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ORIGINAL ARTICLE

Corporate Social Responsibility Influence on Organizational Performance: Moderating Effect of Corporate Reputation

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Abstract

Background: This study emphasises the role of CSR in strengthening corporate reputation of an organization. CSR has been examined as predictor to corporate reputation, but the underlying mechanism has rarely been investigated. The relationship between corporate social responsibility and organisational performance is investigated empirically in this study. Based on a comprehensive literature study, the conceptual framework predicted role of corporate reputation as a moderator on CSR-organizational performance linkages, may lead to the organization's corporate reputation being built.

Objectives: To explore the link between corporate social responsibility and organizational performance from the perspective of employees working in FMCG companies and also association with corporate reputation as a moderator on this relationship.

Material and methods: This is Descriptive research. The study used a cross-sectional research design with exposure and outcome restrictions. Data was collected from 98 employees working in an FMCG company, and analyzed using PLS-SEM.

Results and conclusion: – Results shows that CSR has a considerable impact on company performance, according to empirical findings. The study demonstrates that corporate reputation has favorable impact on organizational performance. And also found a negative connection between CSR and corporate reputation, which is counter to our expectations.

Keywords: Corporate social responsibility, Organizational performance, Corporate reputation, FMCG

1. Introduction

Over the years, CSR and its impact on organizational performance (OP) have got a lot of attention from researchers all over the world (Stanwick & Stanwick, 1998). However, some research looking into the direct link between CSR and organizational success has come up with mixed conclusions. While some researchers have found a

favorable relationship between Corporate social responsibility as well as OP (Van Beurden & Gössling, 2008), others have found a negative relationship. Some academics have concluded that there is no link between the two conceptions (Aupperle et al., 1985). Although previous research has provided crucial input into the direct relationship between CSR as well as OP, several studies had significant flaws, such as failing to account for

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moderating variables that may influence the CSR-OP relationship.

In research by [Jamali and Karam \(2016\)](#), fewer studies have been undertaken on the responsibilities of CSR like ethical, legal, economic, and discretionary responsibilities; thus, more such study is required. These responsibility dimensions have also been demonstrated to have a favorable impact on organizational performance ([Waddock & Graves, 1997](#)). By treating these four characteristics as independent variables and analyzing their impact on organizational performance, the current study aims to make a substantial contribution to the CSR research domain. The role of corporate reputation as a moderating factor in this relationship is also investigated in this study. As a result of globalization, multinational corporations have been increasingly worried about their reputation in environmental and social responsibilities ([Mishra et al., 2021](#)), resulting in a powerful movement forward into CSR ([Kramer, 2007](#)). As a result, businesses are constantly engaging in CSR initiatives to demonstrate and advertise their social and environmental sustainability, as well as their obligation. Organizations must understand the impact of CSR on overall organizational performance because it is viewed as a collection of sustainable practices within a multi-stakeholder framework. Also, Employment and the Indian economy are favorably correlated. ([Shukla et al., 2021](#)). However, limited efforts have been made in industrialized economies to examine CSR-OP linkages ([Petrenko et al., 2015](#)). The impact of corporate reputation as a mediator between CSR and OP is also unknown, particularly in European enterprises wherein CSR is more prominent than in the United States and other developed and undeveloped countries ([Welford, 2005](#)).

According to a few studies, CSR has a positive impact on organizational performance by improving business reputation among a variety of stakeholders ([Greening & Turban, 2000](#)). Such studies, on the other hand, are unable to explain how company reputation influences the association between CSR and organizational success. [Kim, 2011](#) indicated that well-known companies were considered to be best-practice businesses when it came to reporting sustainability data. Firms with a bad reputation, on the other hand, seem more interested in developing a better reputation using CSR, according to [Yoon et al., \(2006\)](#), because it is considered that an organization's socially responsible behavior favorably impacts stakeholders' perspectives.

As a result, corporate reputation should indeed be regarded a moderator of the CSR-OP interaction. According to this study, the association between Corporate social responsibility and organizational performance varies depending on the firm's reputation. As a result, the moderating effect of corporate reputation on the association between CSR and OP is investigated in this study.

It's worth noting that, on average, well-known European firms exhibit a comparatively higher level of social behavior than well-known American firms ([Sotorro & Sánchez, 2008](#)). It is therefore possible to demonstrate the moderating effect on CSR-OP links of a representative sample of European firms' corporate reputations. Earlier, reputation was thought to be a moderator in other, diverse situations such as customer attitude and behavioral reaction, brand attitude, satisfaction of customers, and loyalty. ([Boateng & Okoe, 2015](#)). Furthermore, corporate reputation is still not investigated experimentally from the perspective of the CSR-OP link. A sufficient foundation exists, then, to investigate the impacts of this factor on the CSR-OP association. Data from an FMCG organization in India is used to examine the relationship between CSR and OP, with the reputation of the company acting as a moderator. An inclusive model based on an association between CSR and OP is proposed by utilizing strategic paradigm literature. The term "fast moving consumer goods" (FMCG) refers to goods that are frequently purchased and sold quickly, including such detergent, cosmetics, toothpaste, shaving equipment, and soaps ([Bhatt & Bhatt, 2016](#)). Thus, this research is critical to the understanding of the complex interaction between CSR and OP, which is moderated by the reputation of the company.

This study contributes to the CSR literature by analyzing four CSR responsibilities in the context of the FMCG organization in India. The study's findings on how CSR and OP's relationship can be moderated by a company's reputation can be helpful to businesses. Several studies have examined the influence of corporate reputation on the relationship between CSR and marketing variables ([Boateng & Okoe, 2015](#)), but this study will be new to investigate how corporate reputation affects the relationship between CSR and OP ([Singh & Misra, 2021](#)).

The theoretical underpinning and hypotheses creation process for all of the selected variables are presented in the following sections, which serve as a backdrop for the empirical investigation. Following that, the paper goes on the methodology and data

collection process, as well as how they were analyzed. The results are then presented, together with a discussion of the results and their ramifications. The conclusion, as well as the study's limitations and recommendations for further research, are presented in the last part.

2. Theoretical foundation and hypotheses development

The present literature review focuses on three main constructs of interest in the context of this proposed research: Corporate Social Responsibility (CSR), Organizational Performance (OP), and Corporate Reputation (CR).

2.1. Corporate social responsibility (CSR)

"The traditional definition of CSR holds that a firm is responsible if it produces goods and aims to maximize profit (Greenwood, 2007). In 1991, Carroll noted, "Both social responsiveness and corporate social responsibility (CSR) grew in popularity at the same time. CSR focused on the business obligation and motivation, neglecting action and performance, whereas social responsiveness focused on the company's position in the community. How corporations see CSR has changed dramatically in recent years. Organizational performance is being enhanced by businesses to prosper and adapt in today's competitive environment (Obeidat and Tarhini, 2019). Various new management tools and managerial philosophies are being implemented by organizations to achieve better results and higher profit margins. After receiving a lot of attention in the 1970s, the concepts of corporate social performance and corporate social responsibility are still relevant today (Albdour & Altarawneh, 2012). Researchers and executives have seen how the concept of corporate social responsibility has developed from an insignificant and doubtful concept to an important study focus. Adopting a socially responsible business strategy has become a must for organizations. Due to a wide range of social, economic, legal, ethical, and discretionary factors influencing organizations' decision-making, it is no longer possible to rely solely on economic management to achieve goals (Chahoud, 2007).

Additionally, a wide range of stakeholders, such as governments, authorities, non-governmental institutions, activists, socially conscious investors, and many others, put pressure on firms to be more socially conscious and act as part of this commitment (Gross & Holland, 2014). A comparison of Indian corporate social responsibility (CSR) practices and trends with

others in Asia and throughout the world was made as part of the study, which examined the worldwide CSR phenomenon. There are two Indian corporations in the top two places in most CSR criteria, including governance codes and policies; CSR strategy and communication; corporate environmental disclosure; community investment; and the total industry score.

However, according to (Turcsanyi & Sisaye, 2013), organizations engage in corporate social responsibility for a myriad of purposes, many of which assist in strengthening their overall financial portfolio. Some of these motivations include complying with government requirements, enhancing a public image, providing greater openness for investors, and enhancing economic performance.

2.2. Organizational performance (OP)

In an era of globalization and digitization, organizational performance has now become a critical issue for businesses to deal with, among other challenges. A corporate or non-profit organization's success or failure can be determined by its organizational performance, according to research. Consequently, firms seek to enhance their performance (Almajali et al., 2015).

As a result, businesses must identify the factors affecting their output and take the required actions to create them available to their customers. Work processes, group communication skills, workplace culture and image, regulations, leadership, and an atmosphere that supports innovation and creativity are all factors that contribute to an organization's overall effectiveness (Cho, 2011). Many adjustments have been made to the idea of organizational performance over the years. In the 1950s, the phrase "organizational performance" was established to characterize how well a company achieved its objectives. As early as the 1960s and 1970s, one way to measure an organization's success was to look at how well it could take advantage of the resources it had access to and put them to work for it. In the 1980s and 1990s, organizational performance was described as the ability to accomplish goals (effectiveness) with limited resources (Efficiency). Organizational performance has been defined in numerous ways in the twenty-first century. Gandhi et al. (2021) reviewed metrics of organizational success for Indian technology organizations. An organization needs to be able to address both its survival demands and the needs of the technology it serves (Shukla & Mishra, 2022). People, physical resources, and capital resources are all intertwined in an organization's pursuit of a common goal.

Organizational performance implies a set efficiency of personnel, groups, and the overall organization. Individual performance (Tseng & Lee, 2014). As part of this investigation, nonfinancial measures will be utilized to gauge how well the company is doing in general.

3. Corporate social responsibility and organizational performance

Theoretically, CSR and company performance are linked in a good way. Previous research on the link between corporate social responsibility and financial performance has yielded inconsistent results, which could be due to a range of factors. Some variables may mitigate this link, which could be one cause. Another issue is that earlier CSR perception research has primarily concentrated on consumers' impressions of CSR efforts, with little consideration paid to employees' perceptions (Shukla & Mishra, 2021). Internal stakeholders' agreement or cooperation is more significant than external stakeholders' agreement or cooperation when it comes to implementing CSR practices (Pearce & Ensley, 2004). A shared vision has been found in several studies to improve the overall innovation effectiveness and performance of the company (Pearce & Ensley, 2004). Choi et al., (2018) found that how CSR is viewed has a big impact on how well a company performs. Therefore, it is hypothesized that-

H1. Corporate Social Responsibility has a positive effect on Organizational Performance.

3.1. Corporate reputation

A combination of attributes attributed to a corporation and extrapolated from its prior acts and capacity to optimize business outcomes determines its corporate reputation. It also has something to do with a stakeholder's faith in the company's capacity to perform. A company's corporate reputation can be improved in a variety of ways, including financial stability, high-quality goods and services, superior administration, and market competitiveness. Greening and Turban (2000) suggested that CSR practices have a positive association with a firm reputation, which benefits in hiring brilliant future employees, based on social identity theory and corporate success has been measured based on the efficiency of physical capital (Yadav, 2016). Social involvement, on the other hand, differs by industry, with some companies focusing more on environmental responsibilities and others seeking to meet stakeholders' expectations to maintain a

positive reputation. Furthermore, stakeholders who believe in conducting business in a socially responsible manner are more likely to identify with the firm's social practices, and, more importantly, will make strategic decisions to maintain these practices in the most profitable way possible for the firm (Kaushal, 2018), allowing them to benefit from its reputation. Zhu et al. (2013) revealed a favorable association between CSR and business success when using corporate reputation as a mediator. However, there is a fundamental difference in how corporations build their reputation through CSR.

According to certain studies, well-known corporations are more concerned with CSR than others (Kim, 2011). Furthermore, according to some studies, companies with a bad reputation are more likely to engage in CSR because they believe that doing so will enhance stakeholders' perceptions of the company. The potential to build a company's reputation as a result of CSR has been identified as having the ability to mold socially responsible behavior and positive opinions among stakeholders (Singh & Misra, 2021). When an organization's reputation and corporate social practices are in sync, it produces better results. According to the preceding discussion, it is hypothesized that:

H2. Corporate Reputation has a positive impact on Organizational Performance.

H3. Corporate reputation moderates the relationship between Corporate Social Responsibility and organizational performance.

4. Data and methodology

4.1. Sampling and data collection

The data was gathered from employees of Dabur, an Indian fast-moving consumer products company. To reduce the effect of CSR activities on perceived CSR, a single firm with a storied record of being socially conscious (Welford, 2005) was chosen. Employees from diverse departments in India made up the study sample.

As a result, data was collected using a non-probabilistic sampling approach known as convenience sampling. The questionnaire that was used to gather primary information was disseminated online. For this study, a total of 98 responses were considered. A self-structured questionnaire was used to collect data. The questionnaire was created using Google Forms, and the link was distributed to staff at the chosen company. Respondents were given the option of responding at their leisure, which resulted in

higher-quality results. The data was automatically stored in the accompanying excel document, which could be downloaded.

4.2. Questionnaire and measurement

The current study questionnaire was separated into two portions. The first section of the questionnaire asked questions about the scale items (indicators) that were chosen to measure each construct based on existing measures or scales similar to them. All items were measured using a five-point Likert scale, with five being “Strongly Agree” and one as “Strongly Disagree”, except for organizational performance, in which five was “Much Worse” and one was “Much Better”. CSR variable was measured using a 16-items scale designed by (Maignan et al., 1999). Organizational performance was measured using a 12-item scale based on Delaney and Huselid (1996) and Katou and Budhwar (2006) and corporate reputation was measured using a four-items scale from Fombrun et al., (2000). The second portion was of demographic characteristics questions.

All first-order constructs have a reflecting and formative measurement, with the indicators understood to be effects of the latent variable (Hair et al., 2010). However, the second-order constructs (corporate social responsibility) have a reflective-formative measurement because the first-order variables are considered to generate the second-order variables, i.e., modifications in the first-order variables will cause fundamental shifts variable (Jarvis et al., 2003).

4.3. Data analysis

The proposed model was analyzed using partial least squares structural equation modeling (PLS-SEM) with Smart PLS 3.0, which is a multivariate data analysis technique extensively used in the social sciences. It was also utilized to validate the measures that had been devised and to test the hypotheses. This method easily combines both reflective and formative measurements, and its data assumptions are less restrictive (Hair et al., 2011). Several statistical techniques were used, including CFA to determine the goodness of the model fit, composite reliability (CR), Cronbach alpha, and average variance extracted (AVE). We evaluate the link between the constructs, and the moderation effect, and determine the coefficients to test the hypotheses using the structural model (path analysis).

5. Results

5.1. Model assessment

There are two steps to evaluating the conceptual framework using PLS analysis. The initial stage is to use CFA to test the measurement (outer) model, and then we focus on convergence and discriminant reliability while analyzing the proposed conceptual model. The average Cronbach Alpha values, composite reliability (CR), and average variance retrieved were used to determine convergent validity (AVE). According to a previous study, convergent validity looked at the likelihood of items being related to the proposed framework of other model constructs. The least acceptable values for CR, AVE, and Cronbach Alpha, respectively, are 0.70, 0.50, and 0.70. In addition, SEM was used to test the assumptions in this study. The second phase entails evaluating the structural (interior) model as well as the relationships between constructs as defined by the research model. The PLS run is given in Fig. 2.

5.2. Assessment of measurement model

5.2.1. Reflective measurement

Confirmatory factor analysis (CFA) was used to test the questionnaire's validity. CFA was carried out by evaluating the measurement model. Measuring the link between indicators and constructs is what measurement model evaluation entails. Internal consistency, convergent validity, and discriminant validity were assessed. The measuring model evaluation will be partitioned to distinguish between reflective and formative constructs because the model has both.

Corporate reputation is one of the reflective constructs listed in the suggested conceptual framework. The corporate social responsibility construct is a high-order reflective-formative construct, whereas organizational performance is a formative construct (Fig. 1).

Cronbach's alpha and composite reliability were used to determine internal consistency. Cronbach's alpha values were greater than the suggested 0.7 values (Hair et al., 2012). Hair et al. (2012) found that composite reliability ranged from 0.7 to 0.91 (Table 1). As a result, internal consistency was discovered.

Convergent validity was determined by analyzing outer loadings and extracting average variance. The factors with a lower than recommended 0.7 value were eliminated (ECO1, ECO2, DIS4, DIS5, ETH1, ETH2, LEG2, LEG4). The AVE values were discovered to be more than 0.5. (Table 1). As a result, the

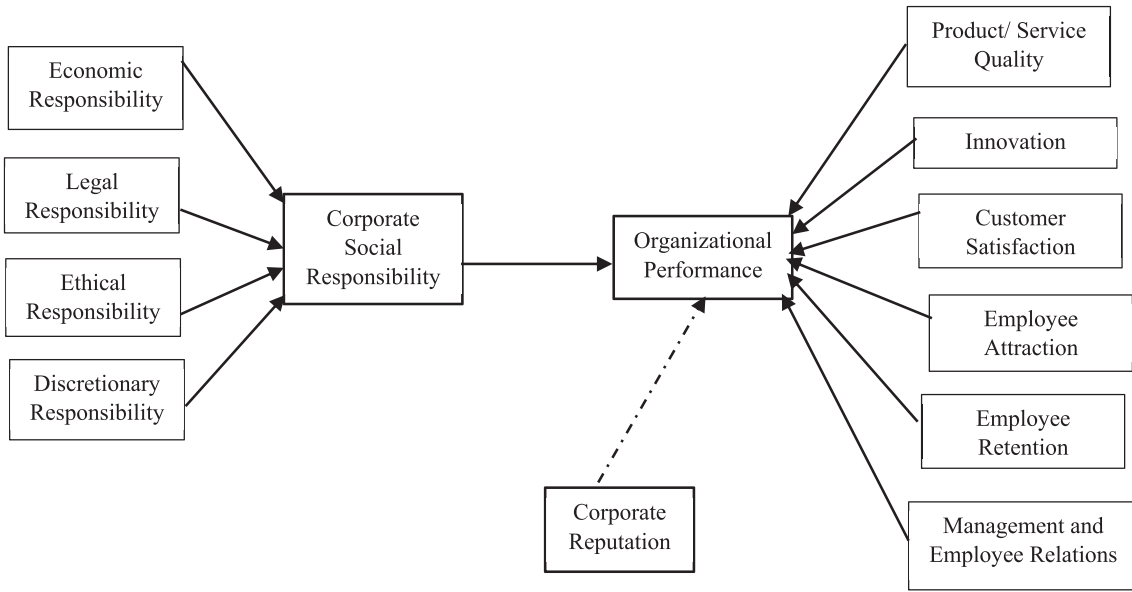


Figure 1. Conceptual Framework.
Source: Author's Compilation

concept of convergent validity was formed. Cross-loadings and the Fornell-larcker Criterion were used to determine discriminant validity (1981). Cross loading was not an issue because the factors had larger loadings on their parent construct than other constructs (Hair et al., 2012). The AVE values were higher than the squared correlation values for the other components (Fornell-larcker, 1981). As a result, discriminant validity was determined

(discriminant validity was only tested for reflective constructs, such as corporate reputation) (Table 2).

Confirmatory factor analysis (CFA) was used to test the questionnaire's validity. CFA was carried out using a measurement model evaluation. Measuring the link between indicators and constructs is what measurement model evaluation entails. Internal consistency, convergent validity, and discriminant validity were assessed. Cronbach's

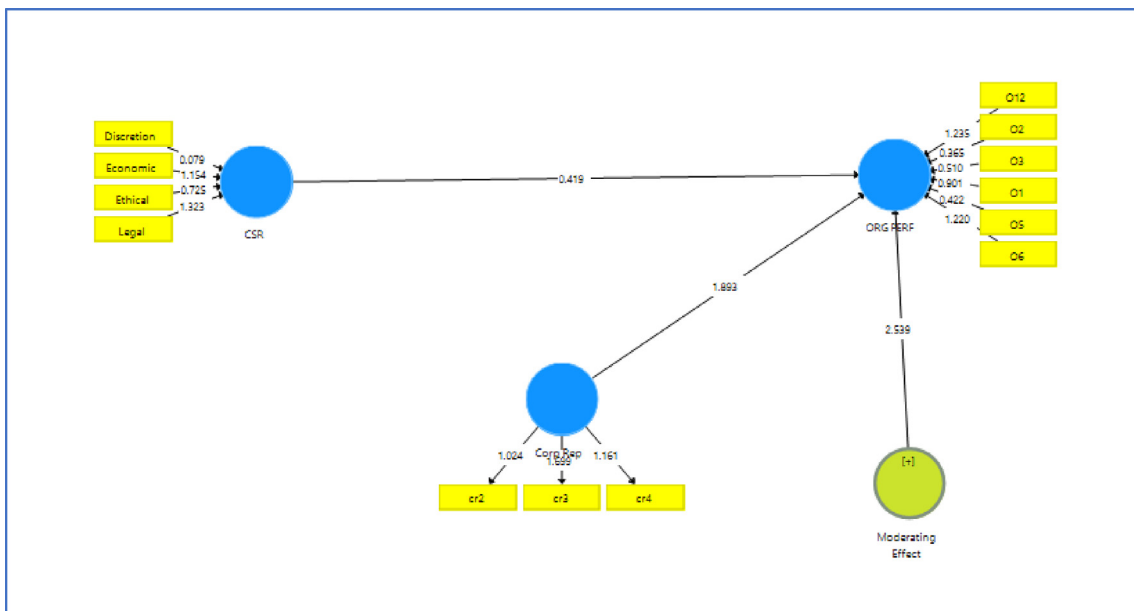


Fig. 2. PLS run of conceptual model.

Table 1. Loadings, validity, reliability.

Items	Factor loadings	Cronbach's Alpha	Composite reliability	AVE
Corporate Social Responsibility				
Economic Responsibility				
Eco3: We closely monitor employees' productivity.	0.887	0.744	0.887	0.796
Eco4: Top management establishes long-term strategies for our business.	0.898			
Legal responsibility				
Leg1: The managers of this organization try to comply with the law.	0.854	0.671	0.813	0.685
Leg3: We have programs that encourage the diversity of our workforce (in terms of age, gender, or race).	0.800			
Ethical Responsibility				
Eth3: Fairness toward co-workers and business partners is an integral part of our employee evaluation process.	0.886	0.541	0.858	0.752
Eth4: A confidential procedure is in place for employees to report any misconduct at work (such as stealing or sexual harassment).	0.848			
Discretionary Responsibility				
Dis1: Our business supports employees who acquire additional education.	0.742	0.740	0.852	0.659
Dis2: Flexible company policies enable employees to better coordinate work and personal life.	0.869			
Dis3: Our business gives adequate contributions to charities.	0.819			
Corporate Reputation				
CR3: I really identify with this company.	0.849	0.694	0.866	0.764
CR4: You are familiar with the products that enterprises provide to consumers	0.899			

Table 2. Discriminant validity.

Fornell-Larcker Criteria							
	CSR	CORP REP	ECO R	LEG R	ETH R	DISCRET R	ORG PER
CSR	0.575						
CORP REP	0.71	0.71					
ECO R	0.806	0.519	0.63				
LEG R	0.832	0.663	0.533	0.706			
ETH R	0.916	0.652	0.653	0.7	0.676		
DISCRET R	0.847	0.561	0.609	0.578	0.72	0.697	
ORG PER	0.199	0.464	0.127	0.237	0.139	0.17	
Cross Loadings							
	CSR	CORP REP	ECO R	LEG R	ETH R	DISCRET R	ORG PER
ECO3		0.518					
ECO4		0.551					
LEG1		0.306					
LEG3		0.326					
ETH3		0.515					
ETH4		0.476					
DIS1		0.388					
DIS2		0.480					
DIS3		0.353					
CR3		0.849					
CR4		0.899					
O1		0.518					
O2		0.114					
O3		0.108					
O4		0.038					
O5		0.092					
O6		0.201					
O7		0.225					
O8		0.095					
O9		−0.031					
O10		0.042					
O11		0.076					
O12		0.270					

Table 3. Multicollinearity Statistics (VIF) for indicators.

VIF for Indicators	
<i>Discretionary</i>	1.891
<i>Legal</i>	1.238
<i>Ethical</i>	1.794
<i>Economic</i>	1.593
O1	1.183
O2	1.179
O3	1.265
O5	1.262
O6	1.365
O12	1.147
CR1	1.16
CR3	1.319
CR4	1.346

alpha and composite reliability were used to determine internal consistency. Cronbach's alpha values were greater than the suggested 0.7 (Hair et al., 2012). Hair et al. (2012) found that composite reliability ranged from 0.813 to 0.887. As a result, internal consistency was discovered (Table 1).

5.2.2. Formative measurement

Corporate social responsibility (second-order construct) and organizational performance are the formative constructs provided in the proposed model. Tests of measurement quality for a second-order factor model should, by analogy, be conducted in the same way as tests of first-order factors (Chin & Todd, 1995). As a result, the quality of second-order construct measurement is evaluated in two stages: first, at the first-order construct level, and then at the second-order construct level, with first-order constructs serving as indications of second-order construct quality (Hair et al., 2010).

The weights of the first-order constructs on the second-order constructs were explored to discover if

each first-order construct contributed to the construction of the second-order construct (see Table 3). Hair et al., 2011; Chin & Todd, 1995). Lower-order construct weights are especially important for a formative higher-order construct since they reflect the higher-order construct's actionable drivers (Becker, Klein, & Wetzels, 2012).

All first-order construct weights are significant, showing that the theoretically envisioned role of first-order constructs in the production of reflective-formative second-order constructs has empirical support, demonstrating a sufficient level of validity (Hair et al., 2011; Urbach & Ahlemann, 2010). The weights are also bigger than 0.10, and their sign corresponds to the underlying hypothesis (Andreev, Heart, Maoz, & Pliskin, 2009).

Another important criterion for determining the validity of first-order ideas is multicollinearity. In contrast to constructs with a reflective measurement, where multicollinearity across construct items is desirable, excessive multicollinearity amongst formative first-order constructs may destabilize the model and lead the weights to be non-significant and hence redundant (Hair et al., 2011). If the first-order constructs are highly correlated, they're probably tapping into the same construct component (Petter, Straub, & Rai, 2007), therefore the second-order construct shouldn't be formative. To ensure that multicollinearity was not present, the variance inflation factor (VIF) was measured, with values ranging from 1.147 to 1.891, substantially below the normal cut-off criterion of 5 (Hair et al., 2011).

It's critical to look at the formative concept's nomological validity at the second-order construct level, that is, whether it has the intended meaning. The strength and significance of the relationships

Table 4. Higher order constructs validity.

HOC	LOC	Outer Weights	T Statistics	P Values	Outer Loadings	VIF
CSR	ECONOMIC	0.245	0.99	0.032	0.633	1.593
	ETHICAL	0.452	2.176	0.03	0.548	1.794
	LEGAL	0.439	1.916	0.005	0.684	1.238
	DISCRETIONARY	0.832	3.468	0.001	0.844	1.891

Table 5. Testing of hypotheses.

Hypotheses	Beta value	T Value	P value	Result
H1: Corporate Social Responsibility has positive effect on Organizational Performance	0.803	7.704	0.030	Significant
H2: Corporate Reputation has positive effect on Organizational Performance	0.663	9.35	0.000	Significant
H3: Corporate reputation moderates the relationship between Corporate Social Responsibility and organizational performance	0.437	2.45	0.014	Significant

Note: Hypothesis were tested at a 5% level of significance.

between the second-order reflective-formative construct and other constructs in the study model, which are projected to be large and significant based on previous research, may reflect this (Henseler & Sarstedt, 2012).

5.2.3. Validating higher-order constructs

The higher study construct of the study was Corporate Social Responsibilities, which was built on four lower-order constructs: discretionary, ethical, economic, and legal responsibility. Outer Weights, Outer Loadings, and VIF were used to establish higher-order construct validity. It was discovered that the outside weights were significant. Furthermore, each of the lower-order structures had outside loadings greater than 0.50. (Hair et al., 2016). Finally, VIF values were evaluated for collinearity, and all VIF values were fewer than the suggested value of 5. (Hair et al., 2016). The HOC validity has been established because all criteria have been met (Table 4).

The structural model describes how constructions are related to one another (or hypothesis testing). Three hypotheses were proposed (Table 5). The hypotheses H1, H2, and H3 were determined to be significant. Corporate Social Responsibility has a favorable effect on organizational performance (H1; $b = 0.803$, $t = 7.704$), which supports H1. Corporate Reputation has a favorable effect on Organizational Performance (H2; $b = 0.663$, $t = 9.35$), which supports H2.

The impact of the third variable on the connection between two variables is known as moderation. In this study, the impact of business reputation on the relationship between corporate social responsibility and organizational performance was investigated. The results were double-checked using the bootstrapping method. H3 was shown to be true because corporate reputation moderates the connection between corporate social responsibility and organizational performance ($b = 0.437$, $t = 2.45$), implying that corporate social responsibility has a considerable impact on organizational performance.

R square had a value of 0.427, and the adjusted R square had a value of 0.395. The value of f square was also discovered to be between 0.1 and 1.4. With an SRMR of 0.116, the model demonstrated significant predictive relevance.

6. Conclusion and suggestions

The current study looked at the effect of employee perceptions of CSR on organizational performance, taking company reputation into account as a moderator. Despite past research on organizational

performance, financial viability, and financial factors, there are persistent problems regarding how a company's main goal is not profitability, but also social and environmental goals. In this setting, the determination of organizations to act as responsible members of society is critical. Corporate social responsibility has a considerable impact on company performance, according to empirical findings. Furthermore, the study demonstrates that business reputation has a favorable impact on organizational performance. The study found a negative and significant connection between CSR and business reputation, which is counter to our expectations.

This research offers multiple insights on various areas of CSR and related practices in a company. Positive impressions of an organization's social engagement contribute to higher organizational performance, according to empirical research. Also, increasing job balance and better organizational performance are benefits of better people management strategies (Dhanya & Kinslin, 2016). These findings will assist managers in inspiring employees to exceed community and consumer expectations in each dimension beyond their company's positive outward image. In addition, the findings of this study may aid decision-makers in developing effective CSR policies and investment strategies to improve organizational performance. When analyzing the benefits of CSR on company performance, previous research has also underlined the importance of such relevance in terms of features of emerging economies (Amini & dal Bianco, 2017). Furthermore, these studies focused on how the community and customers saw a company's social activities, as well as how these stakeholders viewed the overall performance of the corporation. As a result, our study argues that, in terms of managerial implications, businesses should view CSR as the most significant predictor of all micro and macro factors affecting total organizational success.

Following the aforementioned research findings, we infer that a firm's reputation, fundamental values, and overall organizational performance are all influenced by managerial perceptions of CSR and social actions. Three hypotheses were investigated using a hierarchical regression model, all based on the theoretical viewpoint of a strategic existing literature. According to the results of the survey, CSR is linked to organizational success in a direct and significant way. The significant and negative interaction between Corporate social responsibility and corporate reputation on the connection between CSR and organizational performance, which was opposite to our hypothesis, was one of the study's most intriguing findings. This moderating result highlights the importance of CSR

as the primary influencing factor on organizational commitment for well-known corporate enterprises.

Although the findings have substantial implications, there are some limitations to this study that should be considered when interpreting the results. For starters, the study used an across-sectional research design with exposure and outcome restrictions. Rigorous experimental research should be included in future studies to establish a true cause-and-effect link. Second, the study looked at 98 employees of a Dabur, FMCG company to see if there were any CSR-organizational performance links. To acquire a better understanding of the nature of this link, future research could involve more FMCG companies and comparative analysis could also be done. Third, in this work, the researchers preferred to analyze the moderation effect using traditional hierarchical regression; nevertheless, they recognize that future researchers should evaluate their theoretical model using a structural equation modeling (SEM) path model of interactions.

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