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Corporate social responsibility and job satisfaction: the mediating mechanism of supervisor fairness and moderating role of gratitude

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Abstract: Despite increasing interest in corporate social responsibility (CSR) and its impact on employees' attitudes and behaviour, only a handful of literature is available discussing the micro-level of CSR. There is a dearth of studies concerning the underlying process and contingencies affecting the CSR activities of employees. We posited that employees' perception of CSR triggers the authorities to be fair in all activities, which positively affects employees' level of satisfaction. Relying on social exchange and heuristic fairness theories, this study investigates the mediating role of supervisor fairness among CSR and job satisfaction and moderation of gratitude. We empirically examine the relationships by collecting data from the employees of the banking sector of Pakistan. The result reveals that the link between CSR and job satisfaction is mediated by supervisor fairness and moderated by gratitude. This study

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provides implications for both academicians and practitioners. Theoretically, it contributes to the literature of micro-CSR by providing a deep lens on how and in what ways CSR influences employees' behaviour at the workplace.

Keywords: perceived corporate social responsibility; perceived supervisor fairness; gratitude; job satisfaction.

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1 Introduction

CSR has become an essential element of corporate strategy in the last two decades. Its importance is also manifest in its positive effects on the organisational outcomes (Ng et al., 2019). It is the only way organisations can sustain in the modern era and boost the shared values in the environment (Jones et al., 2019). CSR is defined as: context-specific organisational actions and policies that take into account the stakeholders' expectations and the triple bottom line of economic, social, and environmental performance (Aguinis and Glavas 2012). However, another realm, i.e., micro foundation, deals with people's behaviour in organisations (Foss and Pedersen, 2016). Researchers have investigated the link between organisations and employees concerning CSR (John et al., 2019).

CSR as the psychological foundation took great attention (Rey et al., 2018). Recent studies concluded that empirical research on the micro foundation of CSR is the need of this era. Perceived CSR refers to employees' perception about the organisations' discretionary actions that contribute to improve the welfare of its internal and external stakeholders (Glavas and Godwin, 2013). It is the proximal predictor of individual reactions. It is the key to a proper understanding of micro foundation. If employees do not perceive the firm CSR activities, it is not meant to address their intrapsychic reactions.

Researchers examine the process of employee CSR perception and its effect on employee job satisfaction (Asrar-ul-Haq et al., 2017), employees turnover (Ng et al., 2019) and OCB (John et al., 2019). Companies' involvement in perceived CSR positively affects employee behaviour and attitude (Khan and Mushtaq, 2020). However, sometimes

perceived CSR might not bring the desired result (Jones and Skarlicki, 2003). So, there is a great need for a mechanism that further explains the relationship between perceived CSR and employee outcomes. Moreover, previous literature shows a lack of studies taking mediator and moderator in a single study (Jones et al., 2019). Ng et al. (2019) also call for some moderating mechanism in the perspective of micro-CSR.

To address the above-given gaps, we develop a framework that elaborates how and in what ways CSR affect job satisfaction. This study proposes the mediation of perceived supervisor fairness to examine the underlying process empirically. Supervisor fairness is a form of organisational justice that refers to the fair treatment of employers with employees. The unfair and fair treatment of supervisors with employees affects the organisation performance. The extant research has highlighted that when supervisors or managers treat fairly, it positively affects employee outcomes (Colquitt et al., 2001). Unfair treatment from a supervisor is the hurdle in achieving the desired result, even in the presence of perceived CSR.

Furthermore, to respond to the recent call of Ng et al. (2019), this study focuses on gratitude as a moderating mechanism in the relationship of perceived CSR and job satisfaction. Gratitude is defined as "a generalised tendency to recognise and respond with grateful emotions to other people's benevolence in the positive experiences and outcomes that one obtains" (McCullough et al., 2002). This study suggests that perceived CSR with job satisfaction differs depending on the degree of gratitude. The current study contributes to the literature of micro-CSR, explaining how CSR perception enforces the authorities to be fair, enhancing the employees' level of satisfaction with the help of heuristic fairness theory. This study also broadens the literature of gratitude from a CSR perspective. To the best of our knowledge, it is the first study taking it as a moderator in the context of CSR. The next section of the paper comprises of literature review, methodology, data analysis, results, discussion and conclusion.

2 Literature review and hypotheses development

2.1 Perceived CSR and job satisfaction

CSR has received significant attention for many years (Aguinis and Glavas 2012). Now CSR has become a competitive advantage for the firms, depicting a positive image in the eyes of society, helping them to retain employees and customers (Asrar-ul-Haq et al., 2017; Jones, 2010). CSR is a broad term not confined to only cooperation but also adopted by higher education institutes (Nouri and Emkani, 2020). CSR is manifested in the strategies and operating practices that influence the well-being of all kinds of its key stakeholders and the natural environment (Glavas and Godwin, 2013). The present-day research has mainly focused on the Micro development of CSR. Through micro-CSR, it is easy to unpack the results and find out that certain conditions of CSR may influence employees as members of a corporation concerned about, contributing to, perceiving, evaluating, and reacting to their firm's CSR activities (Rupp et al., 2006). A recent study has examined CSR from employees' perspectives on how they perceive CSR (Ng et al., 2019). Research demonstrates that CSR perception of employees influences the employee attitude and behaviour, i.e., in-role performance, organisation commitment (Jones, 2010).

turnover behaviour (Ng et al., 2019), OCB and task performance (Jones et al., 2019) at workforce place.

Employees' perception of the organisation is shaped by the organisation's ethics, values and social responsiveness. Perceived CSR is essential in evaluating the organisation attractiveness by the employees (Tian and Robertson, 2019). How and at what level do employees see the organisation's CSR activities. CSR perception is essential for the organisation because it affects its internal and external image. Such an image help to accomplish the employee's self-enhancement needs (Glavas and Godwin, 2013). With the perspective of social identity theory, when employees believe that their organisation mirrors their own, their self-concept is reinforced (Tian and Robertson, 2019). Previous literature proved the positive correlation between perceived CSR and job satisfaction (Castro-González et al., 2019). We propose a positive relationship between perceived CSR and job satisfaction based on these arguments.

H1 Perceived CSR is positively related to job satisfaction.

2.2 Perceived CSR, perceived supervisor fairness and job satisfaction

CSR is an organisational attitude that prompts the organisational members to respond to the company in a favourable manner (Valentine and Godkin, 2017). Ethically, an employer must operate the work in such a manner that benefits the employees. Previous research on justice has suggested that fairness at the workplace share many practical similarities with CSR (Rupp et al., 2006; Valentine and Godkin, 2017). Fairness at the workplace gives several benefits to employee well-being (outcomes at a workplace) and organisationally relevant outcomes, i.e., employee commitment, job absenteeism, and counter-productivity (Valentine and Godkin, 2017). When employees perceive fairness, they would like to work in that organisation and respond positively (Aguilera et al., 2007).

According to Greenberg (1990), organisational justice may elucidate many outcome variables of an organisation. Organisational justice defines how the employees have treated in the organisation, fair or unfair treatment. Unfair treatment may be from the supervisor, manager and overall organisation. Fairness is defined in terms of distributive (outcomes), interactional (interpersonal treatment by a supervisor), and procedural (processes and policies) justice (Jones and Skarlicki, 2003). Managers' emphasis on CSR activities influences the supervisor who more engages in organisational activities, increasing the firm performance (De Luque et al., 2008). When employees recognise that organisations are taking part in CSR activities, they feel that they are fulfilling their ethical responsibilities fairly. So, we postulate that:

H2 Perceived CSR is positively related to supervisor fairness.

Employees' attitudes and behaviour are influenced by the perception of fairness at the workplace as such fairness provides psychological needs. These psychological needs include self-esteem, control, belonging and meaningful existence (Cropanzano et al., 2001). When employees perceive that organisation considers them, they believe that organisation is being fair; they show positive responses (Glavas and Godwin, 2013). A meta-analysis states that job satisfaction is affected by perceived fairness (Colquitt et al., 2001). Job satisfaction emanates from the individual's perception that their job provides the important job values. From the perspective of social exchange theory, employees will

perceive benefit as feedback when they are treated fairly by the supervisor in all aspects, i.e., distributive, interpersonal, procedural and informational (Khan et al., 2020). The relationship between supervisor and employees is based on the give and take rule (Marom and Lussier, 2021). This distributive, procedural, and interactional fairness is positively associated with job satisfaction and negatively related to turnover intention and behaviour at work (Cohen-Charash and Spector, 2001). A Meta-analysis review concludes that fairness in the form of justice has a positive effect on outcomes such as organisational commitment, job satisfaction, organisational citizenship behaviour, etc. (Colquitt et al., 2001).

Past literature supports the positive link between fairness from supervisors and job satisfaction (Ladebo et al., 2008). Based on the above literature, and to further promote this relation, this study proposed that fair treatment from the supervisors motivates employees to make sense of satisfaction at the workplace. It directs to the postulation of the following hypothesis.

H3 Perceived supervisor fairness is positively related to job satisfaction.

Drawing from fairness heuristic theory, individuals consider fairness an essential factor that helps them evaluate the environment. The fairness factor is essential when supervisors are evaluated by employees (Kong and Barsness, 2018). Fairness affects the employees' outcomes, i.e., the proper direction of organisation activities, work environment, lack of challenging work and opportunity for career development. Inadequate treatments at the workplace are corrosive to the work environment and employee morale. The fairness factor is an individual's evaluation of their work.

According to fairness heuristic theory, the individual process regarding the decision of judgment is based on the available information and affects their attitude in the organisation. Those who are not treated fairly at the workplace never think about the type of justice (Shapiro, 2001). Sometimes, an employee may leave the organisation even if they know that firms are engaged in CSR activities and benefits for employees. The factor that compels the employee to quit the organisation is the supervisor's unfair treatment (Jones and Skarlicki, 2003). These arguments clearly state that justice/fairness will mediate the relationship of justice type and employee outcomes. So, this study proposes that

H4 Perceived supervisor fairness mediates the relationship between CSR and job satisfaction.

2.3 Gratitude as a moderator

As a trait, gratitude is defined as a nature of thankfulness that is continued across situations and over time (McCullough et al., 2002). It is defined as "the active and conscious practice of giving thanks" (Mahmood et al., 2017). Previous research stated that gratitude is correlated with job satisfaction, prosocial behaviour and social support (Gabana et al., 2019). Gratitude is also found to predict psychological well-being. Several theories have suggested that gratitude bring positive emotional Valence (McCullough et al., 2002). Gratitude is related to moral values in the same way as to anger, shame, and disgust is morally applicable (McCullough et al., 2001).

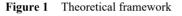
Many studies have culminated that when employees identify that the organisation is doing something for their well-being, a response is likely (McCullough et al., 2001).

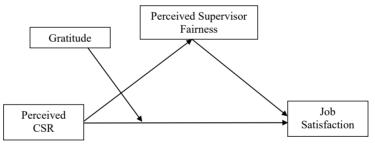
From the previous literature on CSR, the research regarding gratitude is absent (Andersson et al., 2007). Such a notable absence of gratitude supports the inclusion of moral behaviour instead of non-moral values. When employees receive moral behaviour and feel, they prefer to stay in that organisation. In an exchange context, customers feel gratitude when they receive courtesy, extra benefits and a gift in a marketing relationship. The higher the level of gratitude, the more positive response to an organisation, and so on (Datu and Mateo, 2015). These studies suggest that gratitude positively affect employee outcomes.

Scholars focused on gratitude in the social exchange context and suggested that organisations maintain gratitude to survive in the world (Tsang and Martin, 2019). At the workplace, gratitude can be developed through the dyadic relationship among the organisation and employees in terms of particular words, support, help, monetary rewards and bonuses, etc. Prior studies have found an association between demographic variables, life satisfaction and gratitude (Robustelli and Whisman, 2018). According to Waters (2012), gratitude and job satisfaction provide significant results. So, this study proposes that gratitude would moderate the relationship between perceived CSR and job satisfaction.

H5 The gratitude moderates the relationship between perceived CSR and job satisfaction such that the relationship between perceived CSR and job satisfaction will be stronger as gratitude is high rather than low.

Figure 1 shows the theoretical framework of the study.





3 Research methodology

3.1 Population and procedure

The population of the study is the employees of the banking sector of Pakistan, as the banking sector is involved in different CSR activities. We focus on Punjab province as the branches of all banks are operating in Punjab province. Thus, the results obtained from this province may be generalised for other provinces. The data is collected through a self-administered questionnaire. A pilot test is conducted to judge the items' language, clarity, and understanding. To collect the data, the list of all public and privatised banks operating in Pakistan is taken from the website of the state bank of Pakistan. There are 44 banks (including public and private) operating in Pakistan.

Initially, we send the request to the HR department of each bank for data collection. Then, we email the questionnaires along with a covering letter to the employees of those branches who give their consent. After two weeks researcher receives few responses. Then we pursued the reminders to those who did not respond. This reminder procedure continued for two weeks. Finally, personal visits were made to those banks which were not responding. We distributed 475 questionnaires to the respondents through email and confidential surveys. After two months total of 469 useable questionnaires were received, which is the actual sample of the study. We followed the approach recommended by Podsakoff (2003) to minimise the common method biases. Protecting anonymity reduces the lenient, acquiescent, and socially desirable answers. Respondents were told that the questionnaire was for research purposes only. Reverse coded items were added. A different scale anchor was used. Such steps helped in controlling the common method biases.

3.2 Measures

Perceived CSR is measured by using eight items adopted from Maignan and Ferrell (2000). The sample item is 'my organisation supports employee education'. Job satisfaction is measured using the three adapted items (Glavas and Godwin, 2013). The sample item is 'in general, i like working here'. Perceived supervisor fairness is measured by using nine items. The two items are adopted from (Colquitt et al., 2001). The remaining seven items are taken from Wolfe et al. (2018) to measure it. We customised these items according to the study. The sample item is 'Has he/she treated you with respect and dignity?' gratitude is assessed using the 5 items adopted from (McCullough et al., 2002; Rey et al., 2018). The sample item is 'I have so much in life to be thankful for'. All the responses were assessed using five-point Likert scales.

3.3 Data analysis

The purpose of the study is analytical and predictive, i.e., to test the proposed hypotheses. For this purpose, we utilise different statistical techniques such as descriptive statistics, explanatory factor analysis (EFA) and Confirmatory factor analysis (CFA) using SPSS version 21. Validity and reliability are also checked to ensure that the data is authentic. For data normality, two methods, skew ness and kurtosis, are used. To measure the association of variables, the Pearson correlation technique is used. Model 5 of Hayes and preacher is utilised to check the moderation and mediation in process Macro.

4 Results

Initially, data is screened out from missing values and outliers. The descriptive statistics show that the mean value of perceived CSR is 3.78 is better and acceptable as the selected organisation is well known for CSR activities. Its standard deviation is 0.64. Perceived supervisor fairness has a mean value of 4.04 and a standard deviation value is 0.73. The average and standard deviation of job satisfaction are 3.80 and 1.11. While the value of the mean and standard deviation of gratitude is 4.03 and 0.77. We also checked the scale reliability using Cronbach's alpha and CR (composite reliability). Values of

scale reliability are considered good (i.e. above 0.70). Table 1 shows descriptive statistics and scales reliability of variables.

Variables	Mean	SD	Alpha	CR
Perceived CSR	3.78	0.64	0.75	0.75
Job satisfaction	3.80	1.11	0.71	0.72
Perceived supervisor fairness	4.04	0.73	0.85	0.85
Gratitude	4.03	0.77	0.78	0.78

 Table 1
 Descriptive statistics and scale reliability

Note: CSR: corporate social responsibility.

Pearson correlation analysis is conducted to find out initial support for hypothesised relations. Table 2 shows that results are as per expectation. PCSR is significantly and positively correlated with job satisfaction (coefficient = 0.34, p < 0.01), and supervisor fairness (coefficient = 0.48, p < 0.01) which provides support to H1 and H2. Supervisor fairness is significantly and positively correlated with job satisfaction (coefficient = 0.32, p < 0.01), providing support to H3. Thus, all the direct relations are significantly correlated.

Table 2Correlation Matrix

<i>S</i> #	Variables	1	2	3	4	5	6	7	8	9
1	Gender	1								
2	Age	0.17**	1							
3	Tenure in branch	0.80	0.17**	1						
4	Tenure in bank	0.14**	0.63**	0.36**	1					
5	Education	-0.11*	0.08	-0.16**	-0.11*	1				
6	Perceived CSR	-0.09	-0.12*	-0.05	-0.04	0.71	1			
7	Job Satisfaction	-0.06	-0.04	0.00	-0.09	-0.48	0.34**	1		
8	PSF	-0.11*	-0.04	-0.09	-0.07	0.08	0.48**	0.32**	1	
9	Gratitude	-0.51	-0.01	0.05	0.09	0.07	0.40**	0.32**	0.43**	1

Note: *P < 0.05, **P < 0.01, PSF, perceived supervisor fairness.

We conducted EFA in which all the items covering 4 main variables are included. CFA is conducted to analyse the model fitness of measurement model AMOS version 20 is used to conduct the CFA. To find the best fit model, we compare the fit indices of the four-factor model with the other three alternative models. The fit indices of four-factor model is good showing the best model (CMIN/DF = 2.23, GFI = 0.93, TLI = 0.91, CFI = 0.93, RMSEA = 0.05).

To test the hypotheses, we used the process Macro in SPSS version 21. Model 5 of Hayes Process Macro is used to test the mediation and moderation effect (Preacher and Hayes, 2008). Table 3 presents the process macro results. The results show that PCSR effects on job satisfaction (= 0.83, p < 0.05) is significant and positive. The results are according to the theoretical expectation that when the firms engage in perceived CSR, such a thing enhances the employees' level of satisfaction. Thus, provide support for the H1. The results suggest that the perceived CSR effect on supervisor fairness is significant and positive (= 0.55, p < 0.001). The result is as we hypothesised that CSR activities

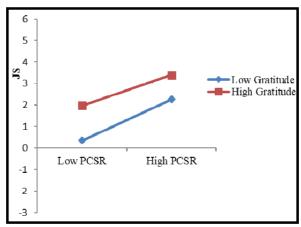
influence the supervisor to act favourably. CSR activities prompt the supervisor to behave fairly. Thus, it provides support to H2. The results show that the perceived supervisor fairness effect on job satisfaction is significant and positive (= 0.21, p < 0.05). The result demonstrates that the fairness factor from the supervisor significantly affects the employees' level of satisfaction. Thus, the results provide support to Hypothesis 3.

Relation	Direct e	effect	Indirect effect		
Relation	Coefficient	p value	LLCI	ULCI	
$PCSR \rightarrow JOS$	0.83	**	0.34	1.33	
$PCSR \rightarrow PSF$	0.55	***	0.47	0.62	
$\text{PSF} \rightarrow \text{JOS}$	0.21	**	0.08	0.34	
$PCSR \rightarrow PSF \rightarrow JOS$	0.12		0.03	0.19	
$PCSR \rightarrow GTD \rightarrow JOS$	0.12		-0.25	-0.01	

Table 3Process macros results

Notes: PCSR = perceived CSR; JOS = job satisfaction; PSF = perceived supervisor fairness; GTD = Gratitude; LLCI = lower level class interval; ULCI = Upper level class interval. ***P < 0.001; **P < 0.05;*P < 0.1.

Figure 2 Moderation of gratitude among perceived CSR and job satisfaction (see online version for colours)



It can be observed from Table 3 that supervisor fairness mediates the relationship of perceived CSR and job satisfaction as (coefficient = 0.12, 90%; CI [0.03, 0.19]). These upper and lower values do not overlap with a value of zero, which supports H4. In Hypothesis 5 it is proposed that gratitude moderates the relationship between perceived CSR and job satisfaction such that positive relationships between perceived CSR and job satisfaction will be stronger as gratitude is high rather than low. The results show that the effect of the interaction term is significant. The interaction term of gratitude and perceived CSR was calculated to test the moderation. The result shows that CI [-0.25, -0.01] does not contain zero, which supports H5.

We plotted the moderation results in a two-way interaction graph. As depicted in Figure 2, the relationship of perceived CSR and job satisfaction is stronger under high

gratitude than low gratitude. It is also observed from the graph that the level of employees' satisfaction is high under high gratitude. So, hypothesis 5 is fully supported.

5 Discussion

Despite the widely known significance of employees as internal stakeholders in the organisation and the growing importance of CSR in policy management, the whole process is not yet understood. This study tests the comprehensive theoretical model to understand the underlying process, i.e., how and when perceived CSR affect job satisfaction. This study used the mediating mechanism of supervisor fairness to understand this relationship. Moreover, by taking it mediator, this study also responds to the call of Ng et al. (2019). If the supervisor does not treat employees fairly, it negatively affects their attitude and behaviour, even in the presence of perceived CSR (Ng et al., 2019). The social identity theory suggests that employees feel happy when attached to a well-known organisation. The organisation considers them in their policymaking process. For instance, when employees see that their organisation is involved in CSR activities, they feel pride in being a part of such an institution. Such attachment helps them work more even without monetary rewards for the firm.

While social exchange theory posits that employees' perception of CSR activities enhances their satisfaction at the workplace, when firms take steps for their well-being, they tend to make more effort and get attached to the organisation. The finding reveals that supervisor fairness fully mediates the relationship between perceived CSR and job satisfaction. In other words, study findings suggest that companies CSR activities influence the authorities, supervisor managers to be fair in all activities, which enhances employee satisfaction. The finding demonstrates that gratitude moderates the relationship between perceived CSR and job satisfaction. When employees receive gratitude, it affects their attitude at the workplace. Their satisfaction level goes up, and they are inclined to do more work in the organisation.

Previous studies investigated perceived CSR link with employee's behaviour through different mechanisms, i.e. pride and embedded ness (Ng et al., 2019), organisational identification (Jones et al., 2019). Recently, Ng et al. (2019) call to investigate the impact of perceived CSR on employee outcomes through some other mechanisms. This study proved empirically that supervisor fairness mediates the relationship between perceived CSR and job satisfaction. We explore the new relationship of gratitude as a moderator on the relationship of perceived CSR and job satisfaction. As per the knowledge, this is the first study taking it as a moderator in CSR context.

6 Conclusions

The micro-CSR literature has shown incremental growth in the last few years. Conversely, this relationship's intervening mechanism and contingencies are not yet explored. Therefore, this study investigated the mediating effect of supervisor fairness in the relationship of perceived CSR and employee outcome. On the other hand, moderating effect of gratitude on the relation of perceived CSR and job satisfaction is also tested. The findings reveal that perceived CSR is positively related to job satisfaction. The intervening fairness. Supervisor fairness is positively related to job satisfaction. The intervening mechanism of supervisor fairness is also supported empirically with job satisfaction. Findings suggest that when employees perceive that organisation is involved in micro-CSR, it boosts the supervisor's fair behaviour. Such fairness provides the satisfaction of employees at the workplace.

6.1 Implications

This study broadens the literature on CSR. It provides the mediating and moderating mechanism. This study empirically validates the underlying process of supervisor fairness on the relationship of perceived CSR and Job satisfaction. Scholars may further extend the mediating and moderating mechanism. They must put more interest in research of perceived CSR and its effect on different attitudes and behaviour. The current study adds to the literature of social identity theory and social exchange theory and expands on perceived CSR and employee outcomes. The current research also contributes to the heuristic fairness theory. We argued that supervisor fairness and perceived CSR strengthen the relationship with Job satisfaction from heuristic fairness theory

From a practical perspective, this study shows that micro-CSR positively affects the employees' job satisfaction. It will encourage the employees to show more cooperative behaviour and more engagement towards work as the employee is the more crucial internal stakeholder of the organisation. We suggest that as employees' attitude and behaviour depends upon the activities of CSR, thus companies should improve the CSR perception of employees. The manager of the company must ensure the participation of employees in making and improving the policy for CSR. Managers might also foster these activities because such activities are helpful for employees to get an accurate picture of the company's CSR activities. Another aspect of this study recommends that only CSR activities are not enough for employees' satisfaction until the managers or supervisors treat the employees fairly. Fairness would be employed in all aspects (equitable remuneration, fairness at the workplace etc.). When authority treats fairly with employees, they would like to work in that environment freely and enjoy working there. So, companies must implement the rules and regulations to treat the employees fairly. It is also suggested that human nature likes appreciation. Other people's actions triggered the gratitude of one's. When they receive appreciation, they get energy and are inclined to do more work. So, firms must give gratitude to their employees, which enhances their level of enthusiasm and motivation towards work. They enthusiastically engage in performing the activities at the workplace.

6.2 Limitations and research directions

This study presents some limitations. The study results may not be generalised as the data is collected from a single sector of Pakistan. In the future, the data can be collected from other sectors such as manufacturing. Secondly, this study uses cross-sectional research designs, i.e., one-time data collection, which may affect the authenticity. So, in the future longitudinal design may use in a different period. The third limitation of the study is that we only focus on job satisfaction in employee outcomes. Job satisfaction is a positive outcome. In future, studies may be conducted to investigate the relationship of perceived CSR with adverse outcomes, i.e., turnover intention taking data from different sectors to find the authentic role that the supervisor plays. Fourth, this study only focuses on

micro-CSR. It is suggested that both micro-CSR and macro-CSR should be used in a future study for an inclusive understanding of the theoretical model.

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