Internal Customers' Perception of the Relationship between CSR & their Commitment and Turnover Intention

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Abstract

This study aims to identify the impact of internal customer's (i.e employees) corporate social responsibility (CSR) perception on their affective commitment and turnover intention and the moderating effect of self-concept on these relationships. The study is applied on bank employees in Egypt. A quantitative study where 199 valid survey-based questionnaires were collected was adopted for this study. The questionnaires were collected through non-probability sampling from bank employees on social networking sites. The study reveals that internal customer's CSR perception impacts their affective commitment and turnover intentions. Philanthropic CSR has the highest positive significant impact on affective commitment while Legal CSR has the highest negative significant impact on turnover intentions. Moreover, affective commitment had a negative significant effect on turnover intentions. Finally, self-concept did not show a significant moderating effect on the relationship between CSR and affective commitment and turnover intentions.

Introduction

One of the topics that has received significant attention in the past few years in academic and professional literature due to its multifaceted benefits is Corporate Social Responsibility (CSR). In the 1930s, Corporate Social Responsibility concept was first proposed and quickly became a central issue to all organizations and within societies as it creates a win-win situation and brings value to both parties (Chan Goo Lee et al, 2016). Corporate social responsibility (CSR) is defined as "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis, 2011, p.855). One of the key stakeholders when it comes to CSR is employees. Theoretical rationale for a positive relationship between employees' attitudes and behaviors has been established previously in past CSR literature (eg. Gond et al., 2010; Rupp et al., 2006)). This research intends to address the gap in academic literature as most of studies focus on the effect of CSR activities on external stakeholders (i.e. customers) more than studying its effect on internal customers (i.e. employees) (Kim J. et al, 2017). Moreover, in 2006, Rupp et al. stated that CSR is not studied well from the perspective of the micro-level. De Silva et. al (2021) also recommended studying the impact of low turnover intentions and the perception of CSR practices. The study aims to prove that Egyptian employees respond differently to CSR according to their self-concept which is how they see themselves even though they have the same cultural orientation according to Hofstede insights (2019) that states that Egyptians are a collectivist society The research will include self-concept based on recommendations by Farooq M. et al. (2014) to Identify where bank employees obtain their social identity. Finally, De Silva et. al (2021) mentioned in the recommendations for future research that future studies should test the individual differences between the employees and considering sociodemographic factors as a moderator when testing the commitment level of employees. Stakeholders' theory and social identity theory will be used to further explain the relationship between the study's different constructs and the relationship between them. Our study will address the impact of the organization's CSR efforts on internal customer's (i.e. employee) CSR perception on their affective commitment which is the emotional attachment to the organization and turnover intentions. This relationship will be studied through the moderation role of internal customer's self-concept.

Literature Review

Corporate Social Responsibility (CSR):

There has been a debate among the different literature on a commonly accepted or universal definition for CSR in spite of its growing importance (Farooq M. et. al., 2014). Multiple terms can be associated with corporate social responsibility such as creating shared value, corporate citizenship and most commonly, sustainability (G. Duthler & G. S. Dhaneh, 2018). The most used and referenced definition of CSR by researchers is "the social responsibility of business that encompasses the economic,

legal, ethical and discretionary expectations that society has of organizations at a given point of time. Stated in more pragmatic and managerial terms, the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" by Carroll (1979, p.500). This study will adopt Carroll's (1979) definition of CSR.

The perks and blessings that CSR brings are numerous. On the organizational level, it contributes to its growth, financial performance, innovativeness, and its competitiveness. All organizations should adopt CSR as a business thinking and make it part of its strategy due to the benefits and blessings it brings, from better financial performance, enhanced corporate image, enhanced business reputation to sustainable competitive advantage and many others. Besides, stakeholder's attitude towards the company is positively related to its CSR awareness (Sen et al., 2006 as cited in E.M. Lee et al., 2013). Nevertheless, a debate still exists that argues that CSR is not the job nor the responsibility of organizations. Milton Friedman in The New York Times (1970) argued that the organization's one and only responsibility is achieving profits and utilizing its resources without being unethical or illegal.

CSR has been studied in previous literature based on different dimensions. One of the important models encompassing different CSR dimensions is Carroll's pyramid 1979 Model (Linda et al., 2016). Carroll's model states that organization's CSR obligations consists of four components which are economic, ethical, legal, and philanthropic responsibilities. These four dimensions means that the organization should achieve profits through providing goods or services, obey the laws and regulations, behave as society and stakeholders expect by being a moral company, and perform charitable activities to improve society's welfare and involving their employees in such programs (Linda Deigh et al., 2016). The ranking of these dimensions as proposed by Carroll is in the following order; economic, legal, ethical, and philanthropic.

An important theory when talking about CSR and in which CSR is considered one of its roots is the stakeholders' theory that was initiated by R. Edwards Freeman in 1983. Stakeholders' theory aims to identify both the stakeholders of any organization, why it should treat them as stakeholders and how managers should treat each of these parties in order to achieve the required objectives. Each organization has its different legitimate set of stakeholders (Hyelin Lina Kima, et al., 2017). Stakeholders can be recognized as either internal or external stakeholders.

CSR & Internal Stakeholders (i.e, Employees) CSR Perception

Employees nowadays spend most of their time and energy in work which encouraged companies to place more emphasis on the importance of the employees' satisfaction through providing a better work environment and devoting resources to enhance their physical and psychological well-being (Hyelin Lina Kima et al., 2017; Berg et al, 2003; Chan and Wyatt, 2007).

Employees are considered as primary stakeholders when talking about CSR as they are the ones involved in CSR programs and the execution of the CSR strategies of

the organization (M. Farooq et al., 2014). Besides, as proposed by Stawiski et al. (2010), employee should be engaged in the decision-making process regarding CSR actions to be taken relating the community, themselves, and environment in order to yield maximum benefits from the organization's CSR actions. In addition, when searching for a job, prospect employees are increasingly considering the company's social responsibility (Quinn, 2013). Also, Bhattacharya et al. (2008) mentioned that employees believe that working for socially responsible companies gives them more opportunities for personal growth that's why they prefer to work for them.

CSR & Organizational Commitment

Organizational commitment according to O'Reilly (1989) is "an individual's psychological bond to an organization, including a sense of job involvement, loyalty, and belief in the value of the organization" (p.17). Organizational commitment is important for organizations nowadays to ensure sustainability and adapt to today's competitive market. It is a tri-component concept that Meyer & Allen (1987) classified into a three-component model composed of affective (i.e. attachment), continuance (i.e. perceived costs), and normative commitment (i.e. obligation). Continuance commitment is the awareness of the cost of leaving the organization, while the normative commitment is the feeling of commitment and obligation to continue as an employee in the organization based on the belief that it's the 'right' and moral thing to do (Wiener, 1982, p.421), and finally affective commitments is the emotional bond and involvement the employee develops towards the organization (Hyelin et. al ,2017). According to Allen & Meyer (1990), these three are better viewed as components rather than types of commitment as employees can experience each in a varying degree.

In our study we will concentrate on affective commitment for more than one reason. First, it the most desired behavior to organizations (Meyer et al., 2002). Also, affective commitment is linked to our second variable in the study which is the turnover intention and we need to prove this connection in the Egyptian market. Both Meyer and Allen (1991) and Beck and Wilson (2000) stated that affective commitment leads to employees staying in the organization because they want to see that their goals and values are congruent and that they identify with the organization.

Social identity theory (SIT) is one of the theories that supports the CSR- affective commitment link. Employees evaluate their organization in the same sense they evaluate or appraise people (Hyelin et. al ,2017). It was also reported in several past literature that social identity theory (SIT) was used to explain how CSR perceptions positively associate with some employee's attitudes and behavior (Chaudhary R., 2017). Employees according to the social identity theory develop self-identity and self – image through their membership or being part of social groups which is their organization (Ashforth and Mael, 1989; Dutton et al., 1994). According to social identity theory, when relating it to CSR activities to employees; organization's efforts towards their employees in activities such as recognition or training makes the employees feel valued and enhance their self-identity and their perception towards the organization (Fuller et. al, 2006)

Previous studies have proven a positive relationship between employees' perception of CSR and affective commitment level (e.g. stites & Michael, 2011; Brammer et al., 2007; Turker, 2009; Peterson, 2004). Bammer et al. (2007) has mentioned that affective commitment has an effect on both job-related behavior and employees' well-being. So, based on the above discussion on the impact of CSR on affective commitment and how affective commitment have a positive and desirable outcome to the organizations, we propose our first hypothesis:

H1: There is a significant impact of employee's CSR perception on internal Customer's affective commitment

H1a: There is a significant impact of employee's CSR perception of Economic CSR on internal Customer's affective commitment

H1b: There is a significant impact of employee's CSR perception of Legal CSR on internal Customer's affective commitment

H1c: There is a significant impact of employee's CSR perception of Ethical CSR on internal Customer's affective commitment

H1d: There is a significant impact of employee's CSR perception of Philanthropic CSR on internal Customer's affective commitment

CSR & Turnover Intentions

Turnover intention is the employee's willingness to leave the job. Turnover intention as a subject has drawn a lot attention in academic literature due to its effect on productivity, profitability, and product or service quality (Belete, 2018). Turnover intention is one of the most challenging issues for today's organizations management besides its impact on the workplace climate and employee's performance, it is the best predictor for the actual turnover attitude (Lin C. & Liu M., 2017).

CSR plays an important role in employees' turnover intention and the actual turnover rate where socially responsible organizations experience a reduced quit rate by 3-3.5% which is 25-30% reduction when compared to non-socially responsible organization whether they are private or not-for-profit firms (Vitaliano D, 2010). It has been proven that a positive corporate image and good CSR reputation reduces turnover intentions in Riordan et al. (1997)'s study on non-managerial employees. Besides, E.M. Lee (2013) study showed that positive CSR perception triggers employees' attachment and hence lower turnover is achieved. Most studies don't show a direct relationship between CSR and turnover intention (Chaudhary R., 2017). Nejati M. et al. (2020) study showed that turnover intention is negatively related to CSR and Ethical Leadership when mediated by Job satisfaction. Nevertheless, some studies showed no influence of CSR perception on turnover intentions (de Gilder et al., 2005; Jones, 2010). However, some studies showed that turnover intentions were decreased and employees desire to remain in the organization increased when impacted by one of CSR dimensions such are employee-volunteering programs (Jones, 2010). Accordingly, we propose our second hypothesis:

H2: There is a significant impact of employee's CSR perception on internal Customer's Turnover Intentions

H2a: There is a significant impact of employee's CSR perception of Economic CSR on internal Customer's Turnover intentions

H2b: There is a significant impact of employee's CSR perception of Legal CSR on internal Customer's Turnover intentions

H2c: There is a significant impact of employee's CSR perception of Ethical CSR on internal Customer's Turnover intentions

H2d: There is a significant impact of employee's CSR perception of Philanthropic CSR on internal Customer's Turnover intentions

Affective Commitment and Turnover Intentions

Turnover intentions are consistently found to be influenced by feelings towards the organization in different previous studies (Hollingworth D., 2014). O'Reilly et al. (1991) have stated that turnover intentions are minimized when organization commitment for employees are enhanced. Miller (2003) and Ahuja et al (2007) stated that organizational commitment is a better predictor more than job satisfaction as a predictor of employee's turnover. Supporting that, and according to Meyer & Allen (1991), what was common in all the literature is the link between commitment & turnover intentions where committed employees are the least likely to think of leaving their jobs. Thus, the level of commitment of employees as a psychological state affects their decision on whether they will continue as a member for the organization or not (Meyer & Allen, 1997). Adding to the previous discussion, according to Brammer et al. (2007), affective commitment more than the other two components of commitment (i.e. continuance and normative) is strongly positevely related to a set of desirable employees outcomes such as health, job performance, attendance, stress, in addition to lower turnover intentions and turnover. Hence we propose our third hypothesis:

H3: Internal customer's affective commitment has a significant effect on their turnover intentions

The Role of Self-Concept

The concept of self-concept has been studied intensively in many consumer behavior books and related articles as one of the internal influences of the consumer's decision making process (L.Schiffman et. al, 2015; D. Mothersburgh et al., 2016). Self-concept is the perception of an individual of him or herself.

CSR activities of the organization affects employees differently. M. Ong et al. (2018) have proposed in their study that employees differ in their CSR sensitivity in which the different CSR activities influence behaviorally. This was supported by different previous research which suggested that CSR activities influence is different among different employees as they value these activities differently (Rupp et al., 2013;

Tsai et al., 2014). Previous studies (M. Farooq et al., 2014) has measured the CSR-Employee link through the moderating effect of employee's cultural characteristics by considering their collectivistic orientation. Our study will encompass another cultural characteristic which is the self-concept of employees'. Regardless, this cultural characteristic will not broadly classify developed vs. developing countries' employees, rather it will stress on the individualistic differences of employees within a single organization whether it has a diverse employees' cultural backgrounds or not.

In previous studies, it was mentioned that based on the social identity theory, employees' self-concept is enhanced when they work for an organization that has a positive reputation and image (Maignan and Ferrell, 2001). On the other hand, their social identity is affected negatively by socially irresponsible activities of organizations (Miller and Skidmore, 2004). M. Farooq et al. (2014) studied the effect of employees' collectivist orientation as a moderator between CSR actions and employees' related outcomes. Their study has shown that empirically different CSR actions influenced employees differently and thus the effect of CSR actions differs from one employee to another depending on their nature, whether they are individualistic or collectivistic. In their study, it was shown for example that individualistic employees are affected more by community related CSR while collectivistic employees are affected stronger by employee related CSR. Employees' self-concept, behavior, and attitude are enhanced when they work for an organization that has a good reputation, and is socially responsible (Brammer et al., 2007; Turker, 2009; Fu et al., 2014). According to Hoffstede (2019), 25% of the Egyptians are individualistic (i.e. Independent) while the other 75% are collectivistic (i.e. Interdependent). In our study on Egyptian organizations, we could expect that most employees will have interdependent self-concept as mentioned by Hofstede (2019) but this concept cannot be applied on all employees in the organizations as employees are different within the same culture. Based on the pervious discussion, when applying self-concept on internal customers we suggest that based on the different individual cultural orientation, employees will respond differently to CSR. Hence, their attitude towards the organization's CSR activities will vary. Accordingly, we propose our last two hypotheses.

H4: Internal customer's self-concept moderates the relationship between their perception of CSR and affective commitment

H5: Internal customer's self-concept moderates the relationship between their perception of CSR and turnover intentions

Conceptual Model

Based on the research gap and literature review, the conceptual framework of the research is proposed. Figure (1) below shows the conceptual framework and its different variables and the relationships between them.
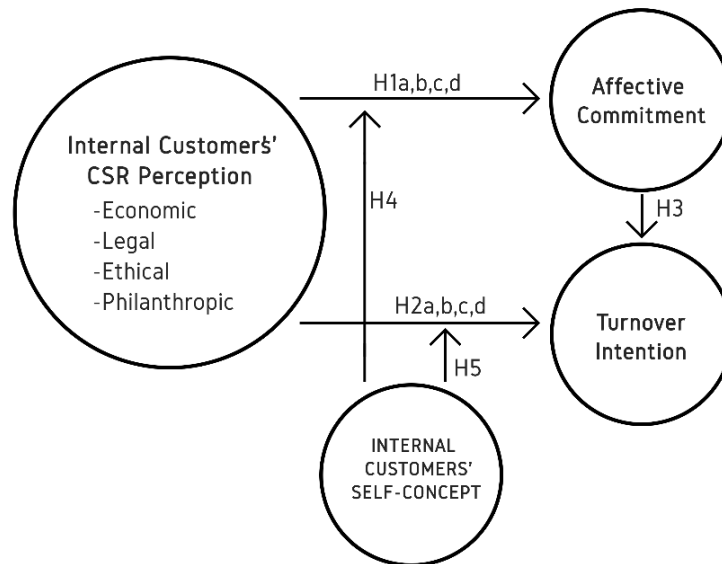
Figure (1): Proposed Conceptual Framework

Research Methodology

The target population will all be private and public banks employees in Egypt. The study will have a conclusive descriptive single cross sectional research design. A non-probability convenience and snowball sampling technique was used to reach a large number of the population. 207 Quantitative survey through online questionnaires, using Google forms were collected. After filtering the responses, 199 questionnaires were ready for analysis.

Corporate Social Responsibility (CSR) as the independent variable is measured using 13 items divided on the four dimensions; economic, legal, ethical, and philanthropic activities adopted from Carroll (1979) work. As for the dependent variable; affective commitment is measured based on Allen & Meyer (1990, 1-18) work using eight items. As for turnover intentions, it's measured using three items adopted from Lance (1998) work. Finally, the moderator variable; employee's self-concept measuring the individualism and collectivism of the employees as part of cultural orientations is measured based on Triandis and Gelfand (1998) work using 12 items. The independent construct is measured on a 5-point Likert-type scales (1= not applied at all, 5= highly applied). Other constructs are measured on 5-point Likert-type scale (1= strongly disagree, 5= strongly agree).

Data Analysis and Results

Descriptive statistics will mainly be done on SPSS V.20 to determine the sample characteristics. Inferential statistics on the other side will be conducted using the Smart PLS V.3.2.2 through structural equation modeling (SEM) that test the hypothesis and the relationship between the different variables presented in the research mode. It will

include confirmatory composite analysis that will check for the convergent validity, discriminant validity, and construct reliability of the measurement items to create a measurement model. After that, CMB-PLS, multicollinearity assessment, direct and indirect relationships among the constructs will be analyzed as well as the predictive ability of the structural model.

Descriptive analysis of study variables

As shown in table (1) below, the sample tends to agree on item IV_2_3 as its mean is 4.09 ± 0.830 out of 5. This means that the sample tends to agree that the bank is committed to legal contracts when it comes to its business operations.. It was followed by ZV_1 as the second highest mean of 4.01 ± 0.745 out of 5. This means that the most of the employees tend to depend on themselves rather than others. On the other hand, the sample tends to be neutral on item DV_2_2 with the lowest mean of 2.8 ± 1.266 out of 5 which means that bank employees don't exert genuine effort to find another job in the upcoming months. It can be concluded when looking at the sample characteristics that the profile of the majority of the sample are 20-30 years old bank employees who are mostly single working at an entry level job and earn less than 10,000 LE/month.

Correlation Analysis

As shown below in table (2) in the correlation matrix, when considering the independent and dependent variables; IV (Employees' CSR perception) a positive significant relationship with DV1 (Affective Commitment) by 44.5% at confidence level 99%. On the other side, it has a negative significant relationship with DV2 (Turnover Intentions) by 38.5% at confidence level 99%. Regarding the relationship between DV1 and DV2; it's a negative relationship by 62.2% at confidence level 99%. Regarding the moderator ZV (Employees' Self-concept), it has a positive significant relationship with both IV and DV1 by 45.1% and 28.6% respectively at confidence level 99%. However, it has a negative significant relationship with DV2 by 17.1% at confidence level 95%.

Table (1) Descriptive statistics of measurement items

Variable	Code*	N	Min.	Max.	Mean	Std. Deviation	Skewness	Kurtosis
Economic CSR	iv_1_1	199	1	5	3.58	.944	-.663	.727
	iv_1_2	199	1	5	3.40	1.044	-.248	-.565
	iv_1_3	199	1	5	3.81	1.007	-.658	-.112
	avg_iv_1	199	2	5	3.60	.745	-.146	-.499
Legal CSR	iv_2_1	199	1	5	3.78	.959	-.479	-.363
	iv_2_2	199	1	5	3.65	.987	-.529	-.110
	Iv_2_3	199	2	5	4. 09	.830	-.599	-.285
	iv_2_4	199	1	5	3.80	.882	-.711	.566
	avg_iv_2	199	2	5	3.83	.727	-.327	-.607
Ethical CSR	iv_3_1	199	1	5	3.80	.946	-.465	-.325
	iv_3_2	199	1	5	3.93	.951	-.891	.778
	avg_iv_3	199	2	5	3.87	.867	-.423	-.373
Philanthropic CSR	iv_4_1	199	1	5	3.93	1.030	-.876	.339
	iv_4_2	199	1	5	3.76	1.055	-.546	-.588
	iv_4_3	199	1	5	3.78	.980	-.453	-.488
	iv_4_4	199	1	5	3.62	1.117	-.608	-.255
	avg_iv_4	199	2	5	3.77	.939	-.509	-.489
Affective Commitment	dv_1_1	199	1	5	2.88	1.088	-.053	-.474
	dv_1_2	199	1	5	3.36	1.064	-.486	-.277
	dv_1_3	199	1	5	3.03	1.146	-.182	-.794
	dv_1_4_rev	199	1	5	2.96	1.171	.193	-.681
	dv_1_5_rev	199	1	5	3.33	1.189	-.255	-.820
	dv_1_6_rev	199	1	5	3.31	1.155	-.343	-.605
	dv_1_7	199	1	5	3.35	1.028	-.511	.046
	dv_1_8_rev	199	1	5	3.53	1.192	-.529	-.601
	avg_dv_1	199	1	5	3.22	.743	-.192	.472
Turnover Intentions	dv_2_1	199	1	5	2.97	1.139	-.075	-.776
	dv_2_2	199	1	5	2.80	1.266	.284	-1.043
	dv_2_3	199	1	5	3.08	1.300	-.109	-1.097
	avg_dv_2	199	1	5	2.95	1.125	.100	-.867
Self-Concept	zv_1	199	1	5	4.01	.745	-1.051	2.916
	zv_2	199	1	5	3.95	.754	-.639	.913
	zv_3	199	2	5	3.66	.780	-.298	-.216
	zv_4	199	2	5	3.93	.792	-.376	-.289
	zv_5	199	2	5	3.79	.872	-.325	-.547
	zv_6	199	1	5	3.90	.810	-.677	.864
	zv_7	199	1	5	3.54	.869	-.273	.052
	zv_8	199	1	5	3.87	.816	-.666	1.072
	zv_9	199	1	5	3.68	.790	-.542	.625
	zv_10	199	1	5	3.92	.748	-.527	.714
	zv_11	199	1	5	3.43	.976	-.418	-.030
	zv_12	199	1	5	3.56	.826	-.230	.345
	avg_zv	199	2	5	3.77	.469	-.312	1.926

Table (2) Variable's Correlation Matrix

Variables	Avg_iv	avg_dv_1	avg_dv_2	avg_zv
Avg_iv	1			
avg_dv_1	.445**	1		
avg_dv_2	-.385**	-.626**	1	
avg_zv	.451**	.286**	-.171*	1

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

*. Correlation is significant at the 0.05 level (2-tailed).

Structural Equation Modeling (SEM):

PLS Structural equation modeling is a multivariate technique that "examine a series of interrelated dependence relationships among the measured variables and latent constructs (variates), as well as between several latent constructs." (Hair et. al, 2019). It is a two-stage approach consisting of building the measurement model and testing the structural model using Smart PLS (V.3.2.2). The first stage includes testing the measurement items reliability as well as measuring the construct validity and reliability. The second stage tests the structural model through testing the relationships between the different variables and testing the research hypothesis. This is done by examining the multi-collinearity, path coefficient, and the predictive ability of the model.

PLS - SEM First Stage – Measurement Model Assessment

The evaluation of the study measurement model is done through different stages that includes checking the item reliability, Convergent Validity using Average Variance Extracted (AVE), Discriminant Validity using Fornell Larcker criterion and HTMT, Construct Validity using composite reliability (CR)

Convergent validity

The Average Variance Extracted (AVE) score tests the convergent validity where the AVE of each construct should be at least 0.5 (Hair et.al, 2019). Items loadings for each latent construct should be checked. If the loading of the item is higher than 0.708 which is the case for most items, then the item is retained. However, if the item loading is less than 0.4, it is considered as low loading item and is removed. As for the items for loadings between 0.708 and 0.4, they are nominated for deletion. The lowest of these items are deleted one by one after checking the AVE after each deletion while checking if after that other low items loading can be substitutes by higher items loadings within the same construct (Hair et al., 2019). The results are shown in table (3) below

Table (3) Item Loadings of Measurement Model

Constructs	Coding	Affective Commitment	Economic CSR	Ethical CSR	Legal CSR	Philanthropic CSR	Self-Concept	Turnover Intention
Economic CSR	iv_1_2		0.893					
	iv_1_3		0.840					
Legal CSR	iv_2_1				0.829			
	iv_2_2				0.826			
	iv_2_3				0.773			
	iv_2_4				0.738			
Ethical CSR	iv_3_1			0.877				
	iv_3_2			0.944				
Philanthropic CSR	iv_4_1					0.841		
	iv_4_2					0.917		
	iv_4_3					0.922		
	iv_4_4					0.903		
Affective Commitment	dv_1_1	0.802						
	dv_1_2	0.842						
	dv_1_3	0.716						
	dv_1_5_rev	0.430						
	dv_1_7	0.866						
Turnover Intentions	dv_2_1							0.900
	dv_2_2							0.910
	dv_2_3							0.922
Self-Concept	zv_10						0.570	
	zv_11						0.794	
	zv_12						0.499	
	zv_7						0.714	
	zv_8						0.808	
	zv_9						0.822	

Discriminant Validity and Construct Reliability

Discriminant validity is the extent to which the items are correlated within the same constructs and are differentiated from other constructs. Fornell-Lacker Criterion is the approach used to evaluate the discriminant validity where the square root of AVE scores should be high and exceed its correlation with other constructs (Hair et. al, 2019).

Construct reliability is the extent to which measurements will produce accurate and consistent results every time they are repeated. Construct reliability is assessed using either the composite reliability value where the score should be higher than 0.7 (Malhotra, 2010). As shown in table (4), the construct reliability of the measurement model and the discriminant validity of the measurement model of the study passed the criteria.

Table (4) Validity and Reliability of Measurement Model

Constructs	(AVE)	Discriminant Validity using Fornell-Larcker							Composite Reliability
		Affective Commitment	Economic CSR	Ethical CSR	Legal CSR	Philanthropic CSR	Self-Concept	Turnover Intention	
Affective Commitment	**0.560**	0.748							**0.859**
Economic CSR	**0.751**	0.404	0.867						**0.858**
Ethical CSR	**0.830**	0.416	0.333	0.911					**0.907**
Legal CSR	**0.628**	0.463	0.459	0.608	0.793				**0.871**
Philanthropic CSR	**0.804**	0.460	0.272	0.395	0.320	0.897			**0.942**
Self-Concept	**0.507**	0.461	0.222	0.444	0.394	0.411	0.712		**0.857**
Turnover Intention	**0.829**	-0.563	-0.267	-0.284	-0.485	-0.215	-0.275	0.910	**0.936**

PLS - SEM Second Stage – Assessment of Structural Model

Direct Relationships

According to table (5) which illustrates the results of the direct relationship testing, the majority of the hypothesis were supported. Regarding the different CSR dimensions, economic CSR (H1a), legal CSR (H1c), and philanthropic CSR (H1d) has a significant positive effect on affective commitment by 18.8%, 22.1%, and 29.7% at confidence level 90%, 90%, and 99.9% respectively. However, ethical CSR (H1b) indicated a non-significant positive impact on affective commitment by 10.2% at confidence level 80%. Thus, the hypothesis was not supported when considering the ethical CSR impact on affective commitment. Concerning the impact of the different CSR dimensions on turnover; economic CSR (H2a), ethical CSR (H2b), and Philanthropic CSR (H2d) showed a non-significant positive effect on turnover intentions by 4.4%, 9.3%, and 7.6% at confidence level 40%, 85%, and 80% respectively. Nevertheless, legal CSR (H2c) showed a significant negative relationship with turnover intention by 35.9% at confidence level 99.9%. Finally, affective commitment showed a significant negative relationship with turnover intentions (H3) by 47.5% at confidence level 99.9%. To sum it up, we can conclude that H1a, H1C, H1d, H2c, & H3 can be supported while H1b, H2a, H2b, & H2d are not supported

Table (5) Hypothesis Testing (Direct Relationships)

		Path	Original Sample (Beta)	T-Value	P-Value	Decision
H1	H1a	Economic CSR -> Affective Commitment	0.188	2.628	0.009**	Supported
	H1b	Ethical CSR -> Affective Commitment	0.102	1.297	0.195	Not Supported
	H1c	Legal CSR -> Affective Commitment	0.221	2.337	0.019**	Supported
	H1d	Philanthropic CSR -> Affective Commitment	0.297	4.270	0.000***	Supported
	H1	CSR -> Affective Commitment	0.586	13.410	0.000***	Supported
H2	H2a	Economic CSR -> Turnover Intention	0.044	0.798	0.425	Not Supported
	H2b	Ethical CSR -> Turnover Intention	0.093	1.138	0.255	Not Supported
	H2c	Legal CSR -> Turnover Intention	-0.359	4.899	0.000***	Supported
	H2d	Philanthropic CSR -> Turnover Intention	0.076	1.264	0.206	Not Supported
	H2	CSR -> Turnover Intentions	-0.158	2.061	0.039	Supported
H3		Affective Commitment -> Turnover Intention	-0.475	6.176	0.000***	Supported

***confidence level 99.9%, significance level P value < 0.001, t value ± 3.29
** confidence level 90%, significance level P value < 0.01, t value ± 2.58
* confidence level 95%, significance level P value < 0.05, t value ± 1.96

Indirect Relationship (Moderation Effect)

When testing the indirect continuous moderation effect in the structural model, Product Interaction (PI) approach is adopted. Table (6) shows the results of the moderation test. The results show that the independent variables are positively significant on the dependent variables (step 1). As for the effect of moderator effect on the dependent variable, it showed a positive significance effect on the affective commitment by 22.5% at confidence level 95% and a negative non-significance impact on the turnover intention by 3% (step 2). Nevertheless, H4 and H5 didn't support the hypothesis as they were non-significant (step 3).

Table (6) Hypothesis Testing (Indirect Relationships – Moderation Test)

Path			Original Sample (Beta)	T-Value	P-Value	Decision
H1	**Step 1**	CSR -> Affective Commitment	0.483	7.974	0.000	Supported
	Step 2 (H4)	CSR*self-concept on affective commitment -> Affective Commitment	0.072	1.320	0.187	Not Supported
H2	**Step 1**	CSR -> Turnover Intention	-0.183	2.105	0.035	Supported
	Step 2 (H5)	CSR*self-concept on turnover -> Turnover Intention	-0.063	1.280	0.201	Not Supported

Research Discussion

The study's goal was to examine the difference between different CSR dimensions and their effect on the internal customer's (i.e employees) affective commitment and turnover intention. The impact of the moderating role of self concept on these relationships was also tested in the study. The first hypothesis (H1) was mostly supported where the results show a positive significant impact of economic CSR on affective commitment (H1a) (Beta= 18.8%, P=-.0.009), legal CSR on affective commitment (H1c) (Beta = 22.1 %, P= 0.019), philanthropic CSR on affective commitment (H1d) (Beta= 29.7%, P= 0.000), at confidence level 90%, 90%, and 99.9% respectively. As for the effect of ethical CSR on affective commitment (H1b), it was a positive non-significant (Beta = 10.2%, P= 0.195) at confidence level 80%. This means that the different CSR dimensions affect the employee's affective commitment positively but not all on the same level and not all dimensions significantly affect it. This result is consistent with previous findings of Valentine and Fleischman (2008), and Ali et al. (2010) where they emphasized that CSR actions of organizations positively affect employees' affective commitment.

As for the second hypothesis (H2), it was mostly not supported where the results show a positive non-significant effect of economic CSR on turnover intention (H2a) (Beta = 4.4%, P = 0.425), ethical CSR on turnover intention (H2b) (Beta= 9.3%, p = 0.255), philanthropic CSR on turnover intention (H2d) (Beta=7.6%, P=0.206), at confidence level 40%, 85%, and 80% respectively. Nevertheless, legal CSR (H2c)

showed a negative significant impact on turnover intentions by beta 35.9% at confidence level 99.9%. This means that when the organization increases its legal CSR, it will in return lower the turnover intentions of employees. This supports previous literature that stated that CSR triggers employee's attachment which in turn lowers their turnover intentions (E.M Lee, 2013).

As per the third hypothesis (H3), it was totally supported where affective commitment has a negative significant effect on turnover intentions (Beta= 47.5%, P= 0.000) % at confidence level 99.9%. This means that when employees experience affective commitment, their turnover intentions are decreased. This is supported too by previous literature that stated that when employees' affective commitment is enhanced, they will least likely think of leaving their jobs (O'Reilly et al., 1991; Meyer & Allen,1991; J. Kim et al., 2016). Thus, our findings support and extend the current theory

The fourth hypothesis (H4) and fifth hypothesis (H5) were not supported despite that the separate interaction coefficients were statistically significant. The results show positive insignificant (Beta = 7.2%, P= 0.187) impact of self-concept on the relationship between employees' perception of CSR and their affective commitment. Also, show negative insignificant (Beta = 6.3%) P= 0.201) impact of self-concept on the relationship between employees' perception of CSR and their turnover intentions. This means that the self-concept of employees; how they see themselves, doesn't affect the relationship between their perception of the CSR efforts on affective commitment or their turnover intentions

Research Implications

Theoretically, the research advances the literature on CSR's effects on internal customers (i.e. employees) by examining the relationship between internal customer's CSR perception and their attitude in the banking industry in the MENA region specifically in Egypt and how internal customer's self-concepts moderates this relationship. The research also adds to the theory of CSR by adding a new construct that will affect the impact of Corporate social responsibility activities of organizations on its internal customer's which is their self-concept and how they perceive themselves. This will in return will be shown as how do they behave differently towards these efforts. Besides this, the research studies the impact of CSR activities on different internal customer's attitudes that are important in today's marketplace especially in Egypt with the changing economic conditions and the move towards enhancing the standard of living and diminishing the unemployment level.

Managerially, this study sheds a light on an important topic such as CSR and on its impact on employee's in an important emerging market and a crucial industry. The study provides useful insights on Corporate social responsibility and its impact for bank managers in Egypt. It also provides detailed information on the impact of different CSR dimensions on their employees which will be useful in planning and formulating their internal marketing and CSR strategies and utilizing efficiently their CSR efforts. For

example, this study shows that philanthropic CSR is what impacts internal customer's affective commitment the most followed by economic CSR. This means, that banks should involve their employees more in their charitable activities to obtain their commitment. This can be supported where most of the banks in Egypt exert a great effort in charitable activities such as rebuilding villages, donating medical devices in the covid-19 pandemic, or supporting national cause or NGOs (Non-Profit Organizations). As for the turnover intentions, legal CSR is what affects it more than the other dimensions. As a result, when formulating their strategies, they should focus more on philanthropic, economic, and legal CSR to enhance internal customer's affective commitment and reduce their willingness to leave work. Based on the study's results, when managers execute CSR efforts that enhance their affective commitment, internal customers' turnover intentions will in return be affected. Adding to the CSR strategy formulation, the study helps in designing internal marketing strategy by considering employees as internal customers and using with them the right marketing tools.

With reference to self-concept, the study showed no moderating effect of self-concept on the relationship between CSR and affective commitment and CSR with turnover intentions. Nevertheless, managers should consider the internal customers self-concept when choosing which employees to engage in their CSR activities. Besides, the study will help managers in considering their employee's different personal orientation when formulating their CSR strategy to be able to benefit the most from investing in CSR activities.

Research Limitations & Future Research

The study has some limitations that calls for recommendations for future research. First, one of the greatest limitations of the study is that the questionnaires were collected online. Future research should consider collecting questionnaires both through online and offline methods. Second, the research design was a cross-sectional survey design so future research could be longitudinal to study the impact of internal customer's CSR perception over a period of time or an experiment to study the effect of different CSR dimensions on internal customers. Third, as shown in the study results, self-concept doesn't moderate the relationship between the different constructs. Hence, future research should investigate other moderators or mediators to explain the relationships. Besides this, and since our results show mostly a non-significant direct relationship between CSR and turnover intentions, future research can test the indirect relationship between them using a mediator. This was also suggested by Hollingworth D. and Valentine S. (2014) where they suggested that employees' attitudes like organizational commitment can mediate this relationship. Finally, future research could conduct the study on other industries other than the banking industry and in different countries to validate the study results.

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