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## Assessment of Employees' Beliefs on Sustainable Corporate Social Responsibility Disclosure: Conceptual Framework

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**Abstract:** In recent times, concerns about the sustainability of human race and natural resources have increasingly become high-profile issues across the world. Corporate social responsibility disclosure (CSR) is now a popular channel through which organizations can justify their impacts and highlight their performance on social and environmental responsibilities. Although prior studies have been focusing on the relationship between employee participation in corporate social responsibility (CSR) and firm or financial performance, none have actually investigated how the employee's belief in CSR practice can promote a sustainable CSR. Therefore, it is important to change the discourse in the study of CSR to realize the full potential of the current global sustainable development goals agenda. Hence, one of the gaps identified in the existing studies is the necessity to investigate environmentally sensitive organizations and their styles of CSR. Based on the highlighted research gap, this study aims to measure the extent to which employee's beliefs in CSR practice can influence a sustainable corporate social responsibility disclosure by offering a conceptual framework that will assess employee belief on sustainable corporate social responsibility disclosure of environmentally sensitive organizations. The conceptual framework consists of some sets of propositions (hypotheses) presented to analyze the impact of employee belief on sustainable CSR. The study propositions are based on the classified organizational variables such as cultural orientation, perceived corporate capability, company reputation, stakeholder-drivenness, and non-executive directors that play a mediating role. This gives an insight into employees' roles in effective social and environmental disclosure and promoting some degrees of transparency and accountability in the process.

**Keywords:** employees' belief, sustainable corporate social responsibility disclosure, environmentally sensitive organization.

## 评估员工对可持续企业社会责任披露的信念：概念框架

### 摘要:

近年来,对人类和自然资源可持续性的担忧日益成为全球关注的问题。企业社会责任披露(社会责任发展部)现在是一种流行的渠道,组织可以通过该渠道证明其影响的合理性并突出其在社会和环境责任方面的表现。尽管之前的研究一直关注员工参与企业社会责任(企业社会责任)与公司或财务绩效之间的关系,但没有人真正调查过员工对企业社会责任实践的信念如何促进可持续的企业社会责任。因此,重要的是改变社会责任发展部研究的话语,以充分发挥当前全球可持续发展目标议程的潜力。因此,现有研究中确定的差距之一是有必要调查环境敏感组织及其社会责任发展部风格。基于突出的研究差距,本研究旨在通过提供一个概念框架来评估员工对环境敏感组织可持续企业社会责任披露的信念,从而衡量员工对企业社会责任实践的信念对可持续企业社会责任披露的影响程度。概念框架由一些提出的命题(假设)组成,用于分析员工信念对可持续社

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会责任发展部的影响。研究命题基于分类的组织变量，例如文化取向、感知的企业能力、公司声誉、利益相关者驱动性和起中介作用的非执行董事。这有助于深入了解员工在有效的社会和环境披露方面的作用，并在此过程中促进一定程度的透明度和问责制。

**关键词：**员工的信念、可持续的企业社会责任披露、环境敏感的组织。

## 1. Introduction

In recent years, environmental problems have become a global issue such that it raises concern over the sustainability of businesses and the human race. Meanwhile, the negative impact of business organizations on commercial activities has been the major cause of damages to the natural environment and their host communities [3]. This led to a call for business organizations to disclose their social and environmental impacts, known as CSR or sustainability reporting. To make CSR truly sustainable, various governmental and non-governmental organizations, including international organizations like the European Union (EU) and the United Nations (UN), are actively holding environmentally sensitive organizations accountable to their human and environmental protection responsibilities. As part of these initiatives, the UN created a resolution in 2010 that aims to increase the quality of life and life expectancy of people in various communities by reducing the impacts of environmental pollution. Additional efforts were made by the EU in 2012 to further improve sustainable environmental practice, titled "Towards a Greener and more Sustainable Europe in 2020" [4]. The UN also enacted several environmental policies and standards, including corporate social responsibility (CSR) practice and sustainability reporting, to align with the UN's Sustainable Development Goals (SDG) vision for 2030 and beyond. This has led to the development of the current environmental reporting initiative and the improvement of CSR practice [5]. Therefore, CSR is a commitment to manage social, environmental, and economic effects of the operations of business organizations in line with legal requirements and public expectations.

CSR has recently attracted the attention of employees due to increases in environmental pollution, global warming, and energy resource consumption. Sustainable CSR aims to enhance environmental and social reporting in order to protect, conserve, and improve both natural resources and human capital. As the world is clamoring for resource efficiency, green energy, and competitive low-carbon emission economies, employees must play an active role in promoting sustainable CSR

of business organizations [3]. Sustainable CSR is a concept that safeguards employees and other stakeholders from environment-related health risks and promotes social wellbeing. Many studies have emerged on the topic of CSR reporting of business organizations, but little is known about how this applies to environmentally sensitive companies [6].

Employees' beliefs can influence sustainable CSR and promote social and environmental audit, including corporate governance's standards, since the attitudes and behaviors of employees actively influence organizational performance. As the world is interlinked, there should be a consensus on formulating active, sustainable CSR policies that will enhance employees' trust in transparent CSR reporting. Large corporations understand the importance of environmental disclosure for maintaining a positive company reputation. Managers acknowledge that social and environmental impact information should be included in annual financial statements to enhance stakeholders' decision-making [7, 8].

Analysis of past studies clearly indicates that there is a dearth of literature on the social and environmental disclosure of environmentally sensitive organizations in recent times [8, 9, 10]. Existing literature has also highlighted research gaps regarding the effects of perceived corporate capability, company reputation, stakeholder-drivenness, and non-executive direction on both CSR practice and disclosure. E.g., Esposito & Ricci [11] concluded that cultural orientation had not been adequately explored in relation to effective CSR practice. At the same time, the researchers opined that cultural orientation could greatly influence CSR. Li et al. [12] also found that many studies have concluded that the success of CSR practice depends on how organizations can utilize resource capabilities. Meanwhile, the study on how corporate capabilities contribute to CSR practice is lagging. There should be a strategic alignment between CSR activities and corporate capability for business sustainability. Singh & Misra [13] found that low participation in CSR can weaken corporate reputation. However, multiple stakeholders' participation proliferation in CSR initiatives has increased over the years, which sparked an intense debate on the role of each stakeholder in CSR in terms of participation and

beneficiary. For a better understanding of CSR, a multi-stakeholder approach must be inculcated, which is still a challenge in today's CSR practice [14]. Lastly, despite the growing importance of the responsibility of corporate governance on good CSR practice, research on CSR in association with the board of directors has not been adequately explored [15]. Therefore, this study examines the mediating role of non-executive directors in sustainable CSR of environmentally sensitive organizations (Fig. 1).

Therefore, developing a new concept of the impact of employees' beliefs on sustainable CSR will supplement the ongoing efforts against global warming and environmental degradation. Many global industries are environmentally sensitive and responsible for the high effluent discharge of solid, liquid, and gaseous wastes to the environment [6], with grave consequences to the ecosystem. It is noted that CSR is becoming "a beautiful pack without content" among business organizations; "greenwashing and whitewashing" are the order of the day. Considering the volume of research on CSR, it is disturbing that there is a huge gap between paper publications and real CSR practices by organizations. Many communities in industrial areas are beset with social and environmental problems. Therefore, employee belief in this matter will solve the practical problem affecting sustainable CSR in this present time. This paper is motivated by the gap currently existing in the literature and thus, aims to explore the influence of employee belief towards sustainable CSR. For exploring this relationship through a conceptual research approach, a research model was proposed comprising cultural orientation, perceived corporate capability, company reputation, stakeholder-drivenness, and non-executive director. Hence, the objective of this paper is to investigate the influence of employee belief on the sustainable CSR of environmentally sensitive organizations. The conceptual framework is underpinned by the attribution theory.

## 2. Literature Review

### 2.1. The Concept of Employees' Belief Concerning CSR Practice

Economic sustainability can only be achieved if companies balance environmental conditions and their business goals. Development is considered sustainable when it meets the needs of the present generation without compromising the ability of the future generations to achieve their ends [16]. CSR is a concept that affects organizations' behavior towards the stakeholders' interest. For example, in recent times, investors have considered an investment in green production, and

potential employees seek knowledge about organizations' CSR before embarking on job engagement. Likewise, customers choose eco-products and services and building loyalties on CSR [17]. On environmental performance specifically, organizations could employ greenwashing style to gain a positive image on environmental disclosure. Likewise, organizations could fabricate social and economic information to appear socially responsible (whitewashing) for business advantage. The genesis of CSR is based on the philanthropic motive of social support without an expectation of economic returns [18].

Nowadays, another way to trust an organization's CSR is employees' belief or testifying that the information disclosed is correct and thus is manifested in employees' organizational identification. Sustainable CSR increases an organization's consciousness of the impact of their actions on social relations and the environment. Consequently, it helps enhance public relations and reputations. If employees believe in sustainable CSR, it can prove the authenticity of information disclosed and promotes an organization's image on labor and productivity. An employee is a valuable intangible asset with a financial worth in an organization, and therefore, any action that promotes their interest will improve financial performance.

### 2.2. Sustainable CSR Disclosure

CSR is an area of study covering voluntary and mandatory disclosure of information on social and environmental practices related to community and society. Its awareness has also increased the number of social and environmental policies worldwide. CSR and environmental disclosure are commonly referred to as CSR reporting [9]. Carroll [19] describes CSR and environmental disclosure as a strategy the executives employ to communicate with stakeholders on corporate social and environmental issues. An increase in global campaigns on CSR and environmental disclosure awareness in the early and mid-1990s compels corporate organizations to disclose social and environmental matters in the annual financial statement. As such reporting practice becomes generally accepted, and social and environmental disclosures made by organizations become more extensive to report, some organizations may decide to publish it separately from the financial report by calling it a social or environmental report [20]. Therefore, sustainable CSR should be a fundamental aspect of corporate performance objectives. It is a holistic view of issues involving environmental/green reporting, economic profitability, labor practice, human rights, social practice, and responsibility for eco-friendly products (Fig. 1 research model).

Sustainable CSR aims to achieve sustainable growth and social development and maintain a good relationship with communities and stakeholders. An organization's stakeholders are groups of people that have a direct and indirect economic relationship with the organization [19]. The organization must meet their social, economic, and environmental expectations to sustain this relationship. One of the methods to achieve this is by publishing an official statement containing this practice (sustainable CSR). Sustainable CSR is thus, enhancing the social and environmental performance of environmentally sensitive organizations.

Moreover, sustainable CSR is an organizational activity involving a wide scope of social and environmental performance that must be disclosed at the specified period. The first aspect of sustainable CSR is the social performance that includes stakeholders' and community's interest protection, corruption reduction, public policy compliance, discouraging anti-competitive behavior, and complying with government environmental protection laws.

The second aspect includes human resource management: employees' training and development, health and safety, employees' diversity recognition, equal opportunity, and prevention of wage discrimination [56]. The third aspect takes care of consumers' protection and issues related to customers' health and safety, ethical products, product labeling, communication practices, customers' complaints, and compliance with product laws. However, the last aspect speaks about the protection of human rights and prevention of child labor [21].

Furthermore, sustainable CSR also covers areas of environmental performance that include energy consumption for material usage and recycling, water and biodiversity life preservation, reduction and treatment of emissions, effluents, and waste; eco-products and services that have low environmental effects.

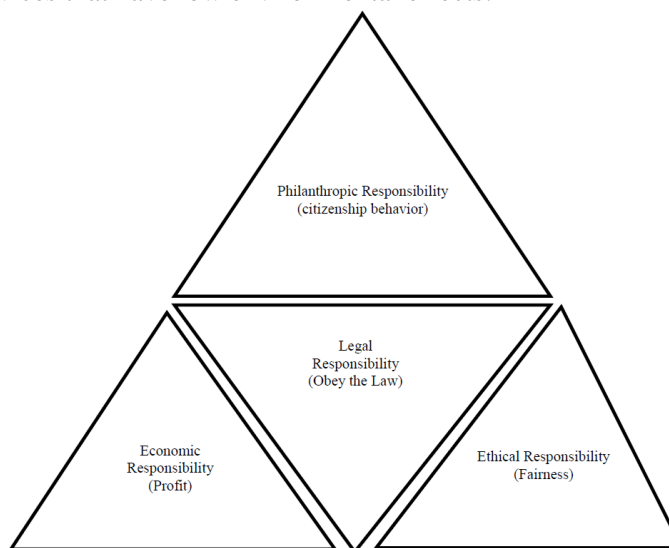


Fig. 1 and **Ошибка! Источник ссылки не найден.** show the underlying concepts of modern CSR practice.

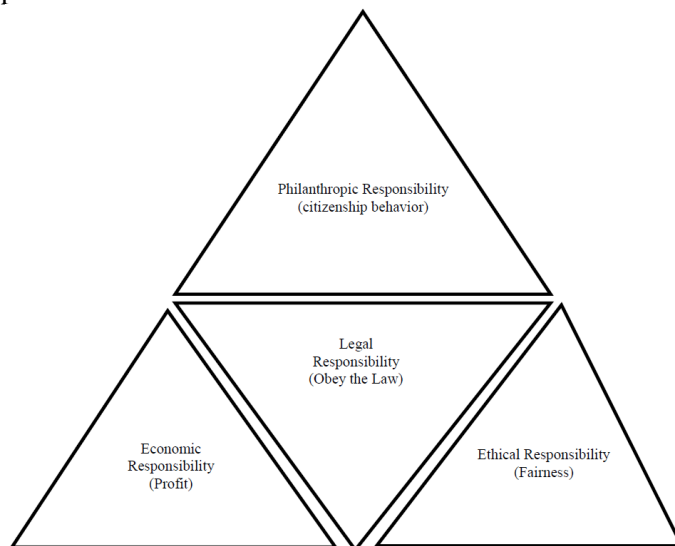


Fig. 1 Carroll's [19] pyramid model of CSR

Table 1 Some CSR-related matters [1, 2]

S/N	CSR Dimensions	Corporate Responsibility
1	Internal social responsibility	Responsibilities to people inside the organization
2.	External social responsibility	Responsibilities to people outside the organization
3.	Internal economic responsibility	Responsibilities to pursue corporate economic prosperity
4.	External economic responsibility	Responsibilities to contribute to society's economic prosperity.
5.	Internal environmental responsibility	Responsibilities to minimize the environmental impact of the business operations on the employee
6.	External environmental responsibility:	Responsibilities to contribute to external stakeholders' environmental protection and preservation of the natural environment.

### 2.3. Employees' Belief in Sustainable CSR

This study reveals that employee's belief in sustainable CSR impacts an organization's social and environmental performance. Employees' belief in CSR practice is a factor that can influence job decisions [22]. Yadav et al. [23] found that employees' involvement in CSR practice improves an organization's performance. Vlachos et al. [24] concluded that CSR practice positively influences an employee's turnover intention. An employee's belief in sustainable CSR could affect an organization's social and economic performance. A company's sustainable CSR allows employees to integrate social and environmental expectations into their employment decisions. As prominent internal stakeholders, employees can enhance an organization's image regarding social and environmental responsibilities, thereby protecting the company's reputation. This is especially important nowadays when

customers and investors make decisions based on an organization’s environmental performance reputation [25].

As a company’s survival depends on its employees, organizations must critically assess sustainable CSRD to balance job expectations and sustainability goals. An employee’s belief in sustainable CSRD impacts an organization’s responsiveness to the rights and wishes of internal stakeholders on social, economic, and environmental issues. The process can also checkmate how company directors and managers are held accountable to stakeholders regarding social and environmental management practices. It is reasonable to build a system that improves communication processes between company management and interested groups in a healthy industrial setting. Thus, since CSRD has become a major channel of expressing a firm’s attitudes toward a healthy society, it follows that corporate social and environmental disclosures can be affected by employees’ belief in the process. However, since environmental disclosure is still voluntary in many countries, many organizations lack thorough knowledge of CSRD matters. In this case, the existence of employees’ belief in CSRD can be helpful. Thus, a company with more employees who believe in sustainable CSRD will experience enhanced CSR efficiency and show improved awareness of social and environmental responsibilities. Such a company will be more likely to comply with disclosure requirements, improve monitoring processes, and increase internal transparency regarding the quality of its CSR practice.

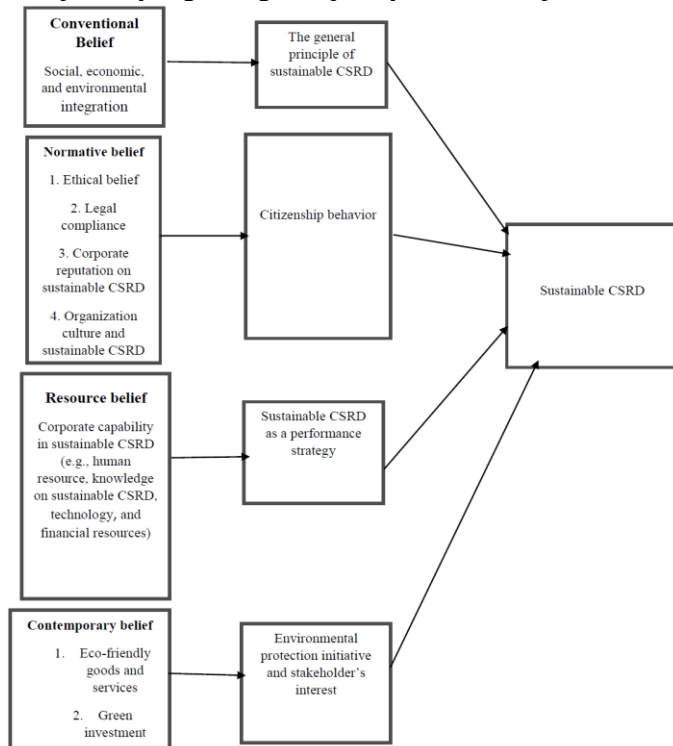


Fig. 2 Indicators for sustainable CSRD (Authors, 2021)

**2.4. Environmentally Sensitive Organizations**

An environmentally sensitive organization is a company whose production or commercial activities have the potential to harm both people and the physical environment. Thus, environmental information concerning such companies should be perceived and processed on the basis of this characteristic. In this context, environmental sensitivity is related to the chemical discharge of solid, liquid, and gaseous wastes, including suspended solids, ammonia, cyanides, phenols, phosphates, chlorides, chromium, nickel, cadmium, carbon monoxide, nitrogen oxides, sulfur oxides, particulate matter, sox, iron oxide, cement kiln dust, hydrocarbons, ammonia, acidic, salt flux, solvent fumes, and alkaline oxide emissions [26]. The assessment of environmental sensitivity is crucial because it describes the degree of environmental damage caused by an individual organization. Some organizations are more sensitive to environment, whereas others are less sensitive due to the nature of their business activities. Organizations in sectors such as the mining industry, energy and utility, oil and gas, steel manufacturing, and chemical manufacturing have the potential to have high degree of negative effects on people and the physical environment. Moreover, environmental sensitivity can also be described in terms of an organization’s carbon footprint, which varies from one company to another. In light of these issues, the present study focuses on sustainable CSRD.

Employees of environmentally sensitive organizations are generally aware of the negative impacts of their operations on both people and the physical environment. Thus, a demonstrable employee belief in the sustainable CSRD of such an organization will add credibility to the social and environmental information concerning it that is made available to the public. Furthermore, it will also enhance the sustainable performance of the organization.

After investigating the roles of employees in social and environmental disclosure, it is possible to determine the extent to which prior studies have addressed CSRD in relation to various environmentally sensitive organizations and identify avenues for future research. Therefore, the impact of employees’ belief in the sustainable CSRD of environmentally sensitive organizations represents a new theoretical contribution to the literature.

**2.5. Proposition Development and Underpinning Theory**

Since the 1950s, corporate environmental disclosure and related terms, such as CSR, corporate social

responses, corporate social performance, corporate citizenship, and corporate philanthropy, have mainly originated and been conceptualized from the management field of research [19]. Based on prior business and management knowledge, CSR scholars have explored the concept of CSR and related notions from various perspectives, including social obligation [21], marketing [27], stakeholder relations [28], and environmental disclosure [29]. Social and environmental disclosures have gained the interest of many researchers from various theoretical perspectives. The main explanation for this interest concerns the connections that exist between organizations' and stakeholders' desire to create and maintain societal legitimacy with regard to social and environmental performance. Moreover, employees generally believe that they are major players in corporate activities and, therefore, that their needs should be valued and integrated into corporate goals. The CSR theory is built on the notion that a corporate entity's desire to change social and environmental perceptions of itself results from poor environmental performance. Organizations' attempt to manage the adverse effects of operations and shift perspectives in order to retain positive relationships with the community and wider society. However, the present study employs attribution theory to explain the impacts of employees' beliefs on the sustainable CSR of organizations whose operations are considered sensitive to the environment.

Attribution theory is primarily concerned with the generic causal principle that determines people's behavior in relation to certain activities or events. It positions an employee as an intuitive psychologist who interprets events based on their cognitive capacity for determining social needs. Sustainable CSR represents an expectation that influences an employee's relationship with an organization. Thus, the social responsibility of an organization encompasses the economic, environmental, legal, ethical, and societal expectations of employees at any given point in time [30]. These expectations become sustainable if the organization is committed to appropriate practices and disclosures. Attribution theory assumes that employees are able to predict and control what happens around them and, therefore, make decisions based on trust [31]. Moreover, attribution theory posits that employees are psychologically connected to their jobs, which means that they demonstrate a high level of confidence and trust in their organization's CSR. Employees could be exposed to both positive and negative emotional reactions based on their belief in sustainable CSR, especially if they consider it to be a form social welfare and a commitment to good citizenship behavior. Thus, the present study conducted a comprehensive review of the prior literature in order to identify issues that required further research

attention, with a specific focus on CSR in relation to employees. A conceptual framework consisting of propositions was developed for empirical investigation in an attempt to generate findings that have implications for both research and practice. In addition, the propositions were carefully selected to allow for a better interpretation of the research problem. For example, cultural orientation, perceived corporate capability, company reputation, stakeholder-driven organization, and non-executive director were all identified as organizational factors capable of influencing CSR practice and disclosure.

### *2.5.1. Cultural Orientation*

A good corporate culture promotes a meaningful work environment, employee empowerment, and the delegation of authority. Sustainable CSR may vary from one organization to another based on the organizational culture and traditions as well as societal values. The wide diversity seen in attempts to conceptualize and understand sustainable CSR is reflected in the available empirical evidence. Indeed, the conceptual understanding of sustainable CSR reveals a significant amount of diversity, which suggests a wide range of attitudes and perceptions concerning social and environmental information disclosure on the part of managers working in different organizations across countries. These findings provide a well-known framework for understanding the behavior of management under the umbrella of corporate culture within the context of a set of cultural dimensions that characterize different societies. In turn, these cultural dimensions can be generalized to the wider set of stakeholders capable of regulating the behaviors of both managers and organizations.

A corporate culture can be broadly defined as the "values, beliefs, norms, and behavioral patterns of an organization and its members" [32]. Moreover, Hofstede et al. [32] acknowledge that culture represents a fundamental parameter that defines and explains differences in organizational values and systems. Over the past decade, researchers have sought to identify the role of culture in relation to CSR practice [33]. Culture stands as a bond of unity that influences the beliefs and behaviors of employees. Thus, it gives strength to the stability and perpetuity of the organization. However, Carroll [19] identifies national culture as one of the challenges facing CSR practice of multinational corporations. Lenssen et al. [34] investigate the effect of differences in national cultures (using Hofstede's model) on CSR for the corporation's non-financial performance and point out that countries where power distance, individualism, masculinity, and uncertainty avoidance are intense exhibit lower levels of CSR performance.



They found that individual and societal influences positively correlate with managers' attitudes towards CSR practice. However, differences across cultures reflect attitudes toward CSR and may affect consensus about global CSR practice. Therefore, organizations' cultural orientation can influence the degree of employees' belief in sustainable CSR. In this respect, there is a need to investigate the influence of cultural orientation on the sustainable CSR of environmentally sensitive organizations.

*Proposition 1:* There is a relationship between cultural orientation and sustainable CSR of environmentally sensitive organizations.

### 2.5.2. Perceived Corporate Capability

Capability is a unique resource (tangible and intangible) possessed by the organization. The organizational capability exists in diverse forms: capital, technology, marketing, operational, innovation, human resource capital, and the likes [35]. Sustainable CSR is a strategy that can determine an organization's capability. For example, recently, customers, investors, and employees have been building a corporate relationship through the CSR of target organizations. Society is also evaluating the sustainable CSR of business organizations before declaring that an organization has a great deal of corporate citizenship behavior. Likewise, the community is considering license renewal of companies based on sustainable CSR.

However, resources capabilities play a significant role in implementing sustainable CSR as a performance strategy. Internal resources and capability provide basic direction for a firm's strategy. Capabilities involve the coordination between people and resources, and if this is achieved, the corporate capability will be enhanced. Empirical investigations demonstrate that an organization's capabilities motivate employees to establish goals. In addition, the investigation by Cho et al. [36] shows that the amount of resources and the capability of planning, implementing, and evaluating CSR-related activities are positively associated with financial performance. A firm's resources and capabilities influence employees' ethical attitudes towards production efficiency. Tseng [37] affirms that corporate capability influences product evaluation directly through either ethical perception or overall CSR, affecting consumers' product demand. He concludes that employees may perceive CSR activities as positive when organizations duly respect their opinions on its implementation. CSR is now a strategy to attract customers, investors, and employees. These three groups of stakeholders are significant to the financial performance of an organization. If employees believe in sustainable CSR,

it can evoke outside stakeholders' economic interest in the organization. Employees' support for CSR can boost an organization's social responsibility [24]. Therefore, there is a need to investigate perceived corporate capability on sustainable CSR of environmentally sensitive organizations.

*Proposition 2:* There is a relationship between perceived corporate capability and sustainable CSR of environmentally sensitive organizations.

### 2.5.3. Company Reputation

Managers are aware of and concerned about a company's reputation on organizational performance. Thus, to enhance corporate performance, organizations broaden their concept of building a strong company reputation by espousing fair treatment of the claims of every stakeholder in the firm. These include but are not limited to employees, product safety, social and environmental performance. In a nutshell, the transformation in the economic environment has made a significant impact in recognizing organizations as a set of relations with different stakeholders, employees, suppliers, clients, government, investors, and society.

Nevertheless, researchers define a company's reputation differently; under this concept, reputation is an integral part of an organization's identification [38]. It defines what organizations connote in terms of a household name, from product manufacturing and services to the final consumer [23]. Therefore, management needs to build and manage company reputation due to its implication for financial and non-financial performance. Employees view a company's reputation as a single yardstick employed in measuring valuable contributions through careful resource allocation to superior business performance. Also, a company's reputation is a reason for corporate branding, which provides an appropriate analytical framework for the impact of stakeholders on organizational performance.

However, sustainable CSR is a global perception of the credibility of an organization's performance on social and environmental initiatives. Sustainable CSR has become an instrumental or normative expectation that projects an organization's image in relation to legal and ethical requirements as framed by stakeholders' values. In this study, a company's reputation is an important construct determining how effective an organization is in the sustainable CSR. It is expected from corporate organizations to direct their CSR activities towards poverty reduction, environmental protection, improvement of public well-being, better education, community improvement, social justice, and human right protection. For management to show exclusive interest in

sustainable CSR, the belief that it will promote company reputation must exist.

Companies have recently gained their reputation by synergizing business operations with social and physical environmental responsibility. Moreover, organizations have social obligations, duties, and responsibilities in the cause of their businesses [39]. According to Sánchez et al. [20], the social obligation is a liability of a company to satisfy legal duties regarding the economic interest of profitability, while social responsibility is an obligation of the company to meet ethical responsibility for society and the community. Hence, social responsibility, alongside the fulfillment of legal and economic obligations, imposes an ethical obligation on management to act in the society and stakeholders' interest to gain corporate reputation. Therefore, there is a need to examine the relationship between a company's reputation and the sustainable CSR of environmentally sensitive organizations. The following hypothesis statement is developed:

*H3:* There is a relationship between company reputation and sustainable CSR of environmentally sensitive organizations.

#### 2.5.4. Stakeholder-Drivenness

Stakeholder-driven is a process by which an organization engages in sustainable CSR due to stakeholders' pressure. CSR is perceived as a social obligation that focuses on child labor restriction, human right protection, safe products and services, health and safety, environmental protection, and community engagement activities [39]. Sustainable CSR stands as a stakeholder-driven because it involves issues that play an important role in the well-being of every group connected to an organization. Therefore, the phrase "stakeholder" has been grouped into different categories according to different authors. The most popular categories are the external and internal stakeholders, primary and secondary stakeholders, voluntary and involuntary stakeholders, social and non-social stakeholders [40]. However, Freeman & Phillips [41] identify shareholders as people or organizations interested in getting returns from their investments. This definition portrays shareholders from a behavioral approach. In this regard, organizations owe social obligations to all stakeholders, but one obligation is more specific to another.

Commonly identified stakeholder groups include shareholders (business owners), employees, customers, suppliers, local community, competitors, interest groups (or sometimes civil society representatives), government, the media, and society at large [19]. Stakeholder-drivenness raises important questions concerning the value of an organization's sustainable CSR

accountability to stakeholders and the public. These days, the interaction between stakeholders and organizations is based on social and environmental needs that are primarily examined in sustainable CSR. Often, the major problem confronting organizations is how to satisfy the multitude of stakeholders' needs in terms of sustainable CSR. As organizations face intense competitive pressure and look for strategies to boost performance, employees' belief in sustainable CSR could be useful from this perspective.

The concept of stakeholder did not develop consecutively with the concept of CSR, although the direct relationship defined by Carroll [19] is widely accepted by academics. Indeed, suppose sustainable CSR aims to define the responsibilities an organization needs to fulfill. In that case, the stakeholder concept addresses the issue of who are the representatives of an organization and to whom they are accountable on social and environmental issues. Both concepts are intertwined. The concept of sustainable CSR is an outcry against an organization's self-interest behavior; employees and other stakeholders have a legitimate right to protection from this behavior. Therefore, an organization implements sustainable CSR to satisfy the legitimate interest of different groups who have stakes in an organization's business. In this respect, there is a need to investigate the effect of stakeholder-drivenness on employees' beliefs on sustainable CSR disclosure of environmentally sensitive organizations.

*Proposition 4:* There is a relationship between stakeholder-drivenness and sustainable CSR of environmentally sensitive organizations.

#### 2.5.5. Non-Executive Director as a Mediator

A mediator is a factor that affects the strength of the relationship between an independent and a dependent variable in empirical research [42]. In line with this study, a non-executive director is introduced to strengthen the relationship between an employees' belief and sustainable CSR disclosure of an environmentally sensitive organization. Corporate governance has been the focus of organizational studies, emphasizing the influence of corporate governance structure on organizational performance.

According to the stakeholder theory, the behaviors of a company's directors need to be monitored and regulated by a board of executives to prevent any inappropriate actions against the company's interests. Since an organization's board of directors consists of executive and non-executive directors, implementing monitoring of and regulating those who hold executive roles in the firm's activities is daunting. Many researchers have argued that using outside directors with independent power to check and comment on an inadequate



environmental disclosure, including any acts that could jeopardize the good reputation of a company, is more likely to yield the desired result. As a part of the independent power of non-executive directors, they are theoretically in a position to resist financial inducement from internal executive directors like the CEO and others in manipulating issues related to sustainable CSR [43]. In real cases, non-executive directors are outsiders, and management monitoring is one of the duties of outside directors precisely in the areas of corporate social and environmental disclosure and corporate reputation. Active social and environmental performances are some of the major objectives of organizations. Therefore, non-executive directors are believed to play a better role in social and environmental performance monitoring than inside directors.

Having outside directors on the board protects stakeholders' interests against opportunistic behavior of top management on any issues not limited to sustainable CSR disclosure. Evaluating managers' performance on corporate reputation, environmental disclosure, and the replacement of failed managers is an important role of the board of directors. The success of this role is enhanced if the board members are dominated by outside directors (non-executive directors) [44].

According to Bansal et al. [45], a board dominated by outside directors indicates a good corporate board. They listed the aims and usefulness of such a board of directors: enhancing management's independence, increasing the level of expertise presented among directors, enhancing objectivity in the board proceedings and decisions, ensuring an effective representation of important constituents in society, and formulating better policy on social and environmental disclosure, corporate reputation, and other viable activities. The desire to accomplish such goals has been emphasized as a motive for outside directors. Meanwhile, outside directors have incentives to develop reputations as experts in decision-making. In this respect, there is a need to investigate the mediating effect of non-executive directors on employees' beliefs and sustainable CSR of environmentally sensitive organizations.

*Proposition 5:* There is a relationship between the non-executive directors and sustainable CSR of environmentally sensitive organizations.

## 2.6. Conceptual Framework

A conceptual framework is a theoretical structure comprising rules, principles, and assumptions, explaining

the philosophical and methodological assumptions of a study [46]. Based on this study's positivistic and realistic epistemological positioning, the research model is based on the quantitative approach.

Therefore, the conceptual framework positively contributes to promoting sustainable CSR of environmentally sensitive companies. A decision is taken to respond to the rise in social and environmental problems concerning societal expectations. This study anticipates that employees' beliefs positively impact an organization's sustainable CSR. Moreover, the study establishes a research model that integrates employees' beliefs with sustainable CSR, which could influence environmentally sensitive organizations' social and environmental performance. Variables were adopted from the existing organizational behavioral studies but not commonly used in this type of study. The model consists of three groups of variables: independent, mediator, and dependent variables. Fig. 3 represents the research model. The independent variable is represented by employees' beliefs encompassing four constructs (cultural orientation, perceived corporate capability, company reputation, and stakeholder-drivenness). The non-executive director is the mediating variable, while sustainable CSR is the dependent variable.

However, sustainable CSR is measured by environmental/green reporting, economic profitability, labor practice, human right, social practice/society, and ecofriendly product responsibility. The model demonstrates that employees' beliefs positively influence sustainable CSR. The propositions in the framework show that non-executive directors mediate the relationship between employees' beliefs and sustainable CSR. Therefore, employees' beliefs in sustainable CSR improve social and environmental reporting since it facilitates stakeholders' social and environmental preferences and builds good ethical behaviors.

### 2.6.1. Control Variable

The control variables, otherwise known as situational or organization-level variables, are potential variables, besides the main variable, that can influence sustainable CSR, which are employed in a study. This study uses company size and organizational type as the control variables. These are potential factors that determine sustainable CSR disclosure of environmentally sensitive organizations.

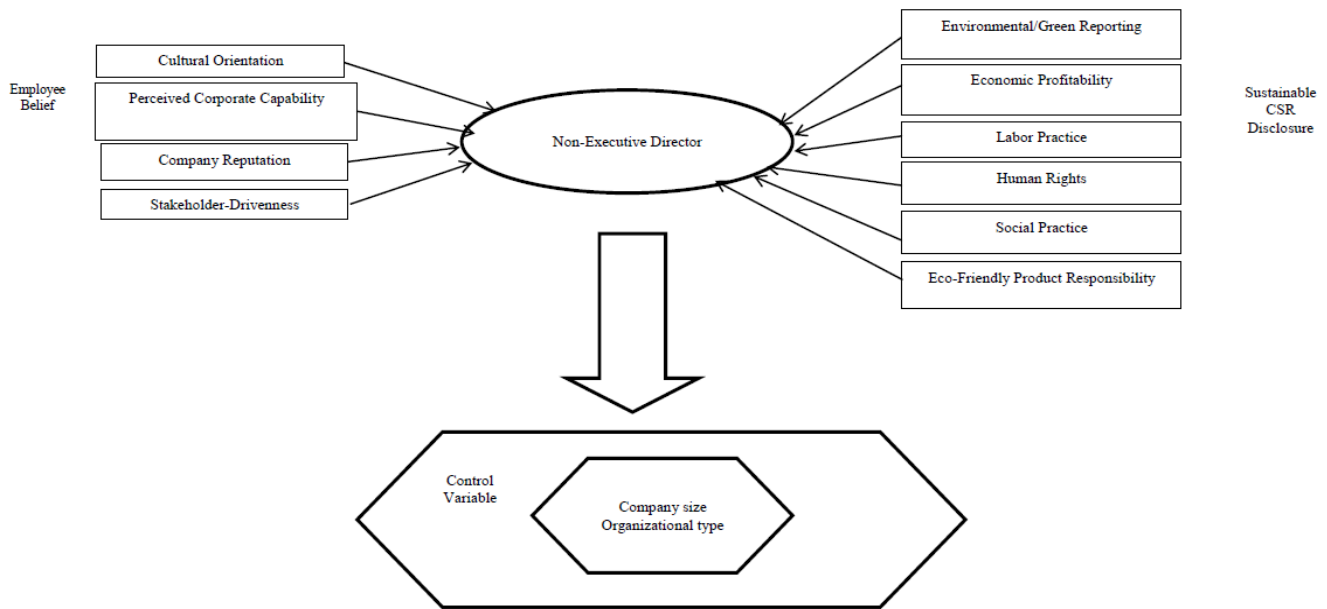


Fig. 3 A conceptual framework for assessing employees' belief on sustainable CSR

### 3. Research Method

This paper develops a conceptual framework, a research model based on hypothesis formulation. Individual and organizational factors were employed as dimensions to study the effect of employees' beliefs on sustainable CSR of environmentally sensitive organizations. Literature was critically reviewed to provide necessary conceptual explanations on employee belief and sustainable CSR [47]. It is applied research based on quantitative literature review in social science [48]. We analyzed existing employee studies concerning sustainable CSR using different factors relevant to an organization to address the research gap. Articles were downloaded from the existing data streams like Google Scholar, Scopus database, Web of Science database, Elsevier, Ebsco, Emerald, Sage Journals, and Springer. Meanwhile, the conceptual framework is a quantitative research design approach.

### 4. Discussion

When stakeholder power is a critical resource to the organization, the result positively correlates with social and environmental performance. According to the concept of this study, we expect such a pivotal stakeholder as an employee to positively influence sustainable CSR. This is currently an increasing area of interest and an issue beyond the ordinary data on emissions, waste, and social activities. Disclosure reveals the transparency and accountability of data. The empirical result suggests that an organization's low participation in CSR leads to decreased returns on equity and assets. One major setback of most empirical studies was their failure to see sustainable CSR in the

temporal context of employees' beliefs, making it impossible to draw reliable inferences about the impact of employees' beliefs on sustainable CSR for easing the public pressure, which demands trust in sustainability reporting. Employees' belief in sustainable CSR may be interpreted as an attempt to change the misconception of the public that sustainable CSR is a game of getting profit at the expense of environmental and social consciousness [57]. The concept of this paper is about managing public impressions on sustainable CSR through employees' beliefs.

Moreover, employees' belief in sustainable CSR is a synergy of responsibility towards a sustainability reporting practice and remains crucial for the organization's survival. There are several benefits of employees' belief in sustainable CSR; the most prominent is the advantage of employees' representative and active participation. Others include the cost-benefit of good reputation, transparency, and accountability in the whole process. The worst scenario in sustainable CSR involves strategic disclosure of environmental and social sensitive information or data. Some authors have expressed concern that reporting processes could be prone to manipulation to protect the company's images and reputations [3, 49]. In view of this study, employee belief could take control of sustainable CSR, thus resulting in transparency and accountability. Nowadays, organizations report social and environmental information only to comply with laws and when deemed appropriate to prevent financial loss and reputation rather than seeking true sustainability of the present and the future generation. Lack of employees' beliefs in sustainable CSR could result in a lower coverage of negative impacts and insufficient evidence on sustainable

social and environmental performance, which are signs of a dead end in the current sustainable CSRD agenda.

## 5. Implications for Theory

Scholars have investigated the impact of CSR practice and its disclosure on the performance of business organizations according to the highlights in the previous sections. It is well established that employees' participation in CSR increases performance. This study does not fit into those findings. While our concept happens to be employed in environmentally sensitive companies, not all companies' operations are so sensitive to the environment, nor do they deserve to be engaged in active sustainable CSRD.

Meanwhile, organizations implement sustainable CSRD to satisfy the legitimate interests of different groups who have stakes in the organizations' business. Meanwhile, the primary issue in sustainable CSRD is that organizations do not actively involve employees because of the conspiracy around its implementation. Examples of such conspiracy are the greenwashing and whitewashing practices; organizations engage in greenwashing for fear of increasing environmental cost and reducing profit and in whitewashing by using misleading information to cover up the bad behaviors related to social and economic responsibilities. Chen et al. [50] argue that lack of strategic vision and short-term profit goal are problems confronting CSR practice, whereas CSR is an activity that involves costs in the present and benefits in the long run. Due to this reason, sustainable CSRD may be neglected by management whose goal is to maximize short-term profit. CSRD is a method by which an organization increases performance and obeys social and environmental compliant laws. In today's globalized economy, organizations participate in sustainable CSRD as a performance strategy and to ensure peaceful co-existence with stakeholders. CSR can be used to strengthen organizations' existing competitive advantage. Hence, for an effective, sustainable CSRD, organizations require a coherent strategy that represents the interests of different stakeholders on social and environmental performance. However, research evidence shows that organizations that implement CSR enjoy financial performance improvement compared to those that fail to do so. One way to help commit to sustainable CSRD is to encourage active employees' participation, which is the rationale for the study's conceptual framework.

Moreover, it is important to consider employees' interest in every organizational endeavor; this is necessary for performance sustainability. Employees' belief in sustainable CSRD represents direct participation in social and environmental activities. In this case, the

relationship between employees' beliefs and sustainable CSRD should be promoted. For example, Ferreira & de Oliveira [51] conducted studies on the influence of employees' engagement on CSR and environmental practice. The outcome of the investigation shows that organizations that allow employees to participate in environmental reporting activities have the best achievement in sustainability reporting. Also, employees' belief in sustainable CSRD is a measure of assessing employees' interest in their organizations' social and environmental disclosure. However, sustainable CSRD aims to understand an organization's responsibility to its stakeholders and how to fulfill those responsibilities. Hence, environmental disclosure, social performance, employees' engagement are concepts that clearly define the relationship between organizations and relative commercial activities. Nowadays, the concept of sustainable CSRD has become an outcry against organizations' social and environmental injustice; hence, employees and other stakeholders have the legitimate right to express opinions on sustainability reporting of business organizations. This will ensure transparency and curb the problems of both greenwashing and whitewashing.

## 6. Implications for Managers

In addition to theoretical implications, this study highlights some interesting managerial implications. Firstly, given the significance of employees' belief in sustainable CSRD, managers need to increase financial resource allocation to activities involving sustainable CSRD. Also, as highlighted by this study, managers should focus on building good cultural orientation and perceived corporate capability to develop and maintain a high status in sustainable CSRD since it helps develop and maintain a high level of economic capability. Stakeholder-drivenness is one of the major reasons for sustainable CSRD; therefore, managers need to carefully analyze each stakeholder's interest in sustainable CSRD to promote a good relationship. Stakeholders exist for organizational survival, and organizations also operate to provide some essential services to the livelihood of stakeholders. Nowadays, reputation is goodwill to the organization, and one of the ways for a company to achieve reputation is giving value to sustainable CSRD; the managers should use resources at their disposal to improve reputation concerning sustainable CSRD. Although the manager is part of the executive team, their ability to influence non-executive directors to be fully involved in sustainable CSRD will enhance competitive advantage in performance outlook. Without managerial efforts, successful sustainable CSRD cannot be achieved. Also, without the required amount of supervision, the

organization will not generate any value from its CSR practice. Therefore, managers should focus on gaining the upper hand in sustainable CSR and intensify efforts in making employees believe in sustainable CSR, particularly by representing their interests.

If all things remain equal, managers and employees can be the resources that drive sustainable CSR capabilities of environmentally sensitive organizations. Some studies seem to support this perspective [52, 53].

The application of sustainable CSR can enable environmentally sensitive organizations to develop their own social and environmental analysis and give them a greater competitive edge over rivals. In addition, employees' beliefs in sustainable CSR can enhance corporate integrity on both social and environmental performance.

Nevertheless, the perspective of this study was related to a logical research framework; it gives novelty and theoretical significance. This research will promote the practical implementation of the study's proposed hypotheses in solving the existing problems between the organization and the requirement for CSR. The framework was established to achieve a new result in CSR. This framework is confirmed with the necessity to give managers new methods and tools for managing the practical problems of CSR. The study predicts the result of employees' beliefs in CSR in terms of functionality, realism, and general assumptions. The knowledge of CSR should be subjected to logical rethinking and not a mere theoretical assumption; this is due to the recent increase in climate change reactions across the globe. Hence, in this study, the researchers used the deductive method to assess the relevance of employees' belief in CSR, which was characterized by the way the implementation of the suggested propositions will help solve the practical problems of lack of transparency in CSR. This eliminates contradictions between research assumptions and the actual practice of CSR in environmentally sensitive organizations because the world is moving to a fully sustainable society. The study also assured the readers of this article that employees' beliefs in sustainable CSR will promote transparency and accountability in the process.

## 7. Limitation and Direction for Future Study

The involvement of an organization's stakeholders in social and environmental disclosure facilitates transparency and accountability of information disclosed. This paper analyzes the impact of employees' beliefs on sustainable CSR of environmentally sensitive organizations following the rise in global warming and environmental degradation in the world. Employees'

belief in sustainable social and environmental disclosure can be a testimony to the veracity of the information disclosed on social and environmental issues. Over the years, sustainability of social and environmental disclosure has not substantially improved, which is an indication of the ineffectiveness despite many regulatory measures.

Currently, environment and sustainable development involving climate change and green production is the focus of sustainable CSR agenda. Policy makers, researchers, and practitioners are concerned about how to achieve sustainable human generation. Many studies have been conducted to highlight the importance of CSR practice on organizations' performance, but a weak correlation has been obtained. Therefore, it is crucial to conduct more investigations in this area. This research suggests that employees' beliefs in sustainable CSR will have a positive influence on sustainable performance of environmentally sensitive organizations. It is also anticipated that the conceptual framework will be valuable to the practitioners, researchers, and policy makers on sustainable CSR. The framework proposed in this study was meant for environmentally sensitive organizations; however, organizations with less impact on the environment can also implement it to improve on CSR. Finally, it recommended that future researchers on CSR should explore the concept of employees' beliefs and sustainable CSR in different sectors of business organizations to test the strength and generalizability of the variables employed in the research model.

## 8. Conclusion

Recent research evidence shows the effect that employees may have on how companies practice CSR to show efforts in social, economic, and environmental responsibilities. Thus, as the negative impact of environmentally sensitive companies' operations is detrimental to both people and environment, so a significant effort must be made to make them accountable. This will reduce the direct health effects and economic burden associated with irresponsible behavior towards social and environmental management. This empirical study contributes to the emerging but important literature in this area. The prior study has looked at the relationship between CSR practice and employees concerning business performance without clearly distinguishing the sustainable CSR of companies whose operations are more dangerous to society and those whose operations are less dangerous to society. Therefore, the focus of this study is to highlight the role of employees' beliefs in the sustainable CSR of environmentally sensitive companies to improve CSR practice.

However, employees' beliefs in sustainable CSR of environmentally sensitive organizations raise significant assurance in the value of an organization's CSR accountability to stakeholders and the public. Nowadays, employees are concerned about organizations' social and environmental values; an organization with bad records of CSR may face recruitment challenges that can affect sustainable performance. Stakeholders are interested in establishing relationships with organizations that show transparency and accountability in social and environmental disclosure. Therefore, any foul play in this regard may tarnish the organization's image concerning those responsibilities. Nevertheless, social and environmental problems are vital issues confronting the world today and, if left unaddressed, can confront future generations as well. Hence, to develop an economy that values people and the environment, there should be a positive connection between employees' beliefs and sustainable CSR of environmentally sensitive organizations.

The findings that business organizations are the major pollutant of the environment are not surprising. In theory, a socially responsible organization is more attractive to stakeholders. It is also somewhat rewarding for an organization to actively involve employees in every stage of sustainable CSR. It improves the organization's social and environmental images in the eyes of customers and shareholders.

However, CSR is now an important dimension of performance improvement in contemporary business organizations. Environmental consciousness and social responsibility are orientations in CSR practice. Nevertheless, practicing good CSR is a sacrifice and the determination to do what is right, even for organizations with less financial capacity. However, the existing styles of CSR and the verifiable criteria for its success are still below the expectation, especially from the perspective of environmentally sensitive organizations. Likewise, the available guidelines and suggestions to practitioners on achieving a sustainable CSR are unclear [54]. Despite the claim of CSR by business organizations, the world keeps experiencing environmental problems. Moreover, to the best of the researchers' knowledge, studies on CSR were known to be relatively focusing on limited dimensions of customers and shareholders [55]. Changes in sustainable CSR must come from the transformational approach in which managers and other practitioners must rethink and strategize their orientations on sustainable CSR to achieve sustainable development goals of climate change. Existing studies show the lack of resolution about the best approaches to achieving a sustainable CSR and how to integrate available human resources to

achieve the best sustainable CSR. Therefore, the need for a systematic involvement of employee participation in CSR is thus highly necessary to realize a global sustainable development goal.

Additionally, attribution theory can be seen as a relative theory compared to other theories of CSR. However, prior to the present time, attribution theory has not been successfully tested or given support in the context of sustainable CSR. It is expected that CSR can not only influence the behavior of employees by judging the actions of management on its practice but also may pave the way for a better relationship with other stakeholders. Thus, linking attribution theory with sustainable CSR under a comprehensive theoretical framework. Sustainable CSR must focus on how its operations are representative of social, economic, and environmental activities. Given the rapid increase in the number of environmental pollutant companies worldwide, adopting the concept of employees' beliefs on sustainable CSR will improve social and environmental accountability [49]. Although social and environmental activities are indisputably linked to business activities, the gaps in the available studies are more prominent than the assumptions surrounding sustainable CSR.

Therefore, this study is motivated by social and environmental challenges and consequently develops a conceptual framework that examines the influence of employees' beliefs on sustainable CSR of environmentally sensitive organizations since both social and environmental issues are valuable to the organizations and society. The conceptual framework analyzes the potential influence of cultural orientation, perceived corporate capability, company reputation, stakeholder-drivenness, and mediating effect of non-executive directors on promoting sustainable CSR. Hence, environmentally sensitive organizations need to maintain a high standard in sustainable CSR to compensate for their impact on society. However, despite the degree of CSR reporting, environmentally sensitive organizations seem to lack the courage to promote employee involvement in sustainable CSR. This study consists of certain limitations which provide opportunities for further investigation. Future studies should implement the proposed framework using different industries to study the mechanism of employees' beliefs on sustainable CSR. This will make the research framework more generalizable.

Another limitation was the focus on an employee as an important agent of sustainable CSR, whereas there could be the need for an individual organization to search for additional information about economic, social, and environmental goals. Although the underlying propositions (hypotheses) provide critical insight into the

effects of sustainable CSRD, the external validity of the suggested variables could be strengthened by follow-up an empirical investigation. The final limitation of this study was based on the literature review of published journals. Those findings may not apply to all business organizations under consideration. Therefore, additional research is needed to determine their applicability.

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