

CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONAL PERFORMANCE: THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT

Muhammad Zia-ur-Rehman

Post-Doc Fellow & Faculty Member, Universiti Malaya/NDU Pakistan
drziaofficial@um.edu.my

Zarrar Bhatti

Research Scholar, National Defence University Islamabad, zararbhatti@gmail.com

Ribbat Khan

PhD scholar, Dept of LMS, NDU, Pakistan
Ribbatk.@gmail.com

ABSTRACT

The study focuses on corporate social responsibility as need of the hour. In current turbulent business environment, better employees' performance, high performance organization and productivity are the key points of discussion in every business company. Therefore, the study aims at organizational performance, as it is one of the major issues of business-oriented organizations all over the world. Here we studied the role of corporate social responsibility and what contribution can be made by organizational support within the setup. The study is quantitative in nature, where a self-administered questionnaire was distributed to collect data from selected respondents. A sample of 350 was selected, while only a total of 250 respondents sent back the feedback. After data screening, it was found that some questionnaires were not properly filled, so 23 questionnaires were discarded, and only 227 usable data sets were inserted. SPSS version 22 was employed to analyze the data. Findings show that there is a positive influence of Corporate Social Responsibility on organizational performance. Similarly, perceived organizational support also positively influences the association of both variables.

Keywords: Corporate social responsibility, Organizational Performance, Perceived Organizational Support, positivistic research.

INTRODUCTION

In now a days world, organizations influence daily lives of everybody (Greene et al., 2022) and organizations are conceptualized as a group of organized people who work together for a particular cause or purpose (Bittner, E., 1965). For an entity to achieve its goals, it should have a team and the work be divided among the team members accordingly. Analyzing the effect of social and environmental factors (Moggi et al., 2018) is also very important as they affect the way employees and the teams work, how they interact and communicate because that is how an organization succeeds. Apart from this, to achieve goals, an organizational structure is necessary which includes the rules, procedures, processes, responsibilities, how the information flows between different levels of the structure and how they are coordinated. Different organizations have different work environment, and an important role is played by organizational environment for the employees and for the entity (Islam et al., 2018). A work environment comprises of physical environment, social environment, and culture, which are all equally important respectively, as the factors such as social features and the physical conditions where one works, has an impact on workplace relationships, feelings of well-being, efficiency, and the employees' health.

Success is not something that comes easy, because organizations have to face numerous issues and some can be very challenging, including: turnover, productivity, process management, role specifications, customer satisfaction and relationship, innovation, and teamwork (Caliendo et al., 2020). Employees leave their companies frequently and in huge numbers, for which companies have to hire and train new people; operations can slow down because of not meeting the production quota, hence suffering from productivity losses; roles can be assigned to the wrong employee thus reducing efficiency; poor customer service can destroy the relationships with the customer; company can be left

behind in the race if it's not innovative enough with the ideas; teamwork being ineffective can decrease the productivity and make job difficult for the peers (Cho et al., 2009). Apart from all these problems, one of the major problems of an organization can be its low performance which is a serious issue in many organizations.

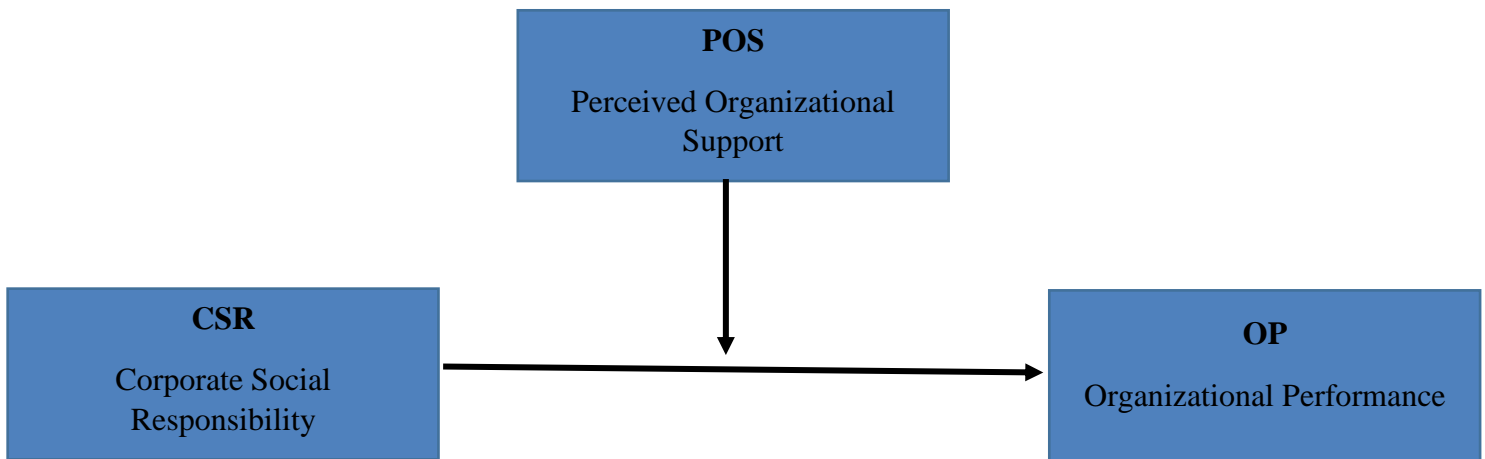
Organizational performance can be referred to as the study related to the achievement of its goals. It can also be conceptualized as comparing the expected outcomes to the actual outcomes (Berberoglu et al., 2018). Of the many problems for low performance of company, an unclear goal is one. Company goals provide a strategic planning, budgeting, organizational structure and talent management. If these goals are not defined and communicated clearly then it will be difficult for the employees and department to be consistent with quality work that attracts clients and customers to generate profit (Khan, Y., 2018). Another reason for low performance could be poor strategy and execution when companies try creating changes in an organization, this usually happens when the execution of the strategic roles are misunderstood by the leaders and not been communicated effectively enough to help employees to change and improve their performance. Other problems include deficiency in talent and resources, where some of the companies are unable to reach, attract or retain the talent and the resources that are required to obtain higher performance and be part of competition. Negative culture costs a business a lot of things and thus talent, time and money for hiring new employees as well as for the retention of employees need a lot of efforts. This puts small or low-end companies behind the race and in a difficult position to compete as they have to train their employees and also have to spend time and money in investing. Poor communication and marketing are also an issue to be addressed by an organization, as it cannot achieve great benefits if the customers are unaware of the products and services the company has to offer which are beneficial. Attracting customers and building a reputed brand would be impossible with lack of investment in promotion and market research.

It is because of these and many other problems that result in low performance give rise to lack of motivation for the employees, hence employee and client retention becomes difficult, profits decrease, market share value goes down and the danger for an organization to collapse emerge. Such multiple reasons related to the concerned issue are out of which corporate social responsibility (CSR) needs to be taken into consideration in relation to organizational performance (Advantage, C. 2020).

In the last decade CSR has become one of the vital business components for many reasons; such as playing a responsible role in sustaining the environment and augmenting firm's good repute among customers and third parties (Porter, 2006). It can be said that if a firm engages in business practices with the aim to bring improvements to the society; resulting profit maximization and satisfying shareholders, it tries to provide social benefits, and then in adverse circumstance, society supports the organization as well. Therefore, it is very crucial to research and study the effect of CSR on firms as there is always a debate on whether such investment is beneficial for an organization's performance or not. It is not the only the goal to be achieved by firm, but it also provides a foundation for developing strategies for its performance. The corporations must demonstrate their social and environmental concerns in a way they perform their business operations and interact with their stakeholders (Babalola, 2012). Researchers also emphasize bluntly on CSR by proposing that it is the responsibility of organizations to design processes in an environmentally friendly manner so that the waste can be managed in such a way that it does not harm any of its stakeholders (Mujahid, 2014).

By discussing the role of perceived organizational support (POS) with the relationship of CSR and organizational performance is essential and POS is considered as the perception of how an organization cares and values their employee's wellbeing. It is found to be quite important for the employee performance and wellbeing. It is a human nature that when even an individual is cared and valued, he/she shows affective motivation, commitment, and focus by heart, helping the organization reach its objectives and goals, keeping in mind that their improved performance be rewarded. Additionally, companies can have higher retention of employees and by attracting new work force, they can perform better and gain higher benefits.

THEORETICAL FRAMEWORK



The aim of this study is to establish the relationship between the independent variable (CSR) and the dependent variable (Organizational Performance - OP) and evaluate the effect of an organization valuing its employees’ contribution and well-being (Perceived Organizational Support - POS). Hence the following hypotheses are inscribed below:

Hypotheses

In this study, we have two hypotheses showing how corporate social responsibility links with organizational performance, also how perceived organizational performance impacts the relationship between CSR and OP.

H1: Corporate Social Responsibility has a positive and significant impact on Organizational Performance.

H2: Positive Organization Support moderates the association between CSR and OP.

REVIEW OF LITERATURE

In 2001, European Union had published in a paper that Corporate Social Responsibility can be defined as the voluntary action of integrating the social and ecological concerns of companies into the business actions and the association they have with their stakeholders. Fulfilling only the obligated legal concerns is not called as being socially responsible but also going the extra mile and investing more in the environment, in human capital and the stakeholder relations. Implementation of CSR shows how much a company wants to be economically viable, has a positive impact on the society and respects and preserves the environment. All these factors result in a positive impact on the organizational performance (OP).

Organizational performance is the analysis of a company’s performance regarding their goals and objectives. In short, it incorporates the actual outputs and result compared to the expected or intended outputs. This analysis focuses on shareholder value performance, financial performance and market performance. These three outcomes are really important as the shareholder value performance deals with how much a firm enriches the shareholders, financial performance calculates the operations and policies of a company in monetary terms and the market performance measures how good a company or their products can perform in the market, like how much the market share has risen, if sales were boosted after upgrading the product etc.

Corporate social responsibility (CSR) has been used by various types of companies for decades, trying to return to the society while also boosting the reputation of the brand. This managerial concept which we use today is primarily a twentieth century product which took shape in early 1950s. It has always showed a supportive effect on the performance of an organization. Factors like Positive Organizational Support, where an organization values its employee’s wellbeing and their contribution, also has an impact on this relationship of CSR and OP.

Corporate Social Responsibility

Looking at the origins of the concept of social responsibility, it can be traced way back to the ancient times of Roman law and can be seen in places like orphanage, hospitals and homes for old and poor. With the English Law, this concept was carried on during Middle Ages in academic, religious and municipal institutions and later expanded in following centuries where corporations were seen as an instrument for social development. During the eighteenth and nineteenth centuries, the poverty of the overall population in the English Empire and some of Europe was perceived as moral failure of the society. This religious approach gave rise to social reforms which perceived a series of social problems revolving around ignorance and poverty as well as female and child labor. There were growing concerns of the working conditions, employment and factory system criticism as well, especially in the United States (Mauricio et al., 2019).

Responsible companies have been existing for over a century before. But the official introduction of Corporate Social Responsibility got established as a term in 1953 by an economist Howard Bowen which he had in his published paper titled *Social Responsibilities of the Businessman*. Howard Bowen is the publisher who is often called as the father of CSR. However, the real rise of CSR in the United States was not until 1970s. Committee for Economic Development introduced the concept of the 'social contract' between society and businesses. The idea mentioned in this contract was that the companies function and exist due to public consent and therefore contributing to the needs of society is an obligation. CSR started evolving by 1980s as more companies continued social interest in their industry while being more receptive to stakeholders.

CSR became an essential strategy for a lot of organizations in early 2000s, with multi-million-dollar companies like Coca-Cola, Pfizer and Walt Disney utilizing this concept in their business processes and has been growing since then.

Organizational Performance

Organizations need to incorporate CSR for profit maximization, and one of the factors which leads to profit maximization is the organizational performance. According to the book 'Enhancing Organizational Performance' written by Daniel Druckman, as the organization theory suggests, it is clear that organizations do not adapt easily and not all those who adapt, are successful or effective. It also suggests that for organizations to survive, they must be compatible with their environments which include both internal and external conditions to influence their actions. There were 500 huge firms on the list by Fortune magazine in 1956 and only 29 out of all 500 remain today. This is how hard it is to maintain your performance and survive only, growing is even more difficult. There can be multiple factors to improve an already existing method a company is using to increase their performance and Positive Organizational Support (POS) can have a positive impact.

Perceived Organizational Support

Employee organization relationship is positively related to performance of the company. It was stated that the employees or colleagues can directly or indirectly affect the employees' sense of organizational support through constructive contacts or positive friendship network. POS also includes leadership style, internal social network and management communication inside an organization. Absence of these factors results in abusive management which leads to a low sense of organizational support from employees and hence their retaliation. Another factor discussed was that such contracts of relationship were positively related to organizational support whereas transactional contracts were negatively related. Such empirical studies show that the value between organizations and individuals had a significant and a positive influence.

CSR and Perceived Organizational Support

There has been a rapid growth in the individual level of corporate social responsibility (CSR). Studies where models are tested have showed that the CSR enables employees to bring their complete selves to workplace which results in more employee engagement. Researches have also showed that POS indicates competitive relation between CSR and OP.

Perceived Organizational Support and Organizational Performance

Decision-making process, even though it should be a highly reasonable one, must not be conceived without taking into consideration the less objective aspects like the emotional attachment of the employee towards the business or the degree in which the employee sees the organizational support. Employees that have such strong emotional connection to their job are more committed to it. However, such an attitude often arises in response to how employees perceive the organization's attitude toward

them. The more people feel appreciated, respected, and rewarded for their performance, the more they will endeavor to respect and achieve corporate standards and goals, demonstrating the degree to which workers trust their organization's admiration. Employees sell their "effort, loyalty, and commitment" for such conduct, which is based on reciprocity. Following the action-reaction principle, both parties engaged will reciprocate favorable treatment, resulting in reciprocal advantages. The employer (company) – employee relationship is widely seen as a personal one. Any favorable move will be more appreciated if it is viewed as a manifestation of the organization's good intent rather than the consequence of an external restraint imposed by legislation (such as a salary raise, a bonus etc.). Apparently, what we get is more valued when it is perceived as voluntary (based on choice and judgment) rather than incidental (for example, the result of applying the legislation). Perceived organizational support may serve as both an assurance that the company will provide aid in challenging work conditions and an incentive for good performance.

RESEARCH METHODOLOGY

This study consists of a methodology which covers the overall framework called as the research design, the research approach which incorporates various tools, techniques and procedures utilized to collect data, the research paradigm opted for and designing the proposed hypothesis with the obtained data.

The objective of the study is, to evaluate the association or relationship between the variables Corporate Social Responsibility, Organizational Performance and Perceived Organizational Support so the effect can be verified and examined thoroughly. The research focuses on the population target that is the fertilizer industry and the sample selected is 350 approximately. The majority of the research data was acquired from fertilizer sector middle level managers. This has been selected to understand relationship of CSR activities and the firm's performance with perceived organizational support as a moderator.

The industry in this project is the fertilizer industry, mainly in Pakistan, while the population for this project includes a sample of 350 individuals approximately. These individuals are mid-level managers from the fertilizer industry and the employees of Fuji Fertilizer Bin Qasim Limited (FFBL) are a target population sample.

Fauji Fertilizer Bin Qasim Limited (FFBL) is a well-known organization which is primarily deals in manufacturing and distribution of chemical fertilizers for the agriculture sector of Pakistan. FFBL is the sole manufacturer of DAP and Granular Urea in Pakistan. Its manufacturing plant is situated at Bin Qasim Industrial Zone, Karachi, and its registered office (Head Office) is in DHA Phase-2 Islamabad. It is also listed on Pakistan Stock Exchange (PSX) since 1996. The trade symbol this company carries is of "FFBL" (FFBL, 2021).

Instrumentation

The study employed a self administered questionnaire, which was adopted from earlier studies, was used to gather the information and was grounded on a five-point Likert scale. The very survey used for data collection has 4 components, including the demographic data. The first three segments consist of the variables taken under consideration, while the last segment has been used to deduce the demographic specifications.

1. The first section assesses the corporate social responsibility, which includes forty-two items
2. The second section assesses the organizational performance, which includes nine items
3. Section three assesses the perceived organizational performance, which includes four items
4. Lastly, the fourth section assesses the demographics.

As explained above, in the industry and population section, the demographics used for this project highlight the industrial situation of the fertilizer sector in Pakistan. FFBL employees were the target population sample for this project and these questionnaires were intended for mid-level managers.

Data Collection

The proposed research model targeted a sample size of 30-500 for it to be applicable and a sample of more than 200 was considered sufficient. Analyzing such information, 350 questionnaires were floated using a convenience sampling approach and survey questionnaires were distributed online to increase the level of response and get appropriate and satisfactory findings. A total of 227 responses were obtained from the 350-convenience based distributed surveys, out of which 55 responses were received online. Therefore, out of a total number of 350 survey questionnaires floated, 227 replies were obtained. This shows the sample size selected is justified for reliable results.

Data Analysis

As mentioned earlier, data were collected from 350 individuals working at the firm Fauji Fertilizer Bin Qasim Limited (FFBL) (FFBL, 2021). After the data was filtered and organized for the data analysis, 227 responses were obtained and were launched into the SPSS 21 for further examination. Depending on the nature and availability of data, advanced statistical tools were used. The different sets of tests applied to the data entered which included reliability and validity testing; descriptive analysis; demographic analysis testing which consists of the age, gender, education and experience of the respondents; inferential statistics which constitutes correlation, regression and hypothesis testing. As a result of hypothesis testing, both the hypotheses were accepted.

Reliability Statistics

Reliability statistics constitute how consistent the collected data is and to which extent it produces the same results after multiple trials and if the measuring instrument measures what it was meant to measure.

The following table explains what the study shows:

Table – 1 Reliability-Statistics

Reliability Statistics	
Cronbach's Alpha	N of Items
CSR: .898	42
OP: .641	9
POS: .821	4

The tables given above represent Cronbachs Alpha, a composite reliability, one for every variable being studied in our research. This discloses the fact how consistent the collected data is and how much accurately the instrument is measuring the data that it is supposed to measure, that too successfully. According to the tables as a consequence of the reliability analysis, the Cronbachs Alpha of Corporate Social Responsibility is shown to be .898 which can be rounded off 9 which is acceptable for the study. Similarly, the Cronbachs Alpha of Organizational Performance is .641 and is also acceptable. The Cronbachs Alpha of Perceived Organizational Support is also proven to be greater than 8 and precisely is .821. All three are regarded to be acceptable; hence, the measuring is reliable.

Descriptive Analysis

The primary features of the collected data used in a study are described as Descriptive Statistics. These statistics are basically used to provide the simple summaries or overview about the measures and the sample, which might be a representation of the complete population or the sample of the population. It simplifies large amounts of data in a manageable form. Measures of position (percentile ranks, quartile rank etc.).

Table - 2 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Age	227	1.00	3.00	1.7222	.51331
Education	227	2.00	3.00	2.6944	.46718
Gender	227	1.00	2.00	1.2778	.45426
Experience	227	1.00	2.00	1.9167	.28031
Valid N (listwise)	227				

The table given above demonstrates the purpose has been fulfilled as the respondents fully understood and agreed the given statements. The results show that the mean of age of the respondents

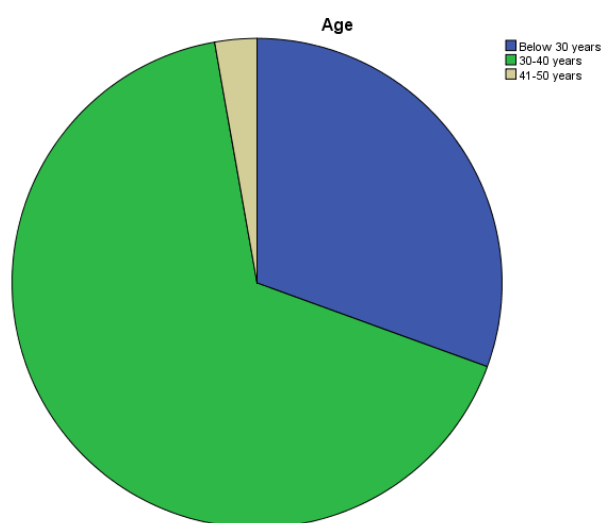
of the survey is 1.7222, mean of their education is 2.6944, mean of gender is 1.2778 and lastly the mean of experience of the respondents is 1.9167.

Demographic Analysis

Information used to understand the certain background characteristics or details of the respondents is considered in Demographic analysis. It includes the age, gender, experience and education of the individuals, also how it is related to factors and the problem of the study. People are grouped by these factors, so that after the screening and testing of extracted data, the relationship is tested whether these factors have a significant impact on each other or not. Gender shows how many males and how many female managers agree if the relationship between corporate social responsibility and organizational performance is moderated by the perceived organizational support; what the ages are of those managers; if their education is related and how professionally experienced, they are. This study shows the demographic analysis of the data in the below table:

Table – 3 Demographic analysis

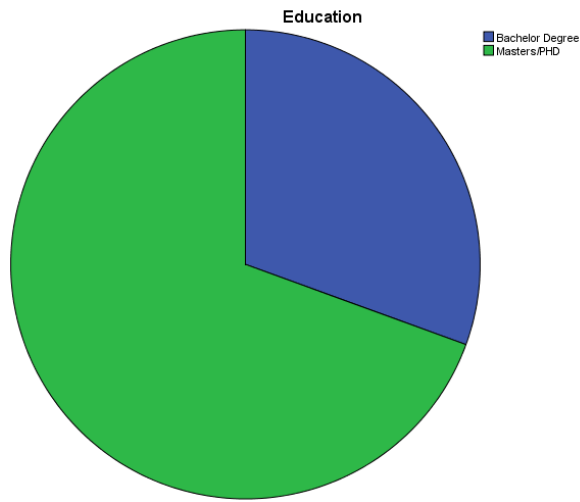
Age		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Below 30 years	30	30.6	30.6	30.6
	30-40 years	24	66.7	66.7	97.2
	41-50 years	1	2.8	2.8	100.0
Total			100.0	100.0	



According to the analysis done, the employees who agree that their organizations support and value the corporate social responsibility are under 30 years old which accounts for 30.6 percent, 24 employees fall in the bracket of 30-40 years old which accounts for 66.7 percent and the number of employees falling in 41-50 years of age bracket is 1 which is 2.8 percent of the total participants.

Table – 4 Education

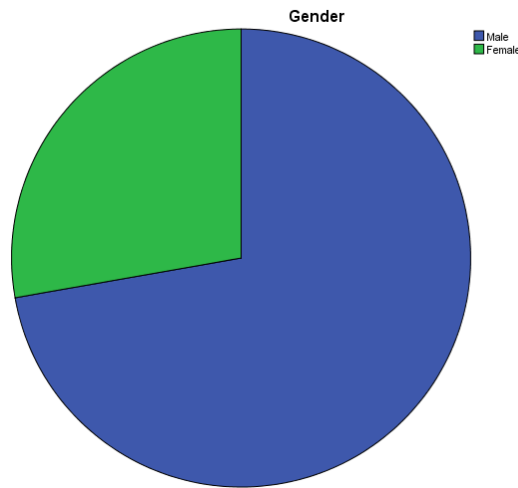
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Bachelor Degree		30.6	30.6	30.6
Masters/PHD		69.4	69.4	100.0
Total		100.0	100.0	



Given the above education distribution table, only 11 of the total respondents have done a Bachelor degree which is to be 30.6 percent and majority of the respondents that is 25, hold a Masters or a PHD degree is accounted to be 69.4 percent of the data collected.

Table 5 Gender

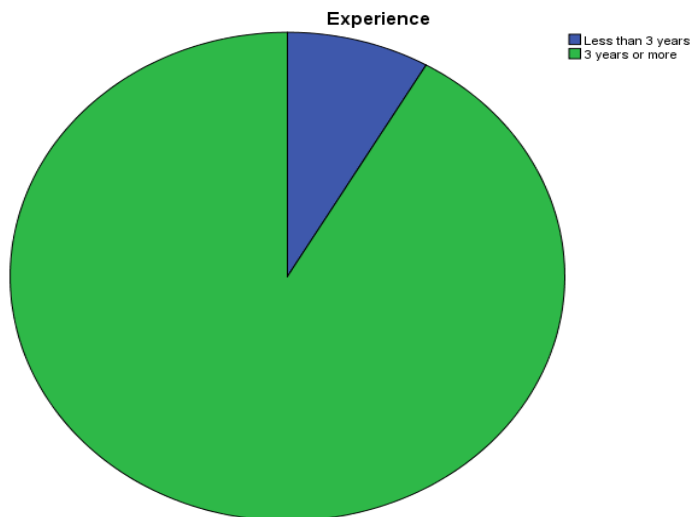
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male		72.2	72.2	72.2
Female		27.8	27.8	100.0
Total		100.0	100.0	



This table of gender depicts that majority of the respondents were male which is 26 in number and makes for 72.2 percent of the data. On the other hand, 10 were females and accounts for 27.8 percent of the survey responses.

Table-6 Experience

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Less than 3 years		8.3	8.3	8.3
Valid 3 years or more		91.7	91.7	100.0
Total		100.0	100.0	



There are only 3 respondents having less than 3 years of professional experience that is 8.3 percent of the responses according to the table shown, whereas, 33 had above 3 years of professional experience which accounts for 91.7 percent of the data.

Correlation Analysis

This analysis uses a technique to show how strongly the variables are related to each other (Nickolas, n.d.). The statistical technique is called correlation which measures the strength of the relationship between the variables. Correlation coefficient signifies the strength of linear relationship between two different variables (Nickolas, n.d.). Correlation coefficient is positive when it is greater than zero. However, if it is zero, it results in no relationship. We have checked that organizational performance and corporate social responsibility with the moderation effect of perceived organizational performance have a significantly positive correlation. The correlation of the variables and their details are as follows:

Table – 7 Correlation Analysis:

	Corporate Social Responsibility	Organizational Performance	Perceived Organizational Support
Corporate Social Responsibility	1		
Organizational Performance	.555**	1	
Perceived Organizational Support	.227	.263	1

** . Correlation is significant at the 0.01 level (2-tailed).

The table of correlation indicates that the correlation between corporate social responsibility and organizational performance is .555, which means that the $p < 0.05$. The correlation between corporate social responsibility and the perceived organizational support is .227, whereas for the organizational performance and the perceived organizational support, the correlation is .263. Hence, $p < 0.05$ for these two variables as well and all are accepted. This proves there is strong connection between the factors in the study.

Regression Analysis

Regression analysis is used to find trends in data and to find out the impact. It is a set of statistical methods which identifies and estimates the relationship between variable and other factors whether they have an impact or not and which factors should be ignored and how they can influence each other. This method can analyze and assure the strength of relationship between the variable.

Table – 8 Regression analysis

Model Summary					
Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.573 ^a	.328	.287		.32559
a. Predictors: (Constant), Perceived_organizational_support, Corporate_social_responsibility					

Table – 9 Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.572	.554		2.835	.008

Corporate_social_responsibility	.484	.136	.523	3.566	.001
Perceived_organizational_support	.086	.088	.144	.982	.333

a. Dependent Variable: Organizational_performance

To ascertain the role played by Perceived organizational support on the relationship between corporate social responsibility and the organizational performance, multiple regression analysis was applied as shown in the table above. According to the results of this analysis, R square came out to be .328 for which $p < 0.05$. Therefore, corporate social responsibility proves to be a significant factor for enhancing organizational performance if the perceived organizational support plays a role also.

Table -10 Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.646 ^a	.417	.363		.30789

a. Predictors: (Constant), Corporate_social_responsibility, Perceived_organizational_support, moderation,

Table – 11 Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	7.776	2.851	2.728	.010
	Corporate_social_responsibility	-1.204	.773	-1.299	.129
	Perceived_organizational_support	-1.516	.728	-2.535	.045
	moderation	.434	.196	3.578	.034

a. Dependent Variable: Organizational_performance

As a result of the multiple regression analysis performed on the data, R square equals to .417 with the value of $p < 0.05$. This indicates that the variable of perceived organizational support moderates the relationship between the two variables that are, corporate social responsibility and the organizational performance.

Hypothesis Testing

Based on the analysis and results, the hypotheses show how corporate social responsibility links with organizational performance, and also how perceived organizational performance impacts the relationship between CSR and OP, as depicted below:

Table: 12 Hypotheses Testing

Sr.no.	Hypotheses	Accepted / Rejected
1.	H1: CSR has a positive and significant impact on OP	Accepted
2.	H2: POS moderates the association between CSR and OP	Accepted

Given above hypotheses, it is evident that a positive, strong, and direct association between the variables. Corporate Social Responsibility is positively and directly related with organizational performance. Similarly, Perceived Organizational Support is moderating positively and significantly on the relationship between the two variables CSR and OP. Both the hypotheses have been approved and accepted.

CONCLUSION

There have been many studies conducted on the effect corporate social responsibility has on the financial performance of firms. However, this study further elaborates and provides another perspective of the moderating effect of Perceived Organizational Support on the relationship between Corporate Social Responsibility and Organizational Performance. After applying various tests and methods of analysis on the collected data, which involved the descriptive statistics used to determine the variability and reliability of the data; demographic analysis consisting of the age, gender, education and experience of the respondents; inferential statistics which constitutes correlation, regression and hypothesis testing. The results indicate that the CSR has a direct and positive impact on the Organizational Performance, as well as, the POS as a moderator has a positive significant impact on the relationship between CSR and OP. This concludes that what our predictions were, have been proved right as both of our hypotheses have been accepted.

Crucial insight into this unique combination and relationship is an important contribution to the existing studies on the Fertilizer industry in Pakistan (which was recently upgraded to an emerging market in the MSCI index, makes this study even more important for research on other developing and emerging economies and on the changing economic landscape) for academicians and practitioners and sets a valuable precedent for future research to refine and affirm results. This study proves to be of great importance and advantageous for employees and managers of different organizations of all sectors, be it the financial advantage or performance advantage. The results show, despite data constraints, that CSR has a significant role to play in the performance of the company and that the perceived organization support is an important consideration when studying this relationship because it significantly moderates this relationship.

RECOMMENDATIONS

This study is set to contribute valuable additions in the literature on Corporate Social Responsibility and the role of Perceived Organizational Support in the corporate world and adds a fresh perspective on how it moderates relationships between different variables concerning an organization's performance. However, there were certain limitations in the study, in light of which these recommendations are being made.

First of all, the data restraints or unavailability of CSR variables limited the proxy variables used for CSR. For future research, additional proxy variables should be identified and added in the model. The unavailability of time and other fertilizer companies also reduced the option of selecting more companies being included in the study. Hence, we recommend that the cement industry should be taken in consideration for further studies as numerous companies exist in the cement sector. This research can be refined using other, more reliable data sources. These relationships can also be studied in context of different economic sectors or in the context of other developing countries for a more thorough understanding.

We recommend companies to quantify their involvement in CSR activities and POS and make it measurable for the benefit of shareholders, stakeholders, strategists, researchers and practitioners. We also recommend that the role of POS and CSR should be given core importance while setting firm objectives and making strategies to be able to provide value to shareholders and stakeholders, to be a practical proponent of social justice, and to help create a healthy, responsible corporate culture that ensures sustainability.

As recommended in another recent research we suggest that CSR reporting and POS should be made mandatory and should be standardized so the relationship between CSR and firm/company's performance can be understood in a better manner (Galant 2017). Policy makers should make policies and respective reward systems or penalties regarding social responsibility more discreet and actionable.

Crucial insight into these unique combinations and relationships represented by our model, is an important contribution specifically to the existing literature on the fertilizer industry in Pakistan (which was recently upgraded to an emerging market in the MSCI index, which makes this study even more important for research on other developing and emerging economies and on the changing economic landscape) for policy makers, academicians and practitioners, especially for the employees and managers, and sets a valuable precedent for future research to refine the results.

REFERENCES

- Advantage, C. (2020). Corporate Social Responsibility. *CSR and Socially Responsible Investing Strategies in Transitioning and Emerging Economies*, 65.
- Babalola, Y. A. (2012). The impact of corporate social responsibility on firms' profitability in Nigeria. *European Journal of Economics, Finance and administrative sciences*, 45(1), 39-50.
- Berberoglu, A. (2018). Impact of organizational climate on organizational commitment and perceived organizational performance: empirical evidence from public hospitals. *BMC health services research*, 18(1), 1-9.
- Bittner, E. (1965). The concept of organization. *Social research*, 239-255.
- Caliendo, L., Mion, G., Opromolla, L. D., & Rossi-Hansberg, E. (2020). Productivity and organization in Portuguese firms. *Journal of Political Economy*, 128(11), 4211-4257.
- Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business & society*, 44(4), 415-441.
- Cho, S., Johanson, M. M., & Guchait, P. (2009). Employees intent to leave: A comparison of determinants of intent to leave versus intent to stay. *International journal of hospitality management*, 28(3), 374-381.
- Craig, D. A., & Porter, D. (2006). *Development beyond neoliberalism?: Governance, poverty reduction and political economy*. Routledge.
- Edwards, M. R. (2009). HR, perceived organisational support and organisational identification: an analysis after organisational formation. *Human Resource Management Journal*, 19(1), 91-115.
- Greene, M., Hansen, A., Hoolohan, C., Süßbauer, E., & Domaneschi, L. (2022). Consumption and shifting temporalities of daily life in times of disruption: undoing and reassembling household practices during the COVID-19 pandemic. *Sustainability: Science, Practice and Policy*, 18(1), 215-230.
- Islam, T., & Tariq, J. (2018). Learning organizational environment and extra-role behaviors: the mediating role of employee engagement. *Journal of management development*.
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of business ethics*, 72(3), 243-262.
- Khan, Y. (2018). Strategic human resource practices and its impact on performance towards achieving organizational goals.
- Krishnan, J., & Mary, V. S. (2012). Perceived organisational support—an overview on its antecedents and consequences. *International Journal of Multidisciplinary Research*, 2(4), 2-3.
- Moggi, S., Bonomi, S., & Ricciardi, F. (2018). Against food waste: CSR for the social and environmental impact through a network-based organizational model. *Sustainability*, 10(10), 3515.
- Morales-Sánchez, R., & Pasamar, S. (2019). How to improve organisational citizenship behaviour by combining ability, motivation and opportunity: The moderator role of perceived organisational support. *Employee Relations: The International Journal*.

- Mujahid, M., & Abdullah, A. (2014). Impact of corporate social responsibility on firms financial performance and shareholders wealth. *European Journal of Business and Management*, 6(31), 181-187.
- Pomering, A., & Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: are consumers aware of CSR initiatives?. *Journal of business ethics*, 85(2), 285-301.
- Russo, A., & Perrini, F. (2010). Investigating stakeholder theory and social capital: CSR in large firms and SMEs. *Journal of Business ethics*, 91(2), 207-221.
- Tumwesigye, G. (2010). The relationship between perceived organisational support and turnover intentions in a developing country: The mediating role of organisational commitment. *African Journal of Business Management*, 4(6), 942-952.
- Worley, J. A., Fuqua, D. R., & Hellman, C. M. (2009). The survey of perceived organisational support: Which measure should we use?. *SA Journal of Industrial Psychology*, 35(1), 1-5.