

Managers' Perceptions of Internal Corporate Social Responsibility: Exploring a Textile Enterprise in Pakistan

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ABSTRACT: Contemporary business organizations can no longer ignore Internal Corporate Social Responsibility (ICSR), the life blood concept that upholds employees' overall wellbeing for organizational effectiveness. However, putting this idea into practice largely depends upon the organizational managers' concurrence and commitment to accomplish their goals. However, there is scarcity of research exploring this perspective. Thus, this study aimed to carry out an exhaustive analysis of managers' perceptions of ICSR practices in organizational context in Pakistan. A qualitative single case study design was adopted to explore an enterprise involved in textile manufacturing and export business. The data was gathered by means of semi-structured interviews of all departmental heads and the CEO, direct observations and scrutiny of documents. Thematic analysis indicates that the managers' vision of ICSR was rather limited and a majority of them considered such spending of time and money as a cost with no return and an undue compulsion imposed by law. Authors observed compromised health and safety standards, lack of emergency response preparedness, shortage of firefighting equipment, and want of work life balance. The study concludes that due to incorrect perceptions and short-sightedness of the managers, almost all required healthy ICSR practices were flouted by them. The study has implications for managers, organizations and policy makers concerning ICSR practices, and strongly recommends for the proper planning and implementation of ICSR for the employees wellbeing, and organizational health and effectiveness.

Keywords: internal corporate social responsibility (ICSR), managers' perceptions, employee wellbeing, organizational health and effectiveness

I. INTRODUCTION

Corporate Social Responsibility (CSR) is a multi-dimensional construct that may be categorized into internal and external CSR. Internal CSR (ICSR) refers to the organizational actions directed towards the satisfaction and the expectations of employees, caring for their health and safety, maintaining their growth and development and being concerned about their psychological and physiological wellbeing (El-Akremiti et al., 2018; Jia et al., 2019). External CSR describes socially responsible actions addressed to local community, environment and consumers. ICSR is increasingly gaining attention of the researchers, who emphasize organizational leadership to comprehend its importance for sustainable organizational success in the contemporary business world (Adu-Gyamfi et al., 2021; Cheah & Lim, 2024; Chen et al., 2023; Deng et al., 2020; González-De-la-Rosa et al., 2023; Kim et al., 2023; Liu et al., 2023; Manuel & Herron, 2020; Setyowati et al., 2024; Sánchez-Hernández et al., 2021; Zaidi, 2024).

Numerous dividends can be earned through implementation of ICSR in the organizational context with healthy social repercussions. It can considerably propel a greater feeling of attachment and satisfaction amongst employees (Cheah & Lim, 2024); can get substantial progressive effects on organizational justice, association and allegiance, and intent to stay or leave (Kim et al., 2023). This may also induce constructive sentiments and increase the productivity (Zaidi, 2024) and encourage organizational citizenship behavior (Chen et al., 2023). ICSR practices like health and safety measures, training and development, and embracing diversity may

positively influence organization's performance (Adu-Gyamfi, et al., 2021). Setyowati et al. (2024) endorse that spending on ICSR practices like employees' training and development improves organizational proficiency. González-De-la-Rosa et al. (2023) advocate that employee-oriented CSR has a positive effect on overall quality of their life. ICSR emphasis on caring employees' physical and mental health, safety and continued wellbeing can give them a feeling of being important and belongingness to the organization (Deng et al., 2020) and considerably lessens job burnout (Liu, et al., 2023).

However, the importance of the fundamental role of managers in formulation and implementation of ICSR practices has remained under-researched area. Fatima & Elbanna (2023) conducted a systematic review of more than a hundred empirical studies on CSR and revealed that its implementation aspects remain academically under explored. Since ICSR is gaining impetus with each passing day, greater comprehension and its implementation aspects are still deficient. Ind & Iglesias (2023) debate that unless the CSR is deep-seated in the conscience of a company and is utilized to lead its policies and practices, it cannot be beneficial. This brings the importance of the managers' perceptions and their commitment towards formulation and implementation of CSR into the limelight.

Gaudencio et al. (2017, 2020) found that practice of CSR by the organizations, positively inspire workers' attitudes and behaviors; thus they advocate that managers should implement CSR practices since these can positively contribute toward nurturing organizational trust, improving workers' affective commitment and job satisfaction, and reducing their turnover intention. In the backdrop of the heightened importance of ICSR and taking into account the pivotal role of the managers' perceptions in formulation and implementation of ICSR practices, and their possible repercussions on organizational health, this study aimed to investigate managers' perceptions of workforce focused ICSR practices.

The remaining sections of this qualitative study are organized in the sequence as follows: Second section covers the literature review that highlights the two-way relationship between CSR and the financial performance, its dynamic role in achieving United Nations' Sustainable Development Goals and likely repercussions of organizational managers' perceptions of CSR. Third section deals with the research methodology describing the study design, profile of the case study organization and its participants, criteria of their selection and data analysis techniques. Fourth section elucidates major themes emerging from the thematic analysis of the data. Here, we suggest an outcome model of the correct managerial perceptions of internal CSR vis-à-vis incorrect perceptions. This model can be instrumental in a major paradigm shift for the organizational managers. The discussion section includes the validity of the previous research, implications of the present study, conclusion, recommendations, limitations of the study and direction for future research.

II. LITERATURE REVIEW

2.1 "Virtuous cycle of CSR"

When employees perceive that their organization looks after them, they become happy, satisfied, motivated, and more productive, thus improving organizational effectiveness leading to improved financial performance (Habaragoda, 2018; Zaidi, 2024). Tanggamani et al. (2018) argue a two-way relationship between CSR and corporate financial performance (CFP) – the "Virtuous Cycle of CSR". They suggest a theoretical framework that explains the virtuous loop of CSR and CFP in the backdrop of Stakeholder and Slack Resources theories. Former elucidates the forward path while the later explains the backward path of this virtuous cycle. In other words, when the management of an organization conforms to socially responsible actions towards other stakeholders, financial performance of the organization is enhanced, that further motivates them to uphold the CSR practices. It is argued that employees are the most valued assets of an organization (Jabbar et al., 2020) therefore, they are not to be considered as cost and the organizations cannot afford to lose sight of them and the critical roles they perform for the organizational success (Smith, 2020).

2.2 Dynamic role of CSR to achieve "UN 2030 Agenda for Sustainable Development"

Implementation of CSR practices in true spirit can prove to be a vital support for the achievement of the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda for Sustainable Development. Adopted by world leaders in September 2015 at historic UN Summit is a global vision for humanity. It vows to end poverty and inequalities, to ensure healthy lives and wellbeing of all, equitable quality education and lifelong learning opportunities, gender equality, clean drinking water and sanitation, productive employment and decent work, safety, access to justice, and building accountable institutions (UN, 2020).

El-Alfy et al. (2020) deliberate that the UN 2030 agenda cannot be accomplished on a "business-as-usual trajectory". They are of the opinion that the UN SDGs represent a yardstick that offers a unifying framework for corporate and civil society actions towards sustainable development. They emphasize importance of understanding the role of organizations in supporting the SDGs through improved CSR performance, for long-term sustainable benefits of the companies and the society. Lu et al. (2020) argue that CSR practices can help in meeting the objectives of sustainable development policy of a country on a voluntary basis therefore,

SDGs should be translated into the language of business processes with clear long-term priorities. Moreover, small and medium sized enterprises (SMEs) participation is also vital in this regard. They observe that typically more attention is given to the external stakeholders whereas; the employees cannot be ignored in CSR implementation.

Linking ICSR and sustainability in organizational context, Sánchez-Hernández et al. (2021) argue that while sustainable development requires both internal and external practices, majority of the organizations keep their focus on external stakeholders while the sustainable development also needs consideration to the internal practices like employees' wellbeing and commitment. Basing on the results of their research they expect that in near future, firms will be clearly engaged in achieving the SDG agenda through implementing ICSR.

2.3 Repercussions of managers' perceptions of CSR

Shifting perceptions concerning business role in the society are directing organizations to consider far-reaching significance of their actions beyond simple profit maximization (Smith & Rhiney, 2020). Managers' perceptions have wide-ranging ramifications for the organizations (Luz et al., 2019). Oxford Advanced Learner's Dictionary (n.d.), defines perception as an idea, a belief or an image one has as a result of how something is seen or understood. Obviously, the ability to understand true nature of something is very important, especially in the organizational context. Managers are the custodians of their workers' wellbeing and therefore, must put in wholehearted efforts to fulfill this obligation, which eventually leads to the higher level of employee engagement and organizational productivity (Zaighum & Ahmad, 2019). Managers are responsible for designing organizational policy and its execution, and their realistic perceptions have all-encompassing influence on organizational performance (Kukanja & Planinc 2018; Moliner et al., 2019).

Managers' intentions to engage in socially responsible behavior have a strong impact on the organizations' CSR practices (Feder & Weibenberger, 2019). Owners and managers' values direct their CSR policies (Moneva & Hernández-Pajares, 2018) and there is a positive correlation between the managers' personal attitudes and the organization's CSR culture (Holcomb & Smith, 2017). In short, managers can work as institutional catalysts to keep pace with the growing public demands (Crespo et al., 2018).

Employee-oriented CSR practices may include employees' wellbeing, ensuring their health and safety, provision of equal opportunities, adequate compensation and benefits, professional training and development, work life balance, employees' voice and respect at workplace (Ball, 2017; Deng et al., 2020; El-Akrami et al., 2018; Habaragoda, 2018; Jia et al., 2019; SECP, 2013). These practices come under the domain of ICSR and their implementation largely depends on the managers' intentions and their understanding of the concept. Yet, there is a scarcity of literature that explores managers' perceptions of workforce focused CSR. Internal dimension of CSR practices remains an under-researched area in the organizational context (Cheruiyot & Tarus, 2015; Low et al., 2017; Sánchez-Hernández et al., 2021).

2.4 Significance of the present study

Considering the overwhelming importance of Pakistan's textile industry for the country's economy (Abbas et al., 2020) and on the other hand, exploitation of the labor in textile industrial setups (Arslan, 2020), deplorable state of occupational health and safety conditions (Ahmad et al., 2020; Khan et al., 2020), it was considered critical to analyze its internal CSR state of affairs.

To have comprehensive analysis of the existing situation, this qualitative research incorporated a single case study design, thus exhaustively analyzing a medium sized enterprise engaged in textile business. The study also endeavored to fill the research gap created due to scarcity of literature reconnoitering managers' perceptions of employee-oriented CSR practices in local context.

We framed two research questions to address the objectives of the study as under:

- a. What are the perceptions of the managers over workforce focused CSR in textile industry of Pakistan?
- b. What are the consequences of the managers' perceptions over workforce related CSR practices in textile industry of Pakistan?

Two theoretical propositions directed the study for the guidance in data collection and analysis (Yin, 2014). Firstly, that correct managerial perceptions of internal CSR may assist in adherence of workforce focused CSR practices and secondly, incorrect managerial perceptions of internal CSR may become a hurdle in implementation of workforce focused CSR practices.

III. Method

3.1 Study design

The research embraced a single case study design to accomplish in-depth analysis of a textile industrial enterprise. Case study is the best technique to give a comprehensive exploration of the state of affairs and it endeavors to comprehend the problem from the partakers' perspective (Yin, 2009). In this method, the investigators pursue to delve into, appreciate and propose the partakers' perceptions, though remaining nearer to their organization's real settings (Creswell, 2013).

3.2 The case

The studied organization, "Modern Textiles" (not the real name) is a medium size organization involved in textile business for the last forty years. It is a renowned name in the business circles and exports its finished goods to the Middle East countries, European Union member states and United States of America. The enterprise pledges to yield the best quality products using state-of-the-art manufacturing technology and high quality raw materials. The organization has been participating in international exhibitions to promote its business. It obtained ISO 9001:2008 certifications from the International Organization for Standardization and undertakes to comply with accepted national and international industrial standards.

However, the last four years' archival records of the organization show a downward trend in its productivity graph. The management of the "Modern Textiles" was contacted through email seeking their consent for the study and elucidating purpose of the research. There was an encouraging reply from the higher management of the organization. The management appreciated the research pursuit of the authors and recognized the significance of the research, arranged for the place of work visits and discussions with managers. They also gave permission to consult the archival proceedings of the organization.

3.3 Participants

3.3.1 Criteria for participants' selection

The organizational structure of the enterprise is comprised of Production, Coordination, Exports, Accounts and Marketing departments, each headed by a manager. Production department is further divided into Weaving, Dyeing, Stitching and Packing sub departments. All departmental heads, being the custodians of policy formulation and implementation were selected for interviews to see a holistic picture of the organization. Chief Executive Officer (CEO) of the organization being the top level manager of the organization was also included amongst the interviewees. Their willing participation in the interviews was very useful to get a realistic feedback.

3.3.2 Participants' profile

All of the participants were well educated, equipped with professional degrees. They also had reasonable experience as part of the management team of the organization. Participants' profiles have been shown in Table 1.

Table 1 Participants' Profile

Designation	Gender	Age	Qualification	Length of Service
CEO	Male	53 years	MBA	21 years
Manager Production	Male	44 years	MBA	14 years
Manager Coordination	Male	41 years	MBA	3 years
Manager Exports	Male	55 years	BA	25 years
Manager Accounts	Male	35 years	B Com	6 years
Manager Marketing	Male	32 years	MBA	4 years

3.4 Procedure

Primary source of obtaining profound information on the participants' point of view were their interviews. A set of open-ended questions was framed for the managers of the organization to effectively respond to the research questions, integrating diverse aspects of employee-centered CSR practices as guideline (Ball, 2017; Deng et al., 2020; El-Akrami et al., 2018; Jia et al., 2019; SECP, 2013). Experts' views were also acquired on the questionnaire. The interviews were transcribed and data was fed into NVivo ®, a Computer Aided Qualitative Data Analysis Software (CAQDAS). Field notes were taken and company documents and archival records were also consulted to ensure authenticity of data through triangulation (Yin, 2014).

3.5 Ethics

Informed consent was obtained from each single participant involved in the study. Anonymity of the case study organization and the confidentiality of the research participants' identification were ensured. All identifying evidence was detached from the transcripts and participants were mentioned according to their identification codes. These codes comprised the participant (P) number, which are used in the Results section for the identification of the source of excerpts.

3.6 Data analysis

4.2 Lack of workforce focused CSR awareness

Most of the managers were found lacking in workforce focused CSR awareness. The Production Manager (P2), who has done Master in Business Administration and holding his position for the last fourteen years, was also asked about his understanding of CSR and his social responsibilities in relation to the workforce. His answer revealed his lack of awareness and a limited view of workforce focused CSR, as evident from his verbatim excerpt. He said, “Are you talking corporate social responsibility concerning employees? [Pause] I could not get you. If you are asking about the registration of employees with Social Security and Employees Old Age Benefit Institutions, that is being done”.

4.3 Spending on employees is a cost with no return

A mindset of considering spending on employees' wellbeing as a burden of cost with no return prevails in the management of the organization. This was clearly manifested in the point of view of the Manager Production (P2), Manager Coordination (P3), Manager Exports (P4) and Manager Marketing (P6). Beside these managers, the CEO of the organization (P1) was of the same opinion. He said, “We are law abiding organization and therefore, spending a huge amount in the shape of monthly contributions to Employees Old Age Benefit Institution and Employees Social Security Institution against our employees. So, we are paying a cost for which there is no return”.

4.4 CSR is not the exclusive domain of industry

Manager Production (P2), Manager Coordination (P3), Manager Exports (P4) and Manager Marketing (P6) were all of the opinion that abiding to CSR practices should not be considered exclusive domain of the industrial organizations. Export Manager (P4), a bachelor in arts, who is working on the present position for the last twenty-five years, shifted the onus of social responsibility towards whole society. He expressed his views, “Why is it so that only industry is asked to display a socially responsible behavior? In fact, whole of the society is responsible to display a socially responsible conduct”.

However, the Accounts Manager (P5), a bachelor in commerce studies, who is working in the organization for the last six years, expressed positive view of managers' social responsibilities regarding workforce:

P5: Managers' social responsibilities regarding workers are to take care of their basic needs, to timely disburse their pay and allowances and give them importance since it is generally thought that workers are just meant for labor and that is all; whereas it should not be like that.

4.5 Summary of the findings

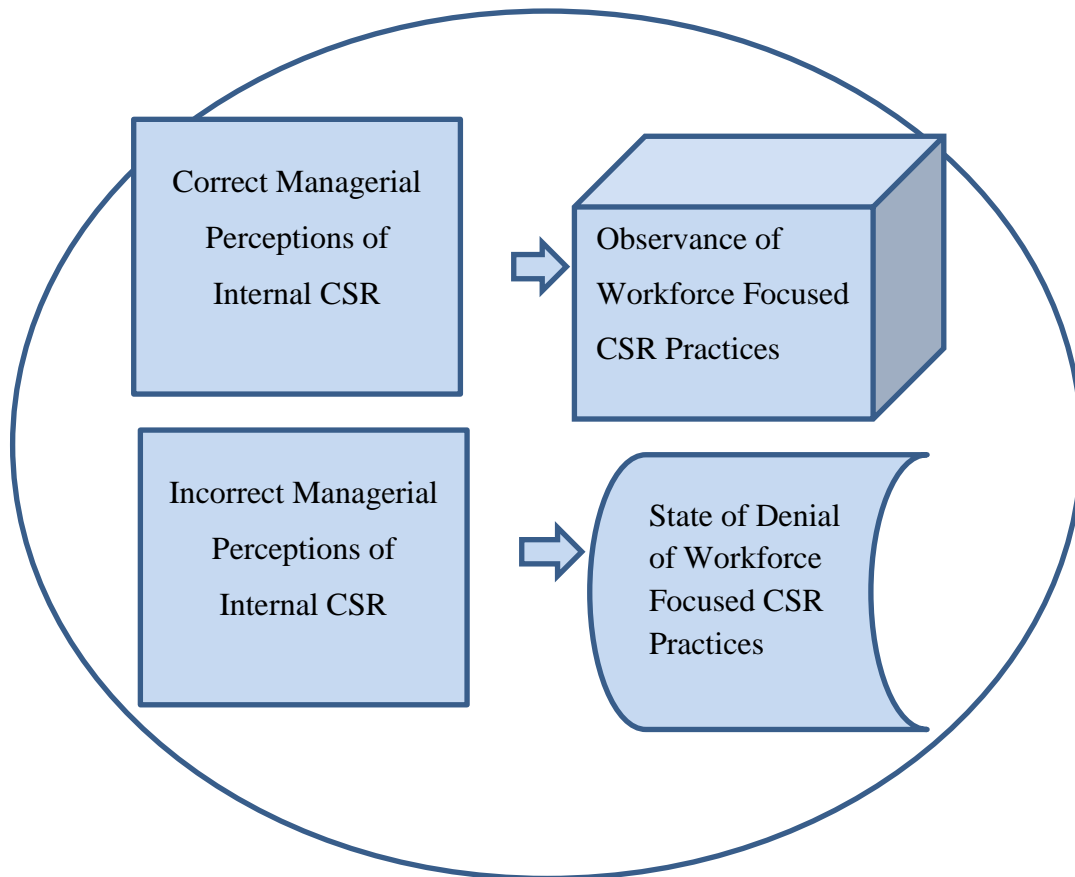
The findings that are based on the participants' interviews, field observations and documentary evidences are summarized below:

- a. Majority of the managers had a mindset of considering the spending on workforce related CSR as a cost with no return.
- b. Most of the managers considered workforce related CSR as a compulsion, imposed by the local laws and international buyers.
- c. The managers were found having limited awareness of internal CSR. This kept their obligations restricted to contribute remittances for Employees Old Age Benefit Institution (EOBI) and Employees Social Security Institution (ESSI). The organization was paying monthly subscriptions to these institutions only against partial strength of the employees, instead of their full strength.
- d. It was found that there were serious lapses in timely disbursement of salary, and salary package was insufficient to meet the standards of the living wages.
- e. Lack of benefits like bonuses, employees' provident fund, low cost meals, recreational amenities, suitable breaks and adaptable work timings were observed.
- f. Emergency response mechanism and the condition concerning occupational health and safety were quite below the desired standard.

4.6 Outcome Model

After having gone through the results of the study, an outcome model of managers' perceptions of internal CSR leading to observance or state of denial of workforce focused CSR practices in the organizational context, is emerged as under (illustrated at Figure 2):

- a. Correct managerial perceptions of internal CSR lead to the observance of workforce focused CSR practices in the organization.
- b. Incorrect managerial perceptions of internal CSR lead to a state of denial of workforce focused CSR practices in the organization.

Figure 2*Outcome Model of Managerial Perceptions of Internal CSR*

V. DISCUSSION

The study validates previous research carried out on the impact of managers' intentions to involve in socially responsible behavior in the organizations (Feder & Weibenberger, 2019). The findings of the study also endorse that managers' realistic perceptions influence the organizational policy formulation and its execution, and all-encompassing effect on the organization (Kukanja & Planinc 2018; Moliner et al., 2019). The findings also validate that implementation of CSR practices by the managers can positively contribute toward nurturing organizational trust, enhancing workers' affective commitment and job satisfaction (Gaudencio et al., 2017, 2020).

The studied organization was found facing serious shortcomings in the internal CSR aspects like wellbeing of employees, occupational health and safety, adequate firefighting equipment and emergency response preparedness, equal opportunities, fair compensation and benefits, training and development, and work life balance. This state of affairs amounts to be exploitation of the labor in textile industrial setups as also indicated by Arslan (2020). The implementation of such employee-centered CSR practices is absolutely required to motivate workers to perform their job with enthusiasm, and might strengthen their trust and attachment with the organization. This validates research carried out by Deng et al. (2020) and Jia et al. (2019).

Conversely, managers' incorrect perceptions of internal CSR may result in the negation of the workforce focused CSR practices, which might ultimately lead to the workers' mistrust and impede their physical and psychological wellbeing. Off late, it was revealed that the case study organization had to shrink its business to half of its capacity due to disappointing financial performance. It is argued in the backdrop of the "CSR-CFP virtuous cycle" study carried out by Tangamani et al. (2018), that denial of workforce focused CSR practices could be one of the major causes leading to unsatisfactory financial performance and this is high time that the organization's management shifts its paradigm towards the right direction. It also validates the argument of Smith (2020) that employees being most valuable asset cannot be treated as a cost rather, spending on them should be considered as investment.

It is argued that implementation of CSR can augment in accelerating the achievement of UN Sustainable Development Goals particularly, the sustainable goals that fall under the domain of internal CSR. These include assurance of equal opportunities, productive employment and decent work for women and men,

equal pay for work of equal value, protection of labor rights and promotion of safe working environments for all workers, assurance of participatory and representative decision making at all levels, ensuring healthy lives and promoting wellbeing and lifelong learning opportunities.

5.1 Implications

The managers' perceptions of internal CSR practices on correct lines are very important for the workforce. It is obvious that managers' incorrect assumptions of workforce related CSR practices can deprive the workforce from their physical and psychological wellbeing including health and safety, equal opportunities, fair compensation and benefits, training and development and work life balance. Management of the case study organization needs a major paradigm shift to take care of the social responsibility regarding their workforce. For that purpose, the managers must be educated on the concept thoroughly. The study might be beneficial for the managers, workers, other stakeholders and policy makers, and consequently, socioeconomic development of the country.

5.2 Conclusion

The study concludes that the knowledge, training and the commitment to implement ICSR are likely to bring managers' perceptions on the right track otherwise; healthy CSR practices would remain thwarted. Most of the managers perceived that internal CSR practices concerning the workforce are a liability with no benefits. Consequently, the workers' needs remain frustrated. Authors found that no proper CSR policy exists in the organization; workers are facing compromised conditions concerning health and safety, deficient compensation and benefits, lack of training and development and absence of work life balance. The overall situation clearly indicated the negation of internal CSR practices in the explored organization. Perhaps, the study results may be applicable on many other organizations as well.

5.3 Recommendations

The organizational managers must have correct perceptions of ICSR towards the workforce, and the professional trainers must carry out their periodic trainings in this perspective. Organizations should have dedicated CSR monitoring and implementation protocols. Money spent on employees' wellbeing should be seen as an investment with far higher returns, and not an undesired cost. The organizations must accord highest priority to the employees' physical and psychological wellbeing including health and safety, work life balance, training and development, and fair compensation and benefits that are likely to give multiple benefits to the organizations, directly and / or indirectly. An effective external monitoring mechanism at government level that may ensure workforce focused CSR practices in the industry was required. This will also ensure taking SMEs on board to augment the attainment of UN Sustainable Development Goals, specifically those falling under the domain of ICSR.

5.4 Limitations of the research and future options

Present research adopted a single case study design exploring internal dimension of CSR in a textile enterprise of medium size. It is necessary to investigate large sized as well as small sized organizations in other industrial sectors through multiple case studies. Exhaustive exploration of CSR practices on the external dimension of CSR is also required in future studies. The studies may be extended to the public sector organizations as well.

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