Internal CSR Programs in the Context of a Financial Institution Operating in Nepal

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Abstract

This study investigates the internal corporate social responsibility (CSR) practices of employees in commercial banks and explores the relationship between demographic factors and trust. Adopting a quantitative research design, data were collected through a questionnaire distributed to 40 employees representing various levels and departments within the banks. Purposive sampling was utilized, and ethical considerations were strictly followed. Descriptive and inferential statistical analyses were employed to examine the data. Results reveal gender

differences in perceptions of company policies, with females generally showing higher agreement on aspects like career development and work-life balance. Married individuals also tended to perceive higher levels of agreement with company policies compared to unmarried counterparts. Moreover, age and years of service exhibited weak negative correlations with various policy aspects, suggesting limited influence on employee perceptions. Overall, the findings emphasize the importance of tailored CSR practices to address diverse employee needs and preferences, irrespective of demographic factors. These insights can inform strategies to enhance employee engagement and organizational performance in commercial banks.

Keywords: Age, Bank, CSR, Gender, Internal

Introduction

The literature clearly indicates that the concept of micro foundation corporate social responsibility (CSR) has received significant attention from researchers and practitioners in the past decade (Rupp, 2015). CSR has become a strategic tool and an integral part of businesses and organizations as they recognize the benefits of "doing good doing well" (Aguinis, 2012). Surprisingly, even small organizations are embracing sustainable CSR practices (Jamali, 20007) because they understand that the success of an organization is closely tied to the welfare of its stakeholders (Need, 2006). CSR, through sustainability, not only benefits employees but also the surrounding communities (Armstrong, 2014), as positive employee perception of CSR can lead to higher financial returns and increased investment in CSR (Jones, 2017).

In the present time, employees are crucial for organizations to gain a competitive advantage (Ismail, 2011)and literature suggests that organizations can attract competitive employees through CSR (Amponsah, 2015). However, CSR is perceived differently by various stakeholders. External CSR enhances investment, consumption, and public relations with the government (McWilliams, 2001), while internal CSR leads to improved job behavior and reduced turnover

Furthermore, due to the growing interest of stakeholders in ethical business practices, there has been a proliferation of international standards and NGOs harmonizing CSR globally (Bista & Modi, 2022). Businesses have taken on the responsibility of both internal and external CSR practices (Crane, 2008)Almost every major organization is involved in CSR, with 93% of leading organizations formally reporting on it (KPMG., 2013). Large corporations are particularly required to maintain a high level of CSR due to their vulnerability to stakeholder criticism and the expectation of social responsibility (Khan, 2014). Stakeholders are individuals or groups that interact with organizational activities (Jamali, 20007) (Need, 2006).

Moreover, the literature on CSR has seen exponential growth in recent years, with over 50% of articles in high-impact factor journals focusing on CSR in the past decade (Glavas, 2014)the involvement of CSR in legal, social, environmental, and human rights issues has sparked significant interest among practitioners and researchers. CSR is seen as a discretionary attitude expected from corporations, and treating it as a legal or mandatory obligation may undermine its discretionary nature (Santoso, 2014). However, the literature also highlights that many

organizations view CSR as a license to operate, neglecting its role as an employee investment (Shrestha & Timalsena, Perceived External CSR from Employees' Perspective in Nepalese Banking Industry, 2023). Although employee perception of an organization's corporate image influences their behavior, there is limited research from the employee's perspective on CSR (Riordan, 1997)Existing literature predominantly focuses on compliance-oriented (legal and societal), public relations-oriented (customer-related), and philanthropic aspects of CSR (Sen, 2006). Therefore, there is a need to explore the relationship between employees and their perception of organizational ethical practices in the context of micro CSR.

In recent years businesses have increasingly recognized their responsibility towards society and the environment through the concept of corporate social responsibility (CSR) (Yonghang, 2023). While external CSR practices have been extensively explore, the significance of internal corporate social responsibility (ICSR) is gaining recognition. Internal CSR focuses on fostering a positive organizational culture that prioritizes employee's welfare, professional development, work life balance, and ethical conduct within the organization. It goes beyond compliance with labor laws by actively promoting the holistic well-being of employees. This research aims to fill the gap in understanding internal CSR by exploring its benefits, challenges, and impact on organizational culture and employee engagement. By examining theoretical foundations, empirical studies, and practical examples this thesis seeks to provide insights into effective internal CSR strategies and their potential outcomes, such as increased employee satisfaction and improve organizational performance. Understanding the importance of internal CSR is crucial for organizations and stakeholders in developing strategy that enhance employee well-being and contribute to long term success.

Research objectives
1. To explore the internal CSR of employees from bank
2. To identify the relation between demographic components (age, gender, education, experience, marital status) and trust.

Hypotheses
H0: There is no significant correlation between gender and (CSR) company policies or practices.
H0: There is no significant correlation between marital status and (CSR) company policies or practices.
H0: There is no significant correlation between age and (CSR) company policies or practices.
H0: There is no significant correlation between years of service with current organizations and (CSR) company policies or practices.

Research Methodology

The study adopted a quantitative research design to examine the relationship between Internal CSR practices, employee engagement, and organizational performance in commercial banks. The data collection process involved distributing a questionnaire to employees working in commercial banks. The questionnaire consisted of closed-ended and Likert scale questions,

which provided structured responses that, easily analyzed (Mishra, Mahat, & Khanal, 2021). A total of 40 employees were selected as participants for this study, representing different levels and departments within the banks. The questionnaire was printed and distributed to the selected participants. The sample for this study was selected using a purposive sampling technique. The collected data were analyzed using descriptive statistics, such as frequencies, percentages, means, and standard deviations, to summarize the responses to the closed-ended questions (Parajuli, Mahat, & Kandel, 2023). Furthermore, inferential statistical techniques, such as correlation analysis and regression analysis, were employed to examine the relationships between variables and test the research hypotheses. Ethical considerations were adhered to throughout the research process. Informed consent was obtained from the participants, ensuring their voluntary participation and confidentiality of their responses (Mahat & Aithal, 2023). The participants were also assured of the anonymity of their data and the use of data solely for research purposes. Furthermore, ethical guidelines regarding the treatment of human subjects were followed, including the protection of their rights and welfare.

Results and Discussion

Data analysis involves the examination, interpretation, and transformation of raw data to extract meaningful insights and patterns. It employs statistical and computational techniques to identify trends, make informed decisions, and solve problems across various domains. This process helps organizations and individuals uncover valuable information hidden within data, enabling data-driven decision-making for improved outcomes.

Table 1 Gender

		gender	
		male	female
		Count	Count
My company policies encourage the employee to develop their skills and carrers	strongly agreed	3	5
	agreed	5	7
	neutral	6	14
	disagreed	0	2
	strongly disagreed	0	1
The management of my company primarily concerns with employees need and wants.	strongly agreed	1	1
	agreed	6	9
	neutral	7	12
	disagreed	0	6
	strongly disagreed	0	1

My company implements flexible policies to provide a good work and life balance for its employees	strongly agreed	2	1
	agreed	6	9
	neutral	5	14
	disagreed	1	4
	strongly disagreed	0	1
My company supports employees who want to acquire additional education	strongly agreed	4	6
	agreed	6	9
	neutral	2	11
	disagreed	1	2
	strongly disagreed	1	1
My company encourage its employee to participate to the voluntary activities	strongly agreed	2	5
	agreed	6	14
	neutral	5	6
	disagreed	1	2
	strongly disagreed	0	2
The managerial decisions related with the employees are usually fair	strongly agreed	3	3
	agreed	1	8
	neutral	7	15
	disagreed	3	2
	strongly disagreed	0	1

Field Survey

Based on the provided data, it appears that there are differences in perceptions between male and female employees regarding various aspects of their company's policies and practices. Overall, females tend to have higher counts in agreement with statements related to career development, work-life balance, support for education, and participation in voluntary activities compared to males. However, there are similarities in perceptions regarding managerial fairness, with both genders having a significant count in the neutral category. These findings suggest potential areas for improvement in policies and practices to address gender-specific needs and preferences within the company. Further analysis could delve into the underlying reasons for these differences and their potential implications for employee satisfaction and engagement.

Table 2 Marital Status

		marital status			
		married	unmarried	11.00	22.00
		Count	Count	Count	Count
My company policies encourage the employee to develop their skills and careers	strongly agreed	3	4	1	0
	agreed	5	7	0	0
	neutral	6	13	0	1
	disagreed	0	2	0	0
	strongly disagreed	0	1	0	0
The management of my company primarily concerns with employees need and wants.	strongly agreed	1	0	1	0
	agreed	3	11	0	1
	neutral	8	11	0	0
	disagreed	2	4	0	0
	strongly disagreed	0	1	0	0
My company implements flexible policies to provide a good work and life balance for its employees	strongly agreed	1	1	1	0
	agreed	4	11	0	0
	neutral	7	11	0	1
	disagreed	2	3	0	0
	strongly disagreed	0	1	0	0
My company supports employees who want to acquire additional education	strongly agreed	3	6	1	0
	agreed	6	8	0	1
	neutral	4	9	0	0
	disagreed	1	2	0	0
	strongly disagreed	0	2	0	0
My company encourage its employee to participate to the voluntary activities	strongly agreed	2	4	1	0
	agreed	8	12	0	0
	neutral	3	7	0	1
	disagreed	1	2	0	0
	strongly disagreed	0	2	0	0

The managerial decisions related with the employees are usually fair	strongly agreed	2	3	1	0
	agreed	2	7	0	0
	neutral	9	12	0	1
	disagreed	1	4	0	0
	strongly disagreed	0	1	0	0

Field Survey

The data provided shows a comparison between married and unmarried individuals regarding their perceptions of company policies and practices. Overall, married individuals tend to have higher counts in agreement with statements related to career development, work-life balance, support for education, participation in voluntary activities, and fairness of managerial decisions compared to unmarried individuals. There are consistent trends across various aspects of company policies, suggesting potential differences in how these policies are perceived based on marital status. Further analysis could explore the reasons behind these differences and their implications for employee satisfaction and engagement within the organization.

Table 3 Age

		age					
		less than 20	21-25	26-30	31-35	36-40	above 40
		Count	Count	Count	Count	Count	Count
My company policies encourage the employee to develop their skills and careers	strongly agreed	0	3	0	5	0	0
	agreed	0	8	0	4	0	0
	neutral	2	9	0	6	2	1
	disagreed	0	2	0	0	0	0
	strongly disagreed	1	0	0	0	0	0
The management of my company primarily concerns with employees need and wants.	strongly agreed	0	1	0	1	0	0
	agreed	0	9	0	6	0	0
	neutral	1	8	0	7	2	1
	disagreed	1	4	0	1	0	0
	strongly disagreed	1	0	0	0	0	0
My company implements flexible policies to provide	strongly agreed	0	1	0	2	0	0
	agreed	1	11	0	3	0	0

a good work and life balance for its employees	neutral	1	7	0	8	2	1
	disagreed	1	2	0	2	0	0
	strongly disagreed	0	1	0	0	0	0
My company supports employees who want to acquire additional education	strongly agreed	0	6	0	4	0	0
	agreed	1	6	0	6	1	1
	neutral	1	7	0	4	1	0
	disagreed	0	2	0	1	0	0
	strongly disagreed	1	1	0	0	0	0
My company encourage its employee to participate to the voluntary activities	strongly agreed	0	4	0	3	0	0
	agreed	1	11	0	6	1	1
	neutral	0	6	0	4	1	0
	disagreed	1	0	0	2	0	0
	strongly disagreed	1	1	0	0	0	0
The managerial decisions related with the employees are usually fair	strongly agreed	0	3	0	3	0	0
	agreed	0	6	0	2	0	1
	neutral	2	9	0	9	2	0
	disagreed	1	3	0	1	0	0
	strongly disagreed	0	1	0	0	0	0

Field Survey

The provided data offers insights into how different age groups perceive various aspects of company policies. Generally, younger individuals, particularly those aged 21-25, tend to show higher agreement with statements related to career development, work-life balance, support for education, participation in voluntary activities, and fairness of managerial decisions. However, there are variations across age groups, with older individuals (above 40) also exhibiting positive responses, albeit to a lesser extent. Notably, there's a consistent trend of neutrality across all age groups, suggesting potential areas for improvement in communication or policy clarity. Further analysis could explore the underlying factors influencing these perceptions and their implications for tailoring policies to meet the diverse needs of employees across different age brackets.

Table 4: Years of service

		years of service with current organizations				
		below 5	5-10	10-15	15-20	over 20
		Count	Count	Count	Count	Count
My company policies encourage the employee to develop their skills and careers	strongly agreed	5	3	0	0	0
	agreed	9	1	2	0	0
	neutral	15	3	1	1	0
	disagreed	2	0	0	0	0
	strongly disagreed	1	0	0	0	0
The management of my company primarily concerns with employees need and wants.	strongly agreed	1	1	0	0	0
	agreed	9	4	1	1	0
	neutral	16	1	2	0	0
	disagreed	5	1	0	0	0
	strongly disagreed	1	0	0	0	0
My company implements flexible policies to provide a good work and life balance for its employees	strongly agreed	2	1	0	0	0
	agreed	12	1	2	0	0
	neutral	12	5	1	1	0
	disagreed	5	0	0	0	0
	strongly disagreed	1	0	0	0	0
My company supports employees who want to acquire additional education	strongly agreed	7	2	1	0	0
	agreed	10	4	1	0	0
	neutral	10	1	1	1	0
	disagreed	3	0	0	0	0
	strongly disagreed	2	0	0	0	0
My company encourage its employee to participate to the voluntary activities	strongly agreed	5	1	1	0	0
	agreed	16	3	1	0	0
	neutral	7	3	1	0	0
	disagreed	3	0	0	0	0

	strongly disagreed	1	0	0	1	0
The managerial decisions related with the employees are usually fair	strongly agreed	4	1	1	0	0
	agreed	7	0	1	1	0
	neutral	15	6	1	0	0
	disagreed	5	0	0	0	0
	strongly disagreed	1	0	0	0	0

Field Survey

The data suggests that employees with fewer years of service, particularly those with less than 5 years, tend to perceive higher levels of agreement with company policies regarding skill and career development, work-life balance, support for education, participation in voluntary activities, and fairness of managerial decisions. As years of service increase, there's a noticeable shift towards neutrality, especially in policies related to work-life balance and support for education. This trend could indicate a need for targeted efforts to engage long-term employees in these aspects of company initiatives. However, overall, there's a relatively positive perception of company policies across all tenure groups, with few instances of disagreement. Further analysis could explore the reasons behind these perceptions and their potential impact on employee retention and satisfaction.

Table 5: Correlation gender

		gender	Company encourage to develop skills and careers	Management concerns with employees need and wants.	Company implements flexible work and life balance	Supports employees additional education	encourage to the voluntary activities	managerial decisions are usually fair
gender	Pearson Correlation	1	0.171	0.262	0.258	0.089	0.011	-0.03
	Sig. (2-tailed)		0.272	0.09	0.095	0.572	0.947	0.85
	N	43	43	43	43	43	43	43
company encourage to	Pearson Correlation	0.171	1	.658**	.330*	0.248	.304*	.302*

develop skills and careers	Sig. (2-tailed)	0.272		0	0.031	0.109	0.047	0.049
	N	43	43	43	43	43	43	43
Management concerns with employees need and wants.	Pearson Correlation	0.262	.658**	1	.371*	0.259	0.199	.340*
	Sig. (2-tailed)	0.09	0		0.014	0.093	0.201	0.026
	N	43	43	43	43	43	43	43
company implements flexible work and life balance	Pearson Correlation	0.258	.330*	.371*	1	.461**	.556**	0.246
	Sig. (2-tailed)	0.095	0.031	0.014		0.002	0	0.112
	N	43	43	43	43	43	43	43
company supports employees additional education	Pearson Correlation	0.089	0.248	0.259	.461**	1	.456**	.517**
	Sig. (2-tailed)	0.572	0.109	0.093	0.002		0.002	0
	N	43	43	43	43	43	43	43
encourage to the voluntary activities	Pearson Correlation	0.011	.304*	0.199	.556**	.456**	1	0.182
	Sig. (2-tailed)	0.947	0.047	0.201	0	0.002		0.244
	N	43	43	43	43	43	43	43
managerial decisions are usually fair	Pearson Correlation	-0.03	.302*	.340*	0.246	.517**	0.182	1
	Sig. (2-tailed)	0.85	0.049	0.026	0.112	0	0.244	
	N	43	43	43	43	43	43	43

Field Survey

The correlation analysis indicates weak to moderate positive correlations between various aspects of company policies and practices. Specifically, there are significant positive correlations between policies encouraging skill and career development, supporting education, promoting work-life balance, and encouraging participation in voluntary activities. However, there's a weaker correlation between these policies and the perception of managerial fairness. Gender does not show a significant correlation with any of the company policies or practices. These findings suggest that efforts to enhance specific policies, such as supporting education and work-life balance, could potentially improve overall employee satisfaction and engagement, irrespective of gender differences.

Table 6: Correlation marital status

		marital status	Company encourage to develop skills and careers	Management concerns with employees need and wants.	Company implements flexible work and life balance	Supports employees additional education	encourage to the voluntary activities	managerial decisions are usually fair
marital status	Pearson Correlation	1	.010	-.256	-.073	-.113	.017	-.060
	Sig. (2-tailed)		.948	.097	.640	.472	.915	.703
	N	43	43	43	43	43	43	43
company encourage to develop skills and careers	Pearson Correlation	.010	1	.658**	.330*	.248	.304*	.302*
	Sig. (2-tailed)	.948		.000	.031	.109	.047	.049
	N	43	43	43	43	43	43	43
Management concerns with employees need and wants.	Pearson Correlation	-.256	.658**	1	.371*	.259	.199	.340*
	Sig. (2-tailed)	.097	.000		.014	.093	.201	.026
	N	43	43	43	43	43	43	43

company implements flexible work and life balance	Pearson Correlation	-.073	.330*	.371*	1	.461**	.556**	.246
	Sig. (2-tailed)	.640	.031	.014		.002	.000	.112
	N	43	43	43	43	43	43	43
company supports employees additional education	Pearson Correlation	-.113	.248	.259	.461**	1	.456**	.517**
	Sig. (2-tailed)	.472	.109	.093	.002		.002	.000
	N	43	43	43	43	43	43	43
encourage to the voluntary activities	Pearson Correlation	.017	.304*	.199	.556**	.456**	1	.182
	Sig. (2-tailed)	.915	.047	.201	.000	.002		.244
	N	43	43	43	43	43	43	43
managerial decisions are usually fair	Pearson Correlation	-.060	.302*	.340*	.246	.517**	.182	1
	Sig. (2-tailed)	.703	.049	.026	.112	.000	.244	
	N	43	43	43	43	43	43	43

Field Survey

The correlation analysis indicates weak to moderate negative correlations between marital status and various aspects of company policies and practices. Specifically, marital status shows a negative correlation with policies related to providing a good work-life balance and supporting employees who want to acquire additional education. However, marital status does not significantly correlate with policies related to skill and career development, management concerns for employee needs and wants, encouragement of voluntary activities, or perceived fairness of managerial decisions. These findings suggest that marital status may not strongly influence perceptions of company policies and practices in the examined context.

Table 7: correlation age

		age	Company encourage to develop skills and careers	Management concerns with employees need and wants.	Company implements flexible work and life balance	Supports employees additional education	encourage to the voluntary activities	managerial decisions are usually fair
age	Pearson Correlation	1	-0.191	-0.17	0.045	-0.178	-0.11	-0.141
	Sig. (2-tailed)		0.219	0.276	0.773	0.255	0.482	0.368
	N	43	43	43	43	43	43	43
company encourage to develop skills and careers	Pearson Correlation	-0.191	1		.330*	0.248	.304*	.302*
	Sig. (2-tailed)	0.219		0	0.031	0.109	0.047	0.049
	N	43	43	43	43	43	43	43
Management concerns with employees need and wants.	Pearson Correlation	-0.17	.658**	1	.371*	0.259	0.199	.340*
	Sig. (2-tailed)	0.276	0		0.014	0.093	0.201	0.026
	N	43	43	43	43	43	43	43
company implements flexible work and life balance	Pearson Correlation	0.045	.330*	.371*	1	.461**	.556**	0.246
	Sig. (2-tailed)	0.773	0.031	0.014		0.002	0	0.112

	N	43	43	43	43	43	43	43
company supports employees additional education	Pearson Correlation	-0.178	0.248	0.259	.461**	1	.456**	.517**
	Sig. (2-tailed)	0.255	0.109	0.093	0.002		0.002	0
	N	43	43	43	43	43	43	43
encourage to the voluntary activities	Pearson Correlation	-0.11	.304*	0.199	.556**	.456**	1	0.182
	Sig. (2-tailed)	0.482	0.047	0.201	0	0.002		0.244
	N	43	43	43	43	43	43	43
managerial decisions are usually fair	Pearson Correlation	-0.141	.302*	.340*	0.246	.517**	0.182	1
	Sig. (2-tailed)	0.368	0.049	0.026	0.112	0	0.244	
	N	43	43	43	43	43	43	43

Field Survey

The correlation analysis suggests weak to moderate negative correlations between age and various aspects of company policies and practices. Specifically, age shows negative correlations with policies related to career development, management concerns for employee needs and wants, implementation of flexible work-life balance policies, support for additional education, encouragement of voluntary activities, and perceived fairness of managerial decisions. However, none of these correlations are statistically significant at the 0.05 level, except for the relationship between age and flexible work-life balance policies. These findings indicate that age may have a limited influence on perceptions of company policies and practices in the context examined.

Table 8: correlation: years of service

	years of service with current organizations	Company encourage to develop skills and careers	Management concerns with employees need and wants.	Company implements flexible work and life balance	Supports employees additional education	encourage to the voluntary activities	managerial decisions are usually fair

years of service with current organizations	Pearson Correlation	1	-.073	-.229	-.068	-.110	.166	-.202
	Sig. (2-tailed)		.642	.140	.665	.481	.288	.195
	N	43	43	43	43	43	43	43
Company encourage to develop skills and careers	Pearson Correlation	-.073	1	.658**	.330*	.248	.304*	.302*
	Sig. (2-tailed)	.642		.000	.031	.109	.047	.049
	N	43	43	43	43	43	43	43
Management concerns with employees need and wants.	Pearson Correlation	-.229	.658**	1	.371*	.259	.199	.340*
	Sig. (2-tailed)	.140	.000		.014	.093	.201	.026
	N	43	43	43	43	43	43	43
company implements flexible work and life balance	Pearson Correlation	-.068	.330*	.371*	1	.461**	.556**	.246
	Sig. (2-tailed)	.665	.031	.014		.002	.000	.112
	N	43	43	43	43	43	43	43
company supports employees additional education	Pearson Correlation	-.110	.248	.259	.461**	1	.456**	.517**
	Sig. (2-tailed)	.481	.109	.093	.002		.002	.000
	N	43	43	43	43	43	43	43
encourage to the voluntary activities	Pearson Correlation	.166	.304*	.199	.556**	.456**	1	.182
	Sig. (2-tailed)	.288	.047	.201	.000	.002		.244
	N	43	43	43	43	43	43	43
managerial decisions	Pearson Correlation	-.202	.302*	.340*	.246	.517**	.182	1

are usually fair	Sig. (2-tailed)	.195	.049	.026	.112	.000	.244	
	N	43	43	43	43	43	43	43

Field Survey

The correlation analysis indicates weak negative correlations between years of service with the current organization and various aspects of company policies and practices. Specifically, longer tenure shows negative correlations with policies related to career development, management concerns for employee needs and wants, implementation of flexible work-life balance policies, support for additional education, encouragement of voluntary activities, and perceived fairness of managerial decisions. However, none of these correlations are statistically significant at the 0.05 level. These findings suggest that years of service may have limited influence on perceptions of company policies and practices in the examined context.

Conclusion

The analysis of employee perceptions regarding company policies and practices reveals several insights. There are noticeable differences in perceptions based on gender, marital status, age, and years of service, although the correlations are generally weak to moderate. Females tend to show higher agreement with various policies compared to males, while married individuals exhibit higher levels of agreement compared to unmarried individuals. Younger employees, particularly those aged 21-25, tend to show more positive perceptions across different aspects of company policies compared to older age groups. Additionally, employees with fewer years of service tend to perceive higher levels of agreement with company policies, although this trend diminishes with longer tenure. While some correlations are statistically significant, overall, these findings suggest that demographic factors may influence perceptions of company policies and practices to some extent, but other unexplored factors likely contribute as well. Further research is warranted to delve deeper into the underlying reasons for these perceptions and their implications for organizational policies and employee satisfaction.

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