in a structured manner (Likert, 1932).



6.4 Variables of the Study

The study includes the following variables:

Independent Variable:

- Awareness of CSR initiatives

Mediating Variables:

- Understanding of CSR initiatives
- Employee participation in CSR

Dependent Variable:

- Perceived effectiveness of CSR initiatives

This taxonomy is in line with the proposed conceptual framework, which presupposes a chronological link between each variable.

6.5 Tools and Techniques for Data Analysis

Data analysis is conducted using IBM SPSS Statistics. The following statistical techniques are applied:

Descriptive Statistics

To analyze the demographic profile and overall trends in responses (mean, standard deviation).

Reliability Analysis

Cronbach's Alpha is used to assess the internal consistency of the measurement scale. A value above 0.70 is considered acceptable (Nunnally, 1978).

Exploratory Factor Analysis (EFA)

Factor analysis is conducted to validate the construct structure. The Kaiser-Meyer-Olkin (KMO) test and Bartlett's Test of Sphericity are used to assess sampling adequacy and data suitability (Hair et al., 2010).

Correlation Analysis

To examine the strength and direction of relationships among variables.



Regression Analysis

To test the proposed hypotheses and examine the impact of independent and mediating variables on the dependent variable.

6.6 Reliability and Validity

Overall validity as well as reliability are methodically evaluated to guarantee the study's rigor and robustness. Cronbach's alpha, a commonly used metric for assessing scale item stability, is used to assess internal consistency reliability. Factor analysis establishes construct validity by confirming the measurement model's dimensionality and underlying structure. Additionally, by modifying measurement items from well-established literature and closely aligning them with the particular goals of the investigation, content validity is guaranteed.

7 DATA ANALYSIS AND RESULTS

7.1 Reliability Analysis

Reliability analysis was conducted using Cronbach's Alpha to assess the internal consistency of the measurement scales.

Table 1: Reliability Analysis

Construct	No. of Items	Cronbach's Alpha
Awareness	5	0.943
Understanding	10	0.972
Participation	5	0.954
Perceived Effectiveness	5	0.944

Interpretation

All constructions show a high level of the inner consistency, according to the reliability study, with Cronbach's alpha coefficients significantly higher than the suggested cutoff of 0.70. Reliability estimates are particularly strong for awareness ($\alpha = 0.943$), understanding ($\alpha = 0.972$), involvement ($\alpha = 0.954$), and perceived effectiveness ($\alpha = 0.944$). These high scores validate the measuring items' toughness and constancy by indicating a high degree of homogeneity. As a result, the scales used in this investigation are considered valid and suitable for further statistical examinations.



7.2 Descriptive Statistics

Descriptive statistics were employed to examine the central tendency and variability of the study variables

Table 2: Descriptive Statistics

Variable	Mean	Std. Deviation
Awareness	3.4389	1.22996
Understanding	3.4149	1.21874
Participation	3.4661	1.22308
Perceived Effectiveness	3.4880	1.20589

Interpretation

According to the descriptive data, employees' awareness, comprehension, involvement, and perceived efficacy of CSR programs are all at a modest level. The mean ratings, which range from 3.4149 to 3.4880, show perceptions that are generally favorable but not very strong. Overall efficacy had the greatest mean ($M = 3.4880$) among the variables, followed by awareness ($M = 3.4389$), involvement ($M = 3.4661$), and understanding ($M = 3.4149$). This pattern suggests that employees are generally aware of the effects of CSR programs, but their degree of active participation and comprehension are still relatively low. Furthermore, the standard deviations values show a moderate degree of answer variability, indicating that employee perceptions are not consistent and may vary depending on personal exposure, experience, or involvement in CSR-related tasks.

7.3 Correlation Analysis

Correlation analysis was conducted to examine the relationships among the variables.

Table 3: Correlation Matrix

Variables	Awareness	Understanding	Participation	Effectiveness
Awareness	1	0.903**	0.915**	0.890**
Understanding	0.903**	1	0.916**	0.892**
Participation	0.915**	0.916**	1	0.909**
Effectiveness	0.890**	0.892**	0.909**	1

Note: Correlation is significant at the 0.01 level (2-tailed)



Interpretation

All of the studied variables show strong and positive correlations, according to the correlation analysis. Understanding ($r = 0.903$), participation ($r = 0.915$), and perceived effectiveness ($r = 0.890$) are all highly correlated with employee awareness. Similarly, comprehension has a substantial correlation with the perceived effectiveness ($r = 0.892$) and involvement ($r = 0.916$). Additionally, there is a strong positive correlation between participation and perceived effectiveness ($r = 0.909$), indicating workers who participate more actively in CSR programs are more likely to think these initiatives are worthwhile and successful. When combined, these findings show that the CSR dimensions are highly interconnected, supporting the suggested conceptual structure empirically.

7.4 Regression Analysis

Regression analysis was conducted to test the hypotheses and examine the causal relationships among variables.

7.4.1 H1: Awareness → Understanding

Table 4: Regression Results

Variable	Beta (β)	t-value	Sig.	R ²
Awareness	0.903	40.693	0.000	0.816

Interpretation

The findings show that awareness significantly and strongly improves knowledge ($\beta = 0.903$, $p < 0.001$). 81.6% of the variance in knowledge is explained by awareness, according to the R² value of 0.816. This indicates that workers are more likely to gain a deeper comprehension of CSR programs if they are more cognizant of them.

7.4.2 H2: Understanding → Participation

Table 5: Regression Results

Variable	Beta (β)	t-value	Sig.	R ²
Understanding	0.916	44.089	0.000	0.839



Interpretation

The results demonstrate that engagement is strongly and significantly positively impacted by comprehension ($\beta = 0.916$, $p < 0.001$). Understanding accounts for 83.9% of the variation in involvement, according to the R^2 value of 0.839. This suggests that workers are more inclined to engage in CSR initiatives if they have a clearer comprehension. **H2 is supported**

7.4.3 H3: Participation → Perceived Effectiveness

Table 6: Regression Results

Variable	Beta (β)	t-value	Sig.	R^2
Participation	0.909	42.121	0.000	0.826

Interpretation

The outcomes obtained show that perceived efficacy is positively impacted by participation in a strong and substantial way ($\beta = 0.909$, $p < 0.001$). Participation accounts for 82.6% of the variation in efficacy, according to the R^2 value of 0.826. This implies that workers who actively engage in CSR projects believe they are more successful. H3 is compatible

7.4.4 H4: Sequential Relationship

H4: Awareness, understanding, and participation sequentially influence the perceived effectiveness of CSR initiatives.

Relationship Path	Beta (β)	Result
Awareness → Understanding	0.903	Supported
Understanding → Participation	0.916	Supported
Participation → Effectiveness	0.909	Supported

Interpretation

The results provide compelling empirical evidence in favor of the suggested sequential link between the CSR dimensions. Understanding is greatly influenced by awareness, which in turn motivates



participation, which in turn influences perceived efficacy. Employee impressions of CSR are generated through a methodical and interconnected process, according to the statistically significant beta coefficients across all paths. These findings show that employees move through awareness to comprehension, from comprehension to active participation, and finally to assessing the success of CSR programs. As a result, there is strong empirical support for the orderly approach proposed in the present investigation.

7.4.5 Summary of Hypotheses

Table 7: Hypothesis Testing Summary

Hypothesis	Relationship	Result
H1	Awareness → Understanding	Supported
H2	Understanding → Participation	Supported
H3	Participation → Effectiveness	Supported
H4	Sequential Relationship	Supported

Overall Interpretation

All of the suggested hypotheses receive strong empirical backing from the regression analysis, confirming the conceptual model's validity. The results show a distinct and statistically significant sequential relationship between involvement, awareness, comprehension, and perceived efficacy of CSR programs. Employee impressions of CSR are not created in a vacuum; rather, they develop over a methodical and systematic process, as this pattern of relationships demonstrates. In particular, the findings show how the behavioral aspect of involvement interacts with the cognitive aspects of awareness and comprehension, leading to the assessment of perceived efficacy. When taken as a whole, these findings support the idea that an integrated cognitive–behavioral mechanism shapes CSR perceptions.



8. DISCUSSION

Using an organized approach that included awareness, comprehension, engagement, and perceived efficacy, the current study aimed to investigate how employees view Corporate Social Responsibility (CSR) efforts. The results give important insights into the psychological and intellectual processes that influence employee involvement with CSR projects, as well as strong empirical evidence for the suggested links. The findings show that raising employee knowledge is essential to improving their comprehension of CSR projects. This finding is consistent with earlier studies which highlight how employees' cognitive clarity and understanding of CSR strategies are greatly enhanced by efficient exchange of CSR-related data (Du et al., 2010; Aguinis & Glavas, 2012). The fundamental significance of awareness in influencing CSR attitudes is highlighted by the fact that well-informed employees are better able to understand company goals and societal contributions. Additionally, the data shows that employee comprehension has a significant beneficial impact on involvement in CSR initiatives. This result is in line with the principles of social exchange theory, which contend that workers frequently actively participate in positive operations within an organization in return (Rupp et al., 2013; Glavas, 2016). Employees are more likely to participate in socially conscious activities and deepen their relationship with the company once they have a clear and meaningful grasp of CSR initiatives. The investigation also shows how employee involvement has a major impact on how effective CSR activities are regarded. Workers who actively participate in CSR projects are more likely to consider them significant and influential. This finding supports previous research showing that direct participation improves employees' evaluation of CSR results and increases their perception of the initiatives' worth (Bhattacharya et al., 2008; Glavas, 2016). The study shows a strong sequential relationship between awareness, comprehension, participation, and perceived effectiveness in addition to these individual interactions. These aspects appear to operate as an integrated and interdependent process rather than as separate constructs, according to the high reliability as well as regression results. This result is consistent with recent CSR research that emphasizes the relationship between employee perceptions and CSR efficacy (Aguinis & Glavas, 2012). The significant explanatory power of the regression models, with R^2 values above 0.80 for every relationship, is another important discovery. This suggests that the fundamental dynamics of employee views of CSR programs are adequately captured by the suggested framework. The descriptive results, however, just demonstrate moderate levels of awareness, comprehension, and participation, indicating that companies might want to improve their internal communication systems and employee engagement tactics.



As a whole, the study validates a thorough, employee-centric paradigm and adds empirical data from the Indian IT sector to existing CSR literature. The results highlight the fact that personnel' perceptions, interpretations, and interactions with CSR programs have a major impact on their efficacy, rather than just how well they are implemented.

9. CONCLUSION

The current investigation examined how employees in the Indian IT sector regarded Corporate Social Responsibility (CSR) programs by creating and empirically validating a structured framework that included awareness, comprehension, involvement, and perceived efficacy. The results confirm the validity of the conceptual model by providing strong empirical evidence for the suggested links. The findings show which although a thorough comprehension greatly increases involvement in CSR programs, employee awareness is a crucial precondition for understanding. A distinct sequential trend among the factors is confirmed by the fact that participation has a significant impact on the perceived efficacy of CSR initiatives. These results are in line with earlier studies that highlight the crucial role that employee involvement plays in influencing the effectiveness and impact of CSR activities (Aguinis & Glavas, 2012; Glavas, 2016). The investigation also shows that employee attitudes and active participation have a significant impact on the effectiveness of CSR programs, which goes beyond organisational administration. CSR programs are more likely to be positively evaluated by knowledgeable, cognitively engaged, and behaviorally involved employees, which improves organizational outcomes (Bhattacharya et al., 2008). Furthermore, the framework's high capacity for explanation indicates that the factors included successfully represent the underlying dynamics of employee attitudes regarding CSR efforts. Nonetheless, the observed moderate levels of awareness and participation suggest that companies can improve their internal CSR efforts, especially with regard to employee involvement methods and engagement techniques.

The report concludes by highlighting the importance of implementing CSR with an employee-centric approach. To optimize the entire efficacy of CSR programs, organizations should place a high priority on raising employee awareness, developing knowledge, and encouraging active participation. In addition to increasing societal effect, these initiatives are expected to boost employee engagement and support long-term organizational success.



10. IMPLICATIONS

10.1 Theoretical Implications

The current analysis adds significantly to the body of knowledge on corporate social responsibility (CSR) by promoting an employee-centric viewpoint that emphasizes the influence of internal stakeholders on CSR outcomes. This analysis broadens the conversation by methodically investigating how employees affect the efficacy of CSR programs, whereas previous research has primarily focused on external consequences—such as corporate reputation and economic achievement. First, a multifaceted framework covering awareness, comprehension, involvement, and perceived efficacy is developed and empirically validated. The study provides a more thorough and theoretically sound explanation of how employees' perceptions of CSR are created by combining these elements into a single analysis model. The current results show that these factors function in a sequential and mutually reinforcing manner, in opposed to previous research that examined them separately. The second step the study supports the theoretical applicability of social exchange theory and stakeholder theory in the context of corporate social responsibility. The results show that employees react favorably to socially responsible actions as important organizational stakeholders. According to the noticed chronological approach, employees first process CSR-related information cognitively—through awareness and understanding—before converting these perceptions into behavioral engagement, or participation, then influences their assessment of CSR efficacy.

Third, the paper adds actual data from the Indian IT industry, a setting that is yet comparatively unexplored in CSR research. The study highlights the significance of contextualizing CSR activities across various institutional and industrial environments and contributes to the larger literature regarding CSR by placing the analysis inside a new economy.

10.2 Managerial Implications

This investigation's conclusions have a number of significant practical ramifications for managers and businesses looking to improve the efficacy of their CSR programs. To increase employee knowledge of CSR programs, companies must initially strategically prioritize bolstering internal communication channels. Employee knowledge and comprehension of existing actions can be greatly enhanced by the methodical distribution of CSR-related information through internal communication channels, training initiatives, and regular updating. Second, managers should focus on helping staff members gain a deeper comprehension of CSR initiatives. That can be



accomplished by effectively explaining the wider ecological and social ramifications of such activities and coordinating CSR strategy with fundamental corporate values. Employees are more likely to show pleasant views and higher levels of involvement when they have a clear and meaningful understanding of CSR initiatives.

Third, companies should aggressively encourage staff members to participate in CSR initiatives by providing organized opportunities. Employee engagement can be greatly increased by promoting participation through rewards, enabling systems, and the incorporation of CSR into company culture. Employees' psychological attachment and sense of belonging to the company are strengthened by such involvement, which also benefits society as a whole. Fourth, it's critical that businesses evaluate and share the results of their CSR efforts in a methodical manner. Employees' opinions of CSR effectiveness can be favourably impacted and their trust in the organization's commitment to social responsibility strengthened by openly communicating the impact and efficacy of CSR initiatives.

Lastly, the report emphasizes how crucial it is to execute CSR in a comprehensive and integrated manner. Organizations should integrate CSR into more comprehensive employee engagement plans instead of viewing it as a stand-alone operation in order to maximize simultaneously success and societal influence.

11. LIMITATIONS OF THE STUDY

Although the current study offers insightful information about how employees see Corporate Social Responsibility (CSR) programs, it is important to recognize several limitations when interpreting the results. First, the investigation used a cross-sectional research methodology, which makes it more difficult to determine clear causal links between the variables. Because the information was gathered all at once, it is impossible to completely convey how employee impressions are dynamic and ever-changing. More In Depth understanding of how these beliefs evolve and shift over time would be possible with a longitudinal research design. Furthermore, the investigation uses subjective data, which could be skewed by social desirability bias and other response-driven biases. The validity of the results could be impacted by feedback from participants that present their company in a positive light rather than genuinely representing their actual impressions. Third, the results' generalizability is constrained by the simplicity sampling method. The sample size may not accurately reflect the larger population of workers in the Indian IT industry, which limits the study's external validity even though it is sufficient for quantitative based on statistics. Fourth, the study ignores alternative



theoretically important factors including business culture, leadership style, and particular variations in favor of concentrating on particular aspects of CSR perception, namely awareness, understanding, engagement, and perceived effectiveness.

The suggested framework's overall comprehensiveness may be limited by the exclusion of these elements. Lastly, the study's focus is limited to the Indian IT sector, which may limit the findings' wider applicability in other sectors and regions. In diverse circumstances, differences in organizational procedures, cultural settings, and governmental surroundings may produce distinct results.

12. FUTURE RESEARCH DIRECTIONS

In order to improve our understanding of how employees see Corporate Social Responsibility (CSR) programs, a number of relevant study directions might be identified based on the constraints that have been discovered. First, in order to document the development and change of employee perceptions over time, future study should think about using ongoing investigation methodologies. Stronger causal explanations of the correlations between important variables would be made possible by this method, which would also enable a more thorough investigation of the dynamic nature of CSR-related thoughts.

Furthermore, incorporating a wider range of corporate and individual-level factors, such as organizational culture, leadership support, and employees' value systems, may be beneficial for future research. These elements would improve the explanatory robustness of the suggested framework by offering a more comprehensive and context-sensitive knowledge of the factors that influence CSR effectiveness. Overall and alongside practicable of CSR studies could be greatly enhanced by broadening the area of analysis to cover a greater variety of employee-related outcomes, such as employee engagement, retention, and job satisfaction. More profound understanding of the wider organizational ramifications of CSR attitudes might be possible through investigating such connections.

Additionally, comparing investigations throughout various businesses and geographical locations would be crucial for assessing how broadly applicable the results are. Such cross-contextual studies can provide insight into how cultural and economic variables affect how employees react to CSR initiatives. Lastly, it is recommended that future studies use sophisticated analytical techniques, including structural equation modeling (SEM), to examine intricate interactions, such as moderator



and mediator effects among CSR constructs. A more thorough investigation of the fundamental processes by which CSR perceptions influence individual and organizational results would be possible with the use of these advanced methodologies.

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