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Corporate Social Responsibility Dimensions and Employee Performance in Nepalese Commercial Banks: The Mediating Role of CSR Culture

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Abstract

Background: This study aims to measure the direct association of corporate social responsibility (CSR) dimensions and corporate social responsibility culture (CSR culture) on employees' performance, and the mediating role of CSR culture in the relationship between CSR dimensions and employee performance in the context of Nepalese commercial banks.
Methods: This study employed quantitative research methods and an explanatory research design. The sample was 384 employees working in commercial banks. Confirmatory factor analysis was employed to validate the measures used in this study. Structural equation modeling was used to estimate the association of the stated relationship.

Results: The current study revealed that there was a significant association of CSR dimensions (i.e., discretionary CSR, ethical CSR, legal CSR, and economic CSR) with employees' performance.
Conclusion: CSR culture mediated the relationship between CSR dimensions and employee performance. The study has highlighted a number of practical and theoretical implications.
Novelty: This study uniquely breaks down CSR culture's mediation role between CSR dimensions and experimentally analyzes its influence on Nepalese bank employees' performance. A comprehensive approach shows full discretionary CSR mediation and partial mediation of other criteria.
Keywords: Corporate social responsibility, corporate social responsibility culture, employee performance, mediating role, Nepalese context.
JEL Classification: M14, G21, J24, M12

Introduction

Corporate Social Responsibility (CSR) has received growing attention from both academics and business organizations because of its influence on important organizational outcomes, including employee behavior and performance (Chatzopoulou et al., 2022). In recent years, organizations have increasingly recognized CSR as an important approach for enhancing employee involvement and engagement (Ghimire, 2025). Existing studies also suggest that a strong CSR culture positively influences several employee-related outcomes, such as job performance and employee engagement (Waheed et al., 2021). In addition, CSR has been linked with important organizational outcomes, including financial performance and customer satisfaction (Wong et al., 2021). Researchers have further examined how CSR has an influence on employee-related outcomes and employee performance (Vuong et al., 2022). However, organizations in emerging economies like Nepal often face challenges in adopting sustainable business practices despite ongoing economic growth (Gyawali, 2022). In this context, understanding how CSR and organizational culture influence employees has become important. A strong CSR culture may help organizations attract capable employees, retain existing staff, and strengthen employees' performance toward the organization (Yang & Rosli, 2024).

There is now a growing body of literature concerning CSR, and yet, there are still numerous areas of CSR-related research that remain underexplored concerning its impact on employee performance and workplace productivity (Chen et al., 2019; Kim & Kim, 2021). Prior research has been almost exclusively focused upon a single stakeholder for CSR practices or viewed CSR as an aggregate concept (Carroll, 1991), with researchers unable to investigate the effect of each of these different CSR dimensions upon employee behavior and employee performance (Onkila & Sarna, 2022). In addition to understanding the CSR dimensions, there is also a need for additional research to be conducted in order to understand the mediation of employee perceptions of CSR culture fit in the relationship between CSR dimensions and employee outcomes. The role of employee perceptions of CSR practices and their perceptions of

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organizational culture may assist in explaining why certain CSR practice types affect employee performance.

The primary focus for this research will be the Nepalese commercial bank industry since the banking industry is a key social influencer to stakeholders, highly regulated, and incorporates both voluntarily initiated CSR practices as well as those that are institutionally required. However, there is limited information available regarding how different CSR dimensions affect employee performance, and also what is lacking is an investigation into the mediation of CSR culture within the employee performance, all from a commercial banking perspective in Nepal (Ghimire, 2025). Additionally, it is reasonable that some or most of these theoretical frameworks have been developed based upon data gathered from organizations in the Western world; therefore, testing them first in organizations in Nepal may provide more applicable results in the context of organizations in Nepal (Bhattarai, 2021; Bhattarai, 2023). Therefore, this study is dedicated to testing a framework in the Nepalese context.

Research Objective

- To analyze the effect of CSR dimensions (Discretionary CSR, Ethical CSR, Legal CSR, and Economic CSR) on the performance of employees of Nepalese Commercial Banks.
- To examine the mediating effect of CSR culture on the relationship between CSR dimensions (Discretionary CSR, Ethical CSR, Legal CSR, and Economic CSR) on the performance of employees of Nepalese Commercial Banks.

Literature Review

Corporate Social Responsibility

CSR has become an important part of modern business practice and is concerned with sustainable development and contribution to society (Chen et al., 2019). Over time, CSR has evolved from purely philanthropic to include aspects of corporate social responsibility and corporate values. There are two reasons why businesses are increasingly using CSR within their business models. There are two reasons why CSR is important: one is a moral obligation to use CSR to benefit society, and the other is that CSR can be used as a method to help increase an organization's competitiveness and overall success (Ko et al., 2019). Research has also shown that CSR has a favorable relationship with staff productivity in Nepal's banking business (Bhatti et al., 2022). Employee performance is considered one of the major determinants of an organization's long-term success and market position (Ghimire et al., 2021). Organizations engaged in CSR initiatives can enhance employees' satisfaction with their employer's social and environmental responsibilities, which may further increase employee performance, motivation, and productivity (Kong et al., 2021). In this study, the four dimensions of CSR are based on Carroll's (1991) theoretical model, which includes economic, legal, ethical, and discretionary responsibilities.

Discretionary Corporate Social Responsibility

Discretionary CSR efforts provide banks with many opportunities to differentiate themselves (Carroll, 1991). These CSR initiatives, although not legally required, contribute to community

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development, sustainability, and employee well-being while also improving employee perceptions and organizational behavior (Ali et al., 2020). The comprehensive CSR actions have proved to improve the organizational performance and enhance the firm's social reputation (Wong et al., 2021). Strategic application of CSR may also enhance employee morale, trust in management, and organizational loyalty (Chakravarthi, 2025). Previous studies further indicate that CSR positively influences employee perceptions and increases employees' performance (Bidari & Djajadikerta, 2020). Therefore, CSR serves as an important mechanism for identifying and improving corporate social impact through transparency. These activities are voluntary in nature and are driven by organizations' willingness to engage in social responsibilities beyond legal requirements and societal expectations (Vuong, 2022).

Ethical Corporate Social Responsibility

Organizations perform ethically by being fair, just, and honest. Ethical behavior builds employee belief in their employer's morality. Employees' perceptions regarding how ethical their employers operate directly correlate to employees' performance (Lizarzaburu & Gonzalez, 2020). The support of the employer for ethical business practices and CSR, seen by employees, has a direct effect on their motivation, performance, and work experience (Setyaningrum & Haryono, 2018). Multiple empirical research studies conducted over large scales indicate there are strong relationships between an organization's social responsibility perspective and employee performance (Chakravarthi, 2025). How employees view their employers will determine the actions employees take during their time employed with that company, which can, in turn, determine the overall success/ performance of the company (Bindhu & Niyaz, 2022). Employee-based CSR examples include: fair compensation benefits, employee training/education, providing a safe work environment, and others (Paruzel et al., 2021). Research conducted has shown that employee-based CSR programs enhance employee attraction and retention in commercial banking in Nepal (Shrestha & Dhakal, 2023).

Legal Corporate Social Responsibility

Legal CSR is the base level of CSR since it requires organizations to adhere to all applicable laws and rules. By adhering to the laws and rules, an organization will establish a baseline of ethics for conducting business, thereby reducing legal liability and maintaining its reputation (Carroll, 1991). Compliance with laws is vital to maintain trust from the public and create a stable work environment, which provides the platform for developing additional CSR dimensions (Zhang et al., 2022). Legal Corporate Social Responsibility (CSR) has a duty to meet all legal responsibilities and follow the ethical principles of accountability to those legal requirements (Lama et al., 2025). Legal CSR can create a safe work environment, contributing to positive employee opinions about the workplace (Fahmida, 2025). Legal CSR is a significant contributor to how employees perceive current events; Legal CSR is also expected to have much less of an effect on employees compared to the other CSR methods, as legal CSR can never be enforced by law. Employees tend to look upon employers who establish a company-wide social responsibility model based on socially accepted business practices positively when the employees' employer establishes approved, legally compliant social responsibility programs for the benefit of society through established, manager- approved, internal channels

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(Chatzopoulou et al., 2022). However, if an employer acts without regard for social issues or breaks laws and/or regulations, employees may negatively perceive their employer through an adverse impact on their attitudes towards the employer (Ko et al., 2019).

Economic Corporate Social Responsibility

Economic (CSR) is based on the idea that organizations need to be profitable and create wealth (Carroll, 1991). All of the other types of CSR (Social, Ethical, etc.) rely on the foundation laid by economic CSR. A financially strong organization is able to invest in social and ethical works. The economically sustainable company is the key to attracting and maintaining the best individuals (Vuong et al., 2022). Strong financial resources will allow businesses to pay their employees competitively, advance employee careers, and offer work environments that foster motivation to perform well (Wong et al., 2021). Large companies need sufficient profit margins so they are able to meet societal requirements and meet their obligation to the people who hire them (Setyaningrum & Haryono, 2018). When a firm plans long-term social and environmental projects, it is vital that the business is financially sustainable and operationally efficient (Zaki et al., 2023). Similarly, the Economic CSR will be one of the greatest contributors to the allocation of organizational resources toward CSR initiatives. Also, CSR will have a significant impact on employee attitudes and performance outcomes (Serhane, 2025).

Corporate Social Responsibility Culture

The inclusion of CSR as an integral part of a company's operational culture based upon ethical values and social obligations is likely to increase employee intrinsic motivation and work engagement. A CSR can provide employees with a perception of a company's sense of purpose that transitions from superficial to genuine and altruistic (Ismail et al., 2023). The connection between CSR and employee views of a company's mission provides CSR with an identity that changes it from either a legal obligation or charitable donation to the lifestyle of an organization. Therefore, CSR has a significant influence on employee job performance and organizational success through the organization's culture (Onkila & Sarna, 2022). A CSR culture is also likely to create commitment to an employer among its employees and satisfaction with one's job. They foresee many more benefits connected to the employee's overall mental health and engagement in workplace prosocial activities from the CSR environment perceived as "their" (Paruzel et al., 2021) and thus owned by employees. Companies with CSR values may be attractive to future or existing employees who are interested in joining/staying with organizations whose values align with theirs relative to social responsibility and environmental responsibility (Waheed et al., 2021). Once a company has created an embedded CSR ethos, employees will engage in the creation of CSR activities initiated by the company, creating a positive cycle for both employees and the company. Also, as employees are engaged in CSR activities, they will contribute to the improvement of corporate performance.

Employee Performance

Employee performance is the multidimensional assessment of how well workers work individually and jointly to fulfill organizational goals. Completed tasks, quality of work, and volunteer efforts to support corporate goals are common performance measurements (Saleh &

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Baroudi, 2022). CSR dimensions are crucial to promoting both employee performance and organizational outcomes. Employees serve as the primary means by which organizations deliver customer service and compete against one another in today's business world, particularly in service-based sectors such as banking; therefore, employee performance has become a key driver of competitive advantage for many organizations (Wong et al., 2021). Therefore, identifying those factors that will positively impact employee performance and lead companies to achieve sustained success and become the dominant force within their industry is critical, specifically through creating a corporate social responsibility culture or CSR culture (Alnehabi & Al-Mekhlafi, 2023). Once this is achieved, these favorable attitudes will ultimately produce improvements in employee job performance due to the increased perception of capability/confidence an employee has in their role within the organization (Dekoulou et al., 2023). It has also been demonstrated that CSR affects employee performance, work involvement, and employee retention (Qian-qian et al., 2023). There are several methods used to measure employee performance.

Conceptual Framework

A conceptual foundation of CSR-culture fit, Corporate Social Responsibility (CSR), and Employee performance were variables derived from Carroll's (1991) and validation from Ali et al. (2020). The four CSR dimensions are defined based on Carroll's (1991) theoretical model: economic, legal, ethical, and discretionary responsibilities. The following conceptual framework was proposed.

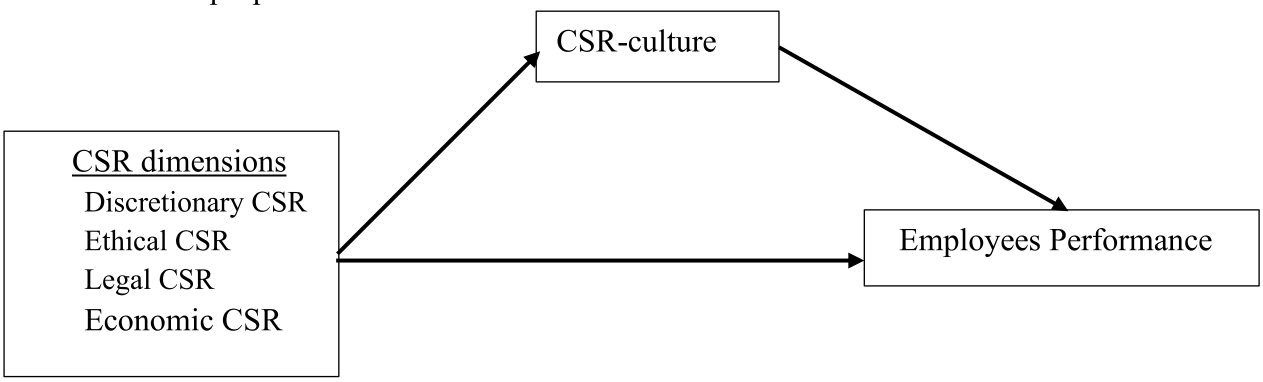

Figure 1: *Conceptual framework*

As depicted in Figure 1, the conceptual framework shows how CSR dimensions, CSR-culture, and employee performance affect Nepalese banks. These five CSR dimensions influence the formation of CSR culture as well as the impact of CSR culture upon employee performance indicators such as job satisfaction, commitment, and trust. Thus, the framework illustrates how CSR culture mediates the role in the relationship between CSR dimensions and employee performance of commercial banks in Nepal.

Research Hypothesis

Discretionary Corporate Social Responsibility and Employee Performance

Philanthropic (discretionary) CSR refers to actions taken by an organization beyond those required by law or ethics (Carroll, 1991). Philanthropic CSR includes, but is limited to, community development projects; charitable donations; and employee volunteerism (Carroll,

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1991). An individual will perceive their employer as having social responsibility when they observe their employer voluntarily pursuing discretionary CSR (Paruzel et al., 2021). Thus, this concept develops a stronger sense of affiliation with the organization, which leads to a larger degree of discretionary effort on the part of employees (Jin et al., 2024). As well as recent studies demonstrating that the banking sector supports those claims, there is also evidence from those studies that supports the claims made regarding the banking industry. Dekoulou et al. (2023) argued that the positive effects of discretionary CSR on employees' performance are due to their employer's philanthropy. Similarly, Chakravarthi (2025) showed that discretionary CSR initiatives implemented by banks will increase both employee morale and employee commitment to their organization. Moreover, Ghimire (2025) found that when Nepalese Commercial Bank employees were involved in their employers' community-based CSR initiatives, they became engaged at work. Based on the above discussion, the following hypothesis is proposed.

Hypothesis 1: *Discretionary CSR has a significant positive effect on employee performance.*

The direct effect of discretionary CSR on employee performance can also be contingent on the degree of employees' internalization of CSR as an organizational value (Qian-qian et al., 2023). The workplace culture views supportive activity differently if employees consider their employer's discretionary activities as genuine manifestations of what they value rather than tokenistic or image-building initiatives (Ismail et al., 2023). Chen et al. (2019) concluded that as long as an employee perceives the CSR strategy of an employer aligns with the employee's personal values, then the employee should perceive improvements in job performance. However, expanded upon this idea by developing his theory of Person-Organization Fit. According to Person-Organization Fit Theory (Kristof, 1996), when an employee has a perception that they are aligned with the CSR culture of an organization, then the positive effect of each component of an organization's CSR on an employee's job performance will be magnified. Additionally, Jin et al. (2024) discovered that person-organization fit mediates the link between corporate social responsibility (CSR) and employee loyalty. Similarly, Pandey et al. (2024) support that the organizational outcomes might be influenced by the relationship between corporate culture and CSR-based practices. Based on the literature, the following hypothesis has been developed.

Hypothesis 2: CSR-culture mediates the relationship between discretionary CSR and employee performance.

Ethical Corporate Social Responsibility and Employee Performance

Ethical Corporate Social Responsibility (CSR) includes actions or behavior by organizations that exceed what is legally required and promote fairness, honesty, and respect for all stakeholder groups (Carroll, 1991). The theory of organizational justice, by Greenberg (1987), is able to explain why these behaviors will contribute to employees' perception that the company is acting fairly. This includes distributive, procedural, and interactional aspects. All three types of justice have been shown to increase job satisfaction, organizational commitment, and task performance. Employee job satisfaction and organizational commitment were positively affected by both formalized ethics programs and employee perception of CSR (Silva

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et al., 2023). Organizational trust mediates the indirect effect of CSR perception on employee performance (Silva et al., 2023). In addition, a study in the Nepalese banking industry (Shrestha & Dhakal, 2023) surveyed many variables that may possibly contribute to or impact recruitment and retention of employees, and those are all seen as being ethical. Pandey et al. (2024) further supported this finding when they determined that in-role job performance would increase when there is evidence of a corporation supporting and valuing ethical values. Therefore, the following hypothesis was proposed.

Hypothesis 3: Ethical CSR has a significant positive effect on employee performance.

When integrated into an organization's living principles rather than just a regulatory assessment, ethical CSR affects its CSR culture. Relationship Management Theory (Kelly, 2001) states that ethical behavior builds trust through relationship development. Social Identity Theory states that an individual's ability to connect their own personal values to the organization they work for will allow them to draw upon these connections for motivation and enhance the overall quality of their job (Tajfel & Turner, 1985). Ismael et al. (2023) found that CSR culture mediates employee loyalty/behavior and CSR practices in Malaysian banks. Also, an employee's CSR-derived organizational identity mediated the relationship between ethical leadership, CSR, and business performance (Mehmood et al., 2020). Hence, this study postulates the following hypothesis:

Hypothesis 4: CSR-culture mediates the relationship between ethical CSR and employee performance

Legal Corporate Social Responsibility and Employee Performance

Legal CSR is an organization's obligation to comply with all applicable laws, regulations, legislation, etc. (Carroll, 1991). Legal (CSR) in Nepal is guided by laws of both the government and labor (Lama et al., 2025; Ghimire, 2025). Commercial banks have to adhere to all guidelines given by Nepal Rastra Bank. The legal obligations that an organization has may also impact its stakeholders through the employees' rights, Occupational Health & Safety Standards, anti-discrimination measures for stakeholders, and many other related laws (Ko et al., 2019). Employees are influenced by these factors to contribute positively toward creating a stable and fair working environment. Wong et al. (2021) indicated that employees also display higher levels of positive attitudes and in-role performance behavior when they view their employers' legal responsibilities. Legal CSR can be a motivator to comply as it is compliance-based; however, Zhang et al. (2022) determined that employee psychological safety, which is critical to long-term organizational performance, develops when an organization has a robust legal structure. In addition, Fahmida (2025), in her study of the banking industry in South Asia, noted that organizations that were following regulations had a positive impact on employee attitudes toward the employer and contributed positively to reducing turnover. Therefore, this study formulates the following hypothesis.

Hypothesis 5: Legal CSR has a significant positive effect on employee performance.

Legal CSR may have less inherent motivation for employees, but it can still impact employees' job performance by creating a CSR culture as a result of CSR compliance. According to Organizational Justice Theory, Greenberg (1987) found that when legal compliance is consistent across all departments and is produced clearly and fairly to employees, they will regard the process as fair and feel procedural justice. The CSR culture created by this procedural justice then increases the level of employees' normative commitment to the organization's goals, resulting in increased performance (Ko et al., 2019). Legal compliance is a foundational element of the CSR culture that can influence employees' attitudes and actions and eventually the results of organizations through its direct impact on employees' behavior (Chen et al., 2019). The role of CSR culture fits in the positive relationship between legally compliant CSR and employee attitudes (Pandey et al., 2024). Hence, this study formulates the following hypothesis.

Hypothesis 6: CSR-culture mediates the relationship between legal CSR and employee performance.

Economic Corporate Social Responsibility and Employee Performance

Economic Corporate Social Responsibility (CSR), or the base layer in Carroll's (1991) three-tiered pyramid for CSR, is about a firm's responsibility to make money, create value, and be fiscally sustainable over time. Stakeholders theorize that firms that are economically successful can provide greater rewards to employees, including higher wages, professional training opportunities, and better-quality work products (Vuong, 2022). When companies have a positive financial future, they help to reduce the fear of job loss and increase motivation for success among their employees (Setyaningrum & Haryono, 2018). Zaki et al. (2023) also argued that a firm's economic sustainability has a direct impact on employee performance via the increased availability of resources. Competitive salary packages, employee benefits, and career growth opportunities were all examples of economically oriented CSR to employees, which positively predicted contextual performance at work; however, affective organizational commitment was found to moderate the relationship between these types of CSR and contextual performance (Bhatti et al., 2022). Thus, this study formulates the following hypothesis:

Hypothesis 7: Economic CSR has a significant positive effect on employee performance.

The economic side of CSR impacts the CSR culture but differently. Financial responsibility and wealth distribution show that employee care is a top priority (Carroll, 1991) as a validation (Serhane, 2025). The Person-Organizational Fit Theory (Kristof, 1996) argues that the more an individual believes his/her values match those of the organization, the more he/she fits in the organization. When employees believe an organization practices social responsibility through fair payment to workers (the economic aspect of Corporate Social Responsibility) and by being transparent with its accounting records (the economic aspect of Corporate Social Responsibility), those employees will be more likely to think the firm is a good fit for them. A better fit will increase the likelihood of improved productivity and many other work-related performances from each worker. Similarly, Dang and Thanh (2024) found evidence to support this concept. They stated that when a worker believes his or her employer has engaged in corporate social responsibility activity, the worker will have a positive image of the employer. Also, Dang and Thanh (2024) indicated that organizational identity was the mediator between CSR and work performance. Therefore, if employees display a high degree of identification

with an organization that participates in economic CSR activities, this may result in improved organizational performance. Also, Relationship Management Theory (Kelly, 2001) claims that the company develops relational capital when profits are converted into practices within a company culture that prioritizes employee welfare. High performance is sustained over time through the use of relational capital. Therefore, this study formulates the following hypothesis:
Hypothesis 8: CSR-culture mediates the relationship between economic CSR and employee performance.

Research Methodology

Positivism maintains that empirical investigation may measure objective social phenomena and determine causality (Creswell & Creswell, 2023). A Positivistic attitude is appropriate for this study since it strives to empirically validate theory-based assumptions and generalize outcomes across bigger populations. Therefore, a quantitative research methodology was employed, based on a positivist research perspective. Explanatory research technique also examined the direct and mediating relationships (Bhattarai et al., 2024) between CSR, CSR-culture, and employee performance of commercial banks in Nepal. An explanatory research design was used to analyze the data. The explanatory design was selected because it can structure cause-and-effect associations and statistically test theory-based propositions (Hair et al., 2019). This design supports the study's aim of examining how each CSR dimension affects employee performance directly and indirectly through CSR-culture. A cross-sectional survey design was utilized to collect the data that would be used for this analysis.

Population and Sample

The research area was selected in the banking industry as commercial banks in Nepal are regulated by required and voluntary CSR rules, and it is an empirically appropriate and socially relevant area to study CSR-performance interactions (Ghimire, 2025). The total number of employees of commercial banks in Nepal was the population of this research. A total of 420 questionnaires were distributed. Among them, 384 samples were returned and used. The response rate was 91.42%. The sample was taken based on judgmental sampling techniques. The researchers chose to use a non-probability judgmental sampling technique for this study because it was best suited to meet the three selection criteria identified. The total sample of 384 exceeded the requirements of Hair et al. (2019), who provided general recommendations regarding the sample size required for PLS-SEM. Those recommendations are based upon the total number of items included in the research (i.e., latent variables and their respective indicators) and include a requirement that there be a ratio of no less than ten cases or observations per item.

Measure

The dimensions of CSR (economic CSR, ethical CSR, legal CSR, and discretionary CSR) and CSR culture were examined on five different dimensions and 35 items, which were adopted by Carroll (1991) and validated by Chen et al. (2019). The dimensions were adapted for their applicability to a Nepalese banking environment. Also, CSR was examined the banks disclosed information to comply with Nepal Rastra Bank regulations. Employee performance-related five items were adopted by Riyanto et al. (2021) and validated by Khatri et al. (2025) in the banking sector in Nepal. The majority of the tools employed in this study were derived from modifications of established academic instruments. The overall instrument for measurement contained 40 items. Each item utilized a five-point Likert scale to determine how well an individual perceived the statement. The options for responses ranged from 'Strongly Disagree' (1) through 'Strongly Agree' (5), with individuals responding based on how well they felt each statement fit their perception.

Common Methods Variance

Since the data were collected from a single source using a self-administered questionnaire, common method bias was assessed using Harman's single-factor test. The result showed that the first factor explained 32.95% of the total variance, which is below the recommended threshold of 50%. Therefore, common method bias is not considered a serious concern in this study (Podsakoff et al., 2003).

Data Analysis

The analysis was conducted on SMART PLS 4. Initially, data were evaluated to enhance further analysis. Subsequently, disengaged respondents were excluded from the direct observation and the standard deviation calculation. The residual data was subsequently refined for additional examination. Confirmatory factor analysis was conducted. The goodness-of-fit index was computed. The goodness of fit index and the derived latent construct from an observable variable have been established using confirmatory factor analysis for each multi-scale item in the collected data. The iterative process of employing several confirmatory factor analysis series for the outcome achieved the satisfactory threshold of the goodness of fit index. Structural Equation Modeling (SEM) was employed to assess the parameters and structure, and to evaluate the research hypothesis.

Measurement Model

Confirmatory factor analysis (CFA) was used to confirm the CSR dimensions (i.e., Discretionary CSR, Ethical CSR, Legal CSR, and Economic CSR), CSR-culture, and Employee performance constructs. Using SMART PLS 4.1.0.6, a confirmatory factor analysis (CFA) was conducted to determine model fit. First of all, all 40 measuring items were loaded for the respective eight latent constructs. Out of 40 items, 5 items were removed one by one from the measurement model as they were loading less than 0.70 in their respective latent construct. Removed measuring items were one item (DCSR7) from the discretionary CSR. Similarly, from the ethical CSR, one measuring item (ECSR7) was removed. In the same way, from the legal CSR, one item (LCSR2) was removed. Likewise, two items (CSRC5 & CSRC6) were removed from the CSR-culture. As a result, a good model fit index was achieved.

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Table 1: *Construct Reliability and Validity*

SN	Construct	Items	Factors Loading	Cronbach's alpha (standardized)	Cronbach's alpha (unstandardized)	Composite reliability (rho_c)	Average variance extracted (AVE)
1.	Discretionary CSR	DCSR1	0.87	0.933	0.933	0.934	0.700
		DCSR2	0.81				
		DCSR3	0.84				
		DCSR4	0.90				
		DCSR5	0.83				
		DCSR6	0.77				
2.	Ethical CSR	ECSR1	0.77	0.912	0.912	0.912	0.635
		ECSR2	0.78				
		ECSR3	0.76				
		ECSR4	0.82				
		ECSR5	0.88				
		ECSR6	0.77				
3.	Legal CSR	LCSR1	0.74	0.896	0.895	0.897	0.594
		LCSR3	0.82				
		LCSR4	0.70				
		LCSR5	0.87				
		LCSR6	0.74				
		LCSR7	0.75				
4.	Economic CSR	ECCSR1	0.74	0.901	0.898	0.899	0.567
		ECCSR2	0.76				
		ECCSR3	0.71				
		ECCSR4	0.78				
		ECCSR5	0.77				
		ECCSR6	0.72				
		ECCSR7	0.79				
5.	CSR-culture	CSRC1	0.84	0.917	0.917	0.919	0.695
		CSRC2	0.90				
		CSRC3	0.86				
		CSRC4	0.86				
		CSRC7	0.70				
6.	Employees Performance	EP1	0.72	0.897	0.897	0.898	0.637
		EP2	0.75				
		EP3	0.82				
		EP4	0.82				
		EP5	0.87				

Note. CSR= Corporate Social Responsibility; AVE= Average Variance Extracted;

Table 1 shows that the standardized factor loading ranged from 0.70 to 0.90, and the threshold value was > 0.60. The composite reliability values exceeded the suggested > 0.70 (Hair et al., 2019). Therefore, each construct and its items were assessed for composite reliability. The

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Cronbach Alpha values ranged from 0.879 to 0.933 (> 0.70). Hence, construct reliability was established for each construct in the study. The composite reliability scores were more than 0.70 and varied from 0.879 to 0.934. Similarly, AVE was used to measure the convergent validity of the constructs, and the results varied from 0.567 to 0.70 (> 0.50). The Heterotrait-Monotrait (HTMT) Ratio was used to evaluate the study's discriminant validity, which varied from 0.601 to 0.803 (< 0.90). All diagonal ratios value is less than 0.85. Therefore, the scales used for this study require construct reliability, composite reliability, convergent validity, and discriminant validity, which were confirmed.

Table 2: *Model Fits*

Fit Indices	Recommended Value	Obtained Value	Results
P value	<.001	0.000	Acceptable
CMNI/df	<3	2.509	Acceptable
GFI	>.90	0.89	Acceptable
CFI	>.90	0.895	Acceptable
TLI	>.90	0.897	Acceptable
SRMR	<.08	0.052	Acceptable
RMSEA	<.08	0.063	Acceptable

Note. CFI= Comparative Fit Index, DF= Degree of Freedom, GFI= Goodness of Fit Index, RMSEA= Root Mean Square Error Approximation, SRMR= Standardized Root Mean Square Residual, TLI= Tucker-Lewis Index,

The p-value (0.000) was less than the recommendation of < .001 which suggests statistical significance. As depicted in Table 2, the CMNI / df of 2.509 was less than the maximum of 3; the model was appropriately complex for the data. Although the GFI was somewhat short of the recommendation (0.89 vs. > .90), it was acceptable as well. Both CFI and TLI were greater than the recommendations (> .90). They were at 0.895 and 0.897, respectively, and indicate good fit to the model. SRMR and RMSEA values of 0.052 and 0.063, respectively, are both less than the acceptable limit of .08. Therefore, these indices indicate an overall good fit to the model.

Structural Equation Modeling

Table 3: *Standardized regression of direct effects and Indirect Effects*

		Beta	SE	T	P values	Results
H1	DCSR -> EP	0.007	0.003	2.090	0.037	Accepted
H2	DCSR -> CSRC -> EP	0.009	0.027	3.330	0.001	Accepted
H3	ECSR -> EP	0.015	0.005	3.207	0.001	Accepted
H4	ECSR -> CSRC -> EP	0.014	0.005	2.80	0.000	Accepted
H5	ECCSR -> EP	0.016	0.005	3.144	0.002	Accepted
H6	ECCSR -> CSRC -> EP	0.016	0.005	3.20	0.000	Accepted
H7	LCSR -> EP	0.009	0.004	2.322	0.020	Accepted
H8	LCSR -> CSRC -> EP	0.009	0.004	2.002	0.000	Accepted

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Note. CSRC= CSR-Culture, DCSR= Discretionary CSR, ECCSR= Economic CSR, ECSR= Ethical CSR, LCSR= Legal CSR, EP=Employee performance

Table 3 shows the influence of four CSR aspects, discretionary CSR, ethical CSR, economic CSR, and legal CSR, on employee performance. The research used employee perceptions of CSR-culture fit as an intermediary for testing the CSR-EP relationship. SEM output of the four CSR aspects. Each of the four CSR aspects discretionary CSR (β = 0.007, SE = 0.003, t = 2.09, p = .037); ethical CSR (β = 0.015, SE = 0.005, t = 3.21, p = .001); economic CSR (β = 0.016, SE = 0.005, t = 3.14, p = .002); and legal CSR (β = 0.009, SE = 0.004, t = 2.32, p = .020) had a statistically significant direct effect on employee performance. Employee perceptions of CSR-culture fit had a statistically significant indirect effect on employee performance for each of the CSR aspects. A statistically significant indirect effect was identified for discretionary CSR and employee performance through CSRC (β = 0.009, SE = 0.027, t = 3.33, p = .001). In addition, the following statistically significant indirect effects were identified: ethical CSR (β = 0.014, SE = 0.005, t = 2.80, p < .001); economic CSR (β = 0.016, SE = 0.005, t = 3.20, p < .001); and legal CSR (β = 0.009, SE = 0.004, t = 2.00, p < .001) on employee performance through CSRC.

Discussion

The research found that CSR does have an indirect positive effect on employees' job performance (indirectly via CSR-culture) at Nepalese commercial banks, although there was a direct effect.

The study found a statistically significant positive relation between each of the four CSR dimensions and employee performance. This study adds additional support for the findings from numerous prior studies that indicate a strong association exists between employee perceptions of CSR as being positive and several employee-related variables (Bhatti et al., 2022; Silva et al., 2023). The effect of employee performance was Discretionary CSR (β=0.007, p=.037). Although this result is intriguing from a theoretical and statistical viewpoint, it makes sense. Carroll (1991) indicated that philanthropy and discretionary CSR are at the highest level of the CSR Pyramid. They exceed legal and ethical requirements, and therefore, employees may see them as gestures that are positively directed. However, the gesture is unlikely to dramatically change employees' fundamental working attitude toward the organization if it has nothing to do with their opinions about what "the way we do things" in the banks (Boadi et al., 2019; Chen et al., 2019). Also, CSR dimensions Ethical CSR had the largest positive impact on employee performance (β = .015, p = .001). These findings support Greenberg (1987), who showed that job satisfaction, commitment, and job-based trust increase when employees believe their employer is fair, honest, and moral. Others have found similar links between employees' views of their employers as ethical and employees' performance and organizational citizenship (Silva et al., 2023).

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There was a very strong, positively correlated relationship with economic CSR and employee performance ($p = .002$), $\beta = .016$. Carroll's (1991) CSR Pyramid shows that before an organization can do other forms of CSR; they need to have financial sustainability. Without being profitable, an organization is not able to effectively engage in CSR. There was a statistically significant but small direct association between legal CSR and employee performance ($\beta = .009$; $p = .020$). The finding indicates that an organization can establish institutional credibility with regulatory bodies and society by meeting all legal obligations as required. However, this does not indicate that these are motivating factors for employees (Ko et al., 2019). Thus, Legal CSR serves as a foundation from which an organization may build its base level of institutional credibility.

This research has made a major theoretical contribution concerning the mediating role of CSR-culture within the CSR-employee performance relationship. CSR-culture mediated the effects of all four CSR dimensions on employee performance. Furthermore, while discretionary CSR had a statistically significant indirect effect through CSR-culture ($\beta = 0.009$, $p = .001$), its direct effects were statistically weak. Therefore, it shows that there is a full mediation effect of discretionary CSR. The philanthropy or community-focused CSR initiatives may cause employees to improve their performance through creating an organizational culture, as well as attitudes and behavior of the employees themselves, instead of improving employee performance by itself (Boadi et al., 2019). Employees who see their employer's charitable activities as actions that are based on its values instead of PR may have pride in working for that company, find personal meaning at work, and therefore do better (Ismail et al., 2023). This interpretation has social identity theory roots (Tajfel & Turner, 1985). However, ethical, economic, and legal dimensions are mediated partially. These variables affect employee performance directly and indirectly through CSR culture. This matches organizational justice theory (Greenberg, 1987).

Thus, this research has a theoretical base to enhance relationship management theory (Kelly, 2001) by embedding CSR into an organization's culture will develop long term bank-staff relations with positive effects on employee performance which will add value to the competitive advantage of the bank (Alnehabi & Al-Mekhlafi, 2023); In addition to that it provides evidence for person-organization fit theory (Kristof, 1996).

Conclusion

This study investigated the mediating role of CSR-culture in the relationship between four CSR dimensions, such as discretionary, ethical, legal, and economic CSR, and employee performance in Nepalese commercial banks. The results confirm that all four CSR dimensions have a statistically significant positive direct effect on employee performance. The finding of this study is the significant mediating role of CSR-culture in the relationship between CSR dimensions and employee performance. The CSR Culture fully mediates the relationship between discretionary CSR and employee performance, showing that such activities improve employee performance by creating a cultural sense of what being part of this organization means to its employees. The CSR-Culture also partially mediates the Ethical, Economic, and Legal CSR Dimensions, which indicates that although those dimensions do have a direct effect on employee performance, the degree of that effect is substantially increased once they become accepted as the common corporate values and norms within the organization.

Implication

This study supports Carroll's (1991) multi-dimensional CSR model and shows how each dimension (economic, ethical, legal, discretionary) affects employee performance, expanding previous CSR studies that considered CSR as a single construct. This study develops existing stakeholder theory, social identity theory, organizational justice theory, relationship management theory, and person-organization fit theory by identifying a new conceptual framework (CSR-culture fit) for understanding how the cultural congruence between an organization's culture and its CSR impacts various CSR dimensions' impact on employee performance. These results support integrating CSR as a principle into organizations' operations as opposed to merely symbolic representations of it. Providing employee and manager training may enable Nepalese commercial banks to incorporate successful CSR practices, which would benefit both the stakeholders of Nepalese commercial banking institutions and society at large. These results indicate that Nepalese bank managers, HR practitioners, and political leaders should consider CSR based upon cultural roots and values in place of mere compliance with regulations.

Declarations

Author Contribution

Shyam Kaji Khatri contributed to the conceptualization of the study, development of the research framework, data collection, and drafting of the manuscript. *Ganesh Bhattarai* contributed to the theoretical conceptualization, research design, supervision, data analysis using SmartPLS, and critical review and revision of the manuscript. *Bishnu Man Bhaila* contributed to data collection, coordination with the commercial bank employees, and review of the manuscript. *Sabina Parajuli* contributed to the literature review, data entry and screening, and formatting of the manuscript. All authors reviewed and approved the final version of the manuscript.

Conflict of Interest

The authors declare no conflict of interest. This research has no specific grant from any funding agency in the public, commercial, and not-for-profit sectors.

Ethical Approval

Informed consent was obtained from all participants before data collection, and participation was voluntary. Participants were assured that their responses would remain confidential and anonymous.

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