External and Internal Corporate Social Responsibility and its Impact on Environment and Welfare: Emerging Theories and Practices by Corporations

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Abstract. Corporate social responsibility (CSR) initiatives being undertaken by organizations all over the world are instrumental in contributing to sustainable development. These activities can further be classified into external CSR (ECSR) and internal CSR (ICSR). ECSR refers to CSR initiatives aimed at boosting the well-being of external stakeholders, including local communities, the environment, and consumers, and the focus of ICSR is to help employees have a positive work environment. ECSR practices directed towards the environment, such as waste management and emissions reduction, help organizations lessen the negative environmental effects of their business operations. However, research shows that ECSR does not always result in favourable reactions from customers and employees. Recent studies on the results of businesses' CSR involvement have found mixed results, indicating that, if not executed effectively, CSR may hurt financial performance, consumer loyalty, and employee perceptions of distributive unfairness. Further, studies also show that ECSR should be complemented by ICSR practices to mitigate these ill effects. Hence, considering the role and importance of ICSR in sustainable development, the authors do a systematic review of the ICSR literature, which is in its nascent stage, focusing on the impact of firms' ICSR initiatives on employee outcomes, and providing future research directions.

Keywords: External CSR (ECSR), Internal CSR (ICSR), Community and Environment, Employee Well-being, Sustainable Development.

1   Introduction

Sustainable development is a significant concern for developing and developed countries and is part of the mission of organizations across the globe. Research on how corporations can adopt sustainable business practices to achieve competitive advantage is expanding(Baumgartner, 2014; Morioka et al., 2017). The attention on corporate social responsibility (CSR) for sustainable development is gaining momentum (Aguinis & Glavas, 2012; H. Wang et al., 2016).

CSR activities of firms can be divided into external (ECSR) and internal (ICSR) depending on the stakeholders getting affected by the activities. ECSR refers to CSR initiatives aimed at boosting the well-being of external stakeholders, including local communities, the environment, and consumers, and the focus of ICSR is to help employees have a positive work environment. Scholarly literature provides evidence that organizations' ECSR activities directed towards the environment have a beneficial influence on their environmental performance (Luo & Qu, 2023). However, there are studies which indicate that ECSR practices of firms can lead to negative reactions from stakeholders like consumers and employees. (Sipilä et al., 2021) found that, if not implemented with care, CSR engagement of luxury companies can lead to lower financial performance and decreased customer loyalty. The results of the study conducted by (X. Wang et al., 2023) showed that ECSR had a positive effect on employees' unethical pro-organizational behaviour. (W. Deng et al., 2022) have provided evidence that organizations' ECSR practices can lead to employee perceptions of distributive unfairness and result in organizational revenge behaviour. The results of these studies also indicate that the negative consequences due to ECSR activities can be alleviated when organizations complement ECSR with ICSR initiatives.

Further, the participation of employees in the CSR initiatives undertaken by organizations has proved to be beneficial for the firms as well as the employees (Im et al., 2017) . Scholars are also showing interest in the positive impact of socially responsible human resource management (SRHRM) practices. These practices are aimed at fostering employee involvement in ECSR initiatives of firms by using the criteria of social responsibility during the selection of employees, providing them with CSR training to carry out firm CSR activities, including their CSR volunteerism as an important aspect of performance appraisal and compensation (Shen & Zhang, 2019).

Also, research on social sustainability, an important facet of sustainable development, implies that an organization's economic and environmental sustainability is determined by multiple fundamental social factors, such as equity and justice, poverty, health, education, delinquencies, demography, culture, and employee engagement (Ajmal et al., 2018).

Hence, considering the role and importance of employees in sustainable development, we posit that the responsibility of organizations towards their internal stakeholders, employees, is as important as their involvement in external CSR activities. We therefore do a systematic literature review of the literature on ICSR. The article is structured as follows. First, we give a brief overview of CSR, its role in sustainable development and the importance of CSR directed towards employees (ICSR) to contribute to the sustainable development agenda. Second, we do a systematic literature review of ICSR and present the current trends. Finally, we put forward some future research directions in this area of research.

2   CSR and Sustainable Development

To give back to the communities in which they operate and to support long-term business success, CSR entails striking a balance between corporate citizenship and environmental responsibility. Hence, it can be said that corporations are using CSR as a vehicle for sustainable development. Likewise, employees are taking pride in working for organizations which take CSR initiatives for the benefit of its stakeholders (consumers, environment, communities, employees). But when employees perceive that there is a discrepancy between the efforts and the resources employed by organizations towards ECSR and ICSR activities, i.e., incongruent CSR, they consider this to be unfair and a breach of the psychological contract between themselves and their employers (Scheidler et al., 2019) . This undermines the trust levels employees have in their employers which may lead to employees' counterproductive work behaviour and turnover intention (Al-Shammari et al., 2022; Virador & Chen, 2023)(Long et al., 2023).

3   What is internal CSR?

Internal CSR (ICSR) has been defined as socially responsible behaviour by an organization towards its employees. That means the policies and practices used by companies for the benefit of their internal stakeholders i.e., the employees. Some ICSR activities of firms are ensuring workforce diversity, creating a positive working environment, work-life balance, and health & safety measures. It is the firm's obligation towards its employees which goes beyond its economic, technical, and legal requirements (Davis, n.d.). Empirical studies show that firm ICSR activities increase employee job satisfaction (L. F. Chen & Khuangga, 2021) , organizational identification (Lythreatis et al., 2021) and affective commitment (Mory et al., 2017).

4   Need for this review article

Over the decades, businesses considered consumers, local communities, and the environment to be the major stakeholders and beneficiaries of their CSR initiatives. However, the role of internal corporate social responsibility in sustainable development and the need for organizations to make efforts to work in the direction of the benefit of employees has been identified and research on ICSR has gained momentum. Also, since some scholars have shown evidence of the adverse effects of organizations' CSR policies directed majorly towards the external stakeholders and not paying equal attention to the internal stakeholders, it can be said that ICSR activities are as important as ECSR activities. Hence, there is a need to summarize the current evidence on firms' ICSR activities and the impact of those activities on the employees and in turn, the organizations themselves, and present the future research directions to guide scholars interested in pursuing research in this domain.

5   Methodology

The study is based on a systematic review of journal articles published in the SCOPUS database. The systematic review conducted in this study adapts the PRISMA protocols explained in the study of (Moher et al., 2016). A thorough search was conducted on the SCOPUS database by using the following keywords: "internal CSR" and "internal corporate social responsibility". The search initially resulted in 219 records (as of December 2023). After limiting the subject areas to "Business, Management and Accounting", "Social Sciences", "Environmental Sciences", and "Psychology", language to "English", and the document type to "Article", we were left with 180 articles which were then screened by reading their abstracts and the articles whose content was irrelevant to the study objective, the articles where the full text was not available, articles which are not based on empirical studies, and articles which are not from a trusted source have been excluded from the review. This left us with 48 articles which were then considered for the systematic review. Figure 1 shows the systematic review process. Figure 2 presents the outcomes of ICSR initiatives and the underlying psychological mechanisms (mediators).

Figure 1. Systematic review process
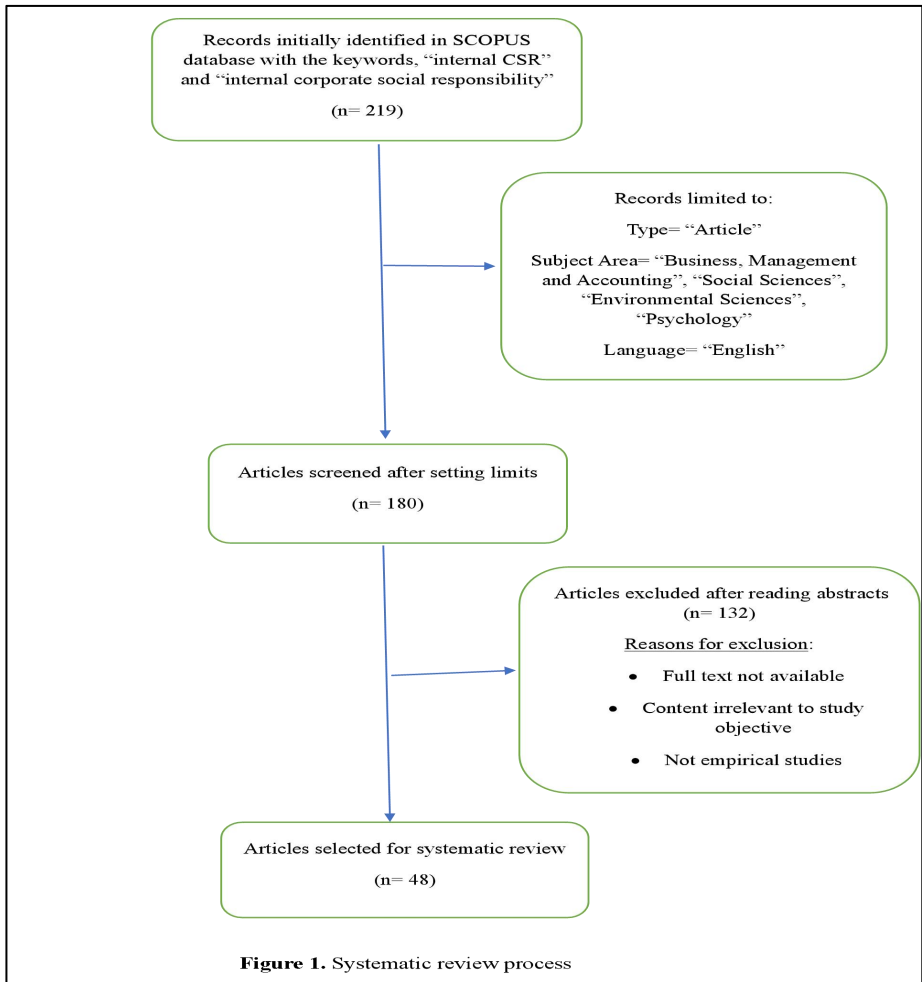
6   Outcomes of firm ICSR activities

As depicted in Figure 2, ICSR initiatives of organizations have various positive outcomes on employees and, in turn, the firm performance. For example, scholars have found a positive relationship between ICSR and job satisfaction (Cheah & Lim, 2023; L. F. Chen & Khuangga, 2021; Lin-Hi et al., 2023a) , organizational commitment (Thang & Fassin, 2017) , employee job performance (L. F. Chen & Khuangga, 2021; J. S. P. Story & Castanheira, 2019), employee motivation (Skudiene & Auruskeviciene, 2012) , as well as employee engagement (Ferreira & de Oliveira, 2014; Hossen et al., 2020; Rasheed Memon et al., 2020).

Other positive relationships between ICSR and organizational outcomes have been found. For example, ICSR is positively related to employee pro-environmental behaviour (Hameed et al., 2019), firm performance (Giang & Dung, 2022; Luu, 2020;

C. Wang et al., 2020) and firm financial performance (Cavazotte & Chang, 2016; Yoon & Chung, 2018). Here, firm performance measurements have been divided into financial (efficiency, growth and profit) and non-financial performances (product innovation, quality improvement, and employee intrapreneurship). (Dung, 2021) has found a positive relationship between firm ICSR practices and organizational performance driven by innovative behaviours of employees. Evidence was provided by (Dung & Giang, 2022) on how employees' positive ICSR perceptions due to transformational leadership can lead to enhanced firm export performance when these ICSR perceptions lead to employee intrapreneurial behaviour.

In addition, ICSR is negatively related to employee organizational revenge behaviour which can arouse due to employees' perceptions of unfair treatment by the employer when they sense a discrepancy between ECSR and ICSR practices (W. Deng et al., 2022) , workplace deviant behaviour like public criticism of the organization, sabotage, and bullying of co-workers (Memon et al., 2021; Ranjan & Dash, 2022), turnover intention (Aggarwal & Singh, 2023; L. F. Chen & Khuangga, 2021; Hui, 2021), employee unethical pro-organizational behaviour, which means the actions are unethical, but favouring the company, as a result of employees' perception of symbolic attribution/greenwashing behaviour of organization when they see incongruent CSR practices of their employers (X. Wang et al., 2023) , employee complaint behaviour (Lin-Hi et al., 2023b) and employee burnout (Liu et al., 2023).

Some empirical studies also measured the levels of organizational commitment (OC) of employees as one of the consequences of ICSR practices in businesses. (Allen & Meyer, 1990) have divided organizational commitment into three components, namely, affective commitment (emotional attachment to the organization), continuance commitment (cost associated with leaving the organization), and normative commitment (internalized moral obligation towards the organization). While (Thang & Fassin, 2017) provided evidence of the positive correlation between ICSR and organizational commitment, considering the impact of different dimensions of ICSR like work-life, training & development, and health & safety on every component of OC, (Dung, 2020) found that ICSR correlated more with the affective commitment of employees when compared to the other two components of OC, and the study conducted by (Mory et al., 2017) proved that ICSR has a positive impact on both employee affective and normative commitments. (Sipilä et al., 2021) found that ICSR is positively related to customer loyalty. When customers of luxury companies perceive firms' ECSR initiatives as a means to lure them into buying their products, such companies can mitigate such ill effects using ICSR practices instead of ECSR.

Other positive outcomes are better talent management (J. Story et al., 2016), trust in management (Lin-Hi et al., 2023a), employee happiness (Espasandín-Bustelo et al., 2021), employee adaptive performance (Abdurachman et al., 2023; Ramdhan et al., 2022), organizational performance and innovative behaviour (Dung, 2021), positive work-family spillover, where satisfaction of employees at work leads to a happy family life (W. K. Chen et al., 2022), employee life satisfaction (Golob & Podnar, 2021), organizational creativity (Nguyen et al., 2019).

ICSR

Mediators

- Reduced employees' symbolic attribution (Wand et al., 2022)
- Employee intrapreneurial behavior (Giang & Dung, 2021; Dung L.T., 2021; Luu, 2019)
- Job satisfaction (Memon et al., 2022; Abdurachman et al., 2022; Golob & Podnar, 2020; Story & Castanheira, 2018; Hossen et al 2020)
- Organizational identification (Cheah & Lim, 2022; Golob & Podnar, 2020)
- Reduced occupational strain and increased perceptions of procedural justice (Ranjan & Dash, 2021)
- Employee motivation to serve and normative commitment (Ramdhan et al., 2021)
- Employee engagement (Abdurachman et al., 2022)
- Relational psychological contract (Hui, 2020)
- Meaningful work and affective commitment (Aggarwal & Singh, 2022)
- Employee subjective well-being (Liu et al., 2022)
- Affective commitment and knowledge sharing (Nguyen et al., 2018)
- Perceived organizational support & organizational pride (Hameed et al., 2018)
- Firm reputation (Story et al., 2015)
- Affective commitment (Story & Castanheira, 2018)
- Employees trust (Memon et al., 2020)
- Pride in membership (Lythreatis et al., 2017)
- Green supply chain management (Wang et al., 2020)
- Employee perception of organizational justice (Chen & Khuangga, 2021)

Outcomes

- Improved customer loyalty (Sipila et al., 2020)
- Reduced employees' unethical pro-organizational behavior (Wang et al., 2022)
- Reduced employees' organizational revenge behavior (Deng & Jia, 2022)
- Improved employee happiness (Espasandin-Bustelo et al., 2020)
- University brand legitimacy (Amani, 2022)
- Improved firm performance (Giang & Dung, 2021; Luu, 2019; Wang et al., 2020);
- Firm financial performance (Yoon & Chung, 2017; Cavazotte & Chang, 2016)
- Reduced workplace deviant behaviors (Memon et al., 2020; Ranjan & Dash, 2021)
- Job satisfaction (Cheah & Lim, 2022; Lin-Hi et al., 2022; Castaldo et al., 2022; Chen & Khuangga, 2021)
- Employee adaptive performance (Ramdhan et al., 2021)
- Organizational performance and innovative behavior (Dung, 2021)
- Improved firm export performance (Dung & Giang, 2021)
- Organizational identification (Lythreatis et al., 2020)
- Job adaptive performance and job task performance (Abdurachman et al., 2022;)
- Reduced turnover intention (Hui, 2020; Aggarwal & Singh, 2022; Chen & Khuangga, 2021)
- Organizational citizenship behavior (Aggarwal & Singh, 2022; Hur et al., 2019)
- Trust in management and perceived supervisory support (Lin-Hi et al., 2022)
- Workers' task performance, voice behavior and reduced complaint behavior (Lin-Hi et al., 2022)
- Positive work-family spillover (Chen et al., 2021)
- Employees' life satisfaction (Golob & Podnar, 2020)
- Reduced employee burnout (Liu et al., 2022)
- Organizational creativity (Nguyen et al., 2018)
- Employee engagement (Ferreira & Oliveira, 2013; Memon et al., 2020; Hossen et al 2020)
- Organizational attractiveness (Story et al., 2015)
- Employee performance (Story & Castanheira, 2018)
- Job crafting (Hur et al., 2019)
- Employee motivation (Skudiene & Auruskeviciene, 2012)
- Affective organizational commitment (Dung, 2020; Mory et al., 2017)
- **Employee pro-environmental behavior (Hameed et al., 2019)**
- **Job performance (Chen & Khuangga, 2021)**
- **Organizational commitment (Thang & Fassin, 2017)**

Figure 2. ICSR – Employee and organizational outcomes with mediators

(Lythreatis et al., 2021) , their study has provided evidence that employees evaluate their value based on the social status of their company and identify themselves with it to increase their sense of self-worth. It has been found that when employers undertake ICSR initiatives for the benefit of employees, the latter perceive a sense of respect and

feel responsible for giving back to the organization by getting involved in constructive efforts (like helping colleagues/supervisors) above and beyond their job description (Aggarwal & Singh, 2023; Hur et al., 2019).

Apart from these, ICSR is found to create a competitive advantage for higher education institutions as ICSR influences employees to be a part of value cocreation by effectively discharging their duties towards external stakeholders i.e., students (Amani, 2023).

7   Underlying Mechanisms (Mediators)

A few research investigations throw light on the underlying mechanisms between ICSR and its outcomes. For example, employee intrapreneurial behaviour acts as a mediator between ICSR and firm performance. This means, employees are found to appreciate their employers' ICSR efforts and revert with positive behaviours such as assisting the management in coming up with creative solutions to problems and redesigning products and services (Dung, 2021; Giang & Dung, 2022; Luu, 2020) . Job satisfaction is one of the well-researched mediators (Abdurachman et al., 2023; Golob & Podnar, 2021; Hossen et al., 2020; Memon et al., 2021; J. S. P. Story & Castanheira, 2019) . Some scholars have provided evidence that ICSR leads to favourable work-related attitudes among employees, who tend to perceive oneness/identify themselves with the organization, which in turn leads to improved firm performance (Cheah & Lim, 2023; Golob & Podnar, 2021).

Scholars also found out that ICSR leads to employees appreciating their employers' fair treatment/organizational justice (L. F. Chen & Khuangga, 2021) in the form of uniform resource allocation between external and internal stakeholders and this also reduces employee occupational strain (Ranjan & Dash, 2022). (Ramdhan et al., 2022) found employee motivation and normative commitment act as mediators. Other mediators found are employee engagement (Abdurachman et al., 2023) , perceived organizational support and organizational pride (Hameed et al., 2019), meaningful work and affective commitment (Aggarwal & Singh, 2023; Nguyen et al., 2019; J. S. P. Story & Castanheira, 2019) , employees trust (Rasheed Memon et al., 2020) and employee subjective well-being (Liu et al., 2023).

(Hui, 2021) has identified employee relational psychological contracts as a mediator between ICSR and outcomes. The psychological contract is an employee's understanding of the responsibilities of both employers and employees and the quality of the relationship between them. A relational psychological contract talks about the employees' perceptions of an enduring relationship with the employer. (J. Story et al., 2016) found that ICSR practices can be used to attract and better manage talent using a firm reputation. (C. Wang et al., 2020) have conducted a study on how green supply chain management can act as a mediator between ICSR and firm performance. They provide evidence that employees develop positive attitudes and work behaviours and this can lead to the conservation of resources by employees and improved ecological efficiency.

8   Other positive outcomes of internal CSR

As part of their study, (Chatzopoulou et al., 2022) looked into the complementarity effects of CSR on employee outcomes. They discovered evidence that employees with higher internal CSR perceptions will have stronger internal CSR perceptions, which will strengthen the positive relationship between external CSR perceptions and organizational commitment via job satisfaction. (X. Deng et al., 2020) in their study confirm the moderating role of ICSR on the positive relationship between external CSR and labour productivity and claim that the relationship strengthens for firms with adequate internal CSR practices.

(Ohana et al., 2023) investigated how poor ICSR practices of firms can cause workplace boredom and can lead employees to engage in counterproductive work behaviours like cyberloafing and found evidence for that.
Socially Responsible HRM practices aimed at encouraging employee involvement in ECSR initiatives of firms are said to have the desired effect on employees only when employees perceive adequate ICSR practices favouring them (Shen & Zhang, 2019).

9   An agenda for future ICSR research

In this section, we offer suggestions for future ICSR research. As seen in Figure 2, currently scholars have laid emphasis on the outcomes of internal CSR practices and less research has been done on the underlying mechanisms (mediators) and the boundary conditions (moderators) involved in the research on internal CSR. So, right now there is little knowledge about which mechanisms have a greater impact on employees and under what conditions. Though some studies are focusing on the mediators which clarify the processes involved between ICSR practices and the outcomes, very few studies have focused on the involvement of multiple mediators (Abdurachman et al., 2023; Aggarwal & Singh, 2023; Ranjan & Dash, 2022) . So, more studies involving parallel mediation and serial mediation between ICSR and its outcomes can be a good contribution to the existing knowledge on ICSR.

There has been an extensive amount of research on the work-family interface (Frone et al., 1992; Greenhaus et al., 2003), however, research is scant on how ICSR practices can lead to better work-family balance. Since work and family mutually impact each other, more studies need to be done on how to attract talent using ICSR practices which promise better work-family balance.

The current ICSR research is focused on the existing employees of organizations. Little is known about the impact of ICSR on prospective employees. Hence, scholars can explore how ICSR can be used to draw prospective employees towards achieving organizational and individual goals.

There is a dearth of longitudinal studies used to measure change over time when new ICSR initiatives are undertaken by organizations. So, scholars can take advantage of these studies to provide insight into cause-and-effect relationships.
Also, the most researched ICSR dimensions are health & safety, work-from-home facilities, training & development and workforce diversity. Researchers can explore

some other dimensions of the psychological well-being of employees like the impact of mindfulness practices and meditation.

10 Conclusion

Considering the importance of sustainable development in caring for the planet and the efforts corporations are making towards this, organizations need to realize that the workforce responsible for running every aspect of the business should be taken care of so that organizations can achieve their objectives, improve their financial performance and continue serving the society and the environment with the support of their valuable assets, their employees. Hence, the role and importance of employees in the organizational efforts directed towards sustainability should be understood by firms and necessary care should be taken to create positive work environments.

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