Beyond Compliance: How Does Internal CSR Drive Organizational Commitment in Nepalese Life Insurance Sector ?

Manoj Kumar Chaudhary[1*] ⬤**, Krishna Neupane[2]** ⬤**, Suraj G.C.[3]**

Abstract

Purpose - This study examines the relationship between internal corporate social responsibility (iCSR) practices and organizational commitment, with a focus on the mediating role of job satisfaction. Specifically, it investigates how labor relations, work-life balance, health and safety, and training and development influence employee commitment.

Design/methodology/approach – A quantitative research design was employed, using survey data collected from 243 employees of Nepalese Life Insurance Companies. The hypotheses were examined through regression models and correlation analysis. Moreover, mediation analysis was performed in SPSS using Hayes' PROCESS macro with bootstrap resampling.

Findings – The results reveal that work-life balance, health and safety, and training and development significantly enhance organizational commitment, both directly and indirectly through job satisfaction (partial mediation). Labor relations showed no significant impact, suggesting a shift in employee priorities toward well-being and growth over traditional labor policies.

Conclusion – Internal CSR initiatives are crucial for fostering employee commitment, but their effectiveness varies across components. Job satisfaction partially mediates this relationship, indicating that additional psychological mechanisms may also be at play.

Implications – Life Insurance Companies should prioritize work-life balance and training programs to maximize employee commitment. The non-significant effect of labor relations calls for a reevaluation of traditional HR practices to align with modern workforce expectations.

Originality/value - This study contributes to CSR literature by empirically testing the differential impacts of internal CSR components, identifying job satisfaction as a partial mediator, and challenging conventional assumptions about labor relations' role in commitment.

Keywords: Internal CSR, Job satisfaction, Labor relations, Organizational commitment, Training and development, Work-life balance

[1] Associate Professor
Central Department of Management, Tribhuvan University, Nepal

[2] Research Scholar
DAV Business School, Purbanchal University
krishnaneupane2053@gmail.com

[3] MBA Graduate
DAV Business School, Purbanchal University
gcsuraj54@gmail.com

* Corresponding Author:
Associate Professor
Central Department of Management, Tribhuvan University, Nepal
manoj.cdmtu@gmail.com

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1. Introduction

The idea of corporate social responsibility (CSR) has developed significantly over time, with its roots tracing back to Bowen and Johnson's (1953) foundational research on socially responsible investments. In recent years, the focus of CSR studies has expanded beyond shareholders to embrace a broader stakeholder perspective (Bhattacharya et al., 2021; Bhattacharya et al., 2009). Notably, internal CSR has been identified as a key factor in organizational growth (Lee & Chen, 2018). Research suggests that companies gain greater advantages from internal CSR initiatives compared to external ones, as they more effectively shape employee attitudes and behaviors (Hur et al., 2019; Story & Castanheira, 2019). Additionally, internal CSR is harder for competitors to replicate than external CSR efforts (Jamali et al., 2020; Van et al., 2024). As corporate sustainability and employee well-being become essential for long-term success, internal corporate social responsibility (iCSR) has become a crucial approach for enhancing employee engagement and strengthening organizational commitment (Ali et al., 2010).

Organizations are looking for ways to build stronger engagement with their employees because satisfied and committed employees are the asset that drives the triumph of the organizations (Bakotić, 2016; Hossen et al., 2020). Socially responsible firms are more likely to be viewed as distinct, valuable, desired, and a source of employee pride (Farooq et al., 2017). Social identity theory indicates that CSR boosts a firm's prestige, strengthening employee commitment by reinforcing their self-esteem through organizational belonging (Dutton et al., 1994; Smidts et al., 2001; Van Dick et al., 2020). However, this perspective neglects the role of reciprocity in mutual employer-employee relationships (De Roeck & Maon, 2018). Social exchange theory (Blau, 1964) provides a stronger framework, suggesting that employees reciprocate organizational support with greater engagement. When firms demonstrate internal CSR through fair treatment, diversity, and career development opportunities, employees are more likely to respond with higher commitment (Farooq et al., 2014; Brammer et al., 2007; Turker, 2009). This mutual exchange of benefits fosters a positive workplace dynamic, enhancing overall performance.

Internal corporate social responsibility (iCSR) emphasizes ethical workplace practices, including equitable pay, workplace safety, flexible scheduling, and career growth opportunities. Research indicates that such initiatives significantly improve employee morale, dedication, engagement, efficiency, and organizational attachment (Turker, 2009). Organizational commitment, the emotional and psychological connection employees feel toward their workplace, plays a pivotal role in driving lasting business achievements (Meyer & Allen, 2001). Employee reactions to a company's CSR initiatives and their subsequent organizational commitment depend significantly on their level of job satisfaction. Research suggests that job satisfaction acts as a mediating factor in this relationship, as perceptions of CSR efforts directly influence employee morale (Koh & Boo, 2001; Vlachos et al., 2013). Furthermore, satisfied employees exhibit stronger organizational commitment (Kirkman & Shapiro, 2001; Williams & Anderson, 1991). Therefore, it can be inferred that job satisfaction plays a pivotal role in shaping how both internal and external CSR efforts strengthen employees' attitudinal and behavioral dedication to the organization. In Nepal's insurance sector, where issues like frequent staff turnover and a lack of qualified personnel persist, implementing iCSR strategies is not just beneficial but essential for fostering employee retention and ensuring long-term industry stability (Dhakal, 2023).

While numerous studies have established the importance of corporate social responsibility (CSR) for organizations, research focusing on individual-level impacts and the psychological processes linking CSR to outcomes remains limited (Aguinis & Glavas, 2012; Jones et al., 2019). Historically, CSR research has adopted a macro-level perspective, examining its effects on firms or industries (Ahsan, 2023), while micro-level investigations into how CSR shapes employee cognition, attitudes, and actions have received less attention (Aguinis &

Glavas, 2012; Rupp & Mallory, 2015; Gond et al., 2017; Ahsan & Khalid, 2024). Moreover, the intermediary pathways connecting CSR to organizational results are still poorly understood. Existing research on the CSR-organizational commitment (OC) relationship has predominantly examined direct correlations rather than uncovering the complex mediating processes at work (Brammer et al., 2007; Rego et al., 2010; Khaskheli et al., 2020). This gap highlights the need for more comprehensive theoretical frameworks to explain CSR's multidimensional effects on employees (De Roeck & Farooq, 2018). Our research addresses this critical gap by introducing job satisfaction as a key mediator. By analyzing how job satisfaction bridges iCSR initiatives and organizational commitment, we provide novel insights into the underlying mechanisms as a significant contribution to the extant literature.

2. Literature Review and Hypotheses Development

2.1 Theoretical Review

Social identity theory (Trepte & Loy, 2017) and social exchange theory (Blau, 1964) provide robust conceptual frameworks for understanding how organizational initiatives, particularly CSR programs, influence employee attitudes and behaviors (Cropanzano & Mitchell, 2005; Azim, 2016). These complementary theories offer distinct yet interconnected lenses through which to examine the psychological mechanisms linking corporate social responsibility to workforce outcomes.

Social Identity Theory

Social Identity Theory (SIT) fundamentally explains the psychological processes of group membership and organizational affiliation (Chatzopoulou et al., 2022). According to this perspective, employees develop stronger organizational attachments when they recognize significant alignment between their personal values and their employer's characteristics (El Akremi et al., 2018). In our research context, SIT suggests that internal corporate social responsibility (iCSR) initiatives can enhance an organization's status and appeal, thereby fostering employee commitment through strengthened group identification. This theoretical lens proves particularly valuable for understanding how employees assess iCSR programs. Organizations recognized for ethical conduct (Lee et al., 2012) and internally-focused social responsibility initiatives often gain reputational advantages that promote workforce identification (Bravo et al., 2017; Chaudhary & Akhouri, 2019). These positive evaluations contribute to employees' self-concept through reflective appraisal processes. However, SIT primarily explains commitment through identity mechanisms without accounting for reciprocal exchanges. To address this theoretical limitation, we complement SIT with Social Exchange Theory (SET) (Blau, 1964), which incorporates the crucial dimension of reciprocal obligations in employment relationships.

Social Exchange Theory

This study is grounded in Social Exchange Theory (SET), which elucidates the mutual dynamics between employees and organizations. According to foundational work by Blau (1964) and Homans (1961), SET proposes that individuals engage in reciprocal exchanges of behaviors and attitudes based on their assessment of organizational rewards and sanctions. A core premise of SET is that employees who receive both tangible benefits (e.g., economic incentives) and intangible support (e.g., socio-emotional resources) from their organization tend to demonstrate favorable work-related behaviors (Chatzopoulou et al., 2022; Pokhrel et al., 2022). Applied to internal Corporate Social Responsibility (iCSR), this implies that when employees perceive their organization's iCSR initiatives such as family-friendly policies or health and safety (HAS) measures as genuine and beneficial, they are more likely to reciprocate with heightened organizational commitment. This may manifest as increased discretionary

effort, stronger loyalty, and greater engagement (Thang & Fassin, 2017). Furthermore, SET clarifies the psychological mechanism linking iCSR perceptions to behavioral commitment. The norm of reciprocity dictates that employees' level of engagement and dedication is contingent upon their evaluation of the organizational benefits they receive (Collier & Esteban, 2007). Thus, when employees attribute positive motives to iCSR practices, they feel obliged to reciprocate through enhanced performance and allegiance.

2.2 Empirical Review

2.2.1 Labor Relations and Organizational Commitment

Harmonious employment relations are defined by reciprocal understanding, confidence between parties, and equitable treatment - all of which foster a nurturing organizational climate. As Budd (2004) demonstrates, well-managed employment relations enhance employee contentment by creating an atmosphere where workers feel appreciated and acknowledged. Research indicates that when organizations handle employment relations competently, workers report greater job satisfaction due to timely resolution of workplace concerns (Spector, 1997). This satisfaction generates stronger organizational allegiance, with contented employees exhibiting increased devotion to their employers. Mathieu and Zajac's (1990) foundational research confirms that job satisfaction serves as a critical mediator between organizational conditions (including employment relations) and employee commitment. Furthermore, when workers derive satisfaction from their roles, they more readily embrace corporate objectives and principles, thereby deepening their organizational attachment (Chatzopoulou et al., 2022). Based on these previous studies, the following hypothesis is proposed;

Hypothesis 1 (H1): Labor relation has a significant impact on organizational commitment.

2.2.2 Work-Life Balance and Organizational Commitment

Workers who maintain harmonious integration between their professional and personal lives demonstrate reduced psychological strain and greater occupational contentment, fostering stronger emotional bonds with their employer. Research by Allen et al. (2000) and Shilpakar et al. (2024) reveal that organizational support for work-life integration through flexible scheduling options substantially boosts affective commitment by minimizing work-family interference. Contemporary workplace policies including telecommuting opportunities, adaptable work schedules, and family-supportive benefits have been shown to enhance workforce retention and organizational loyalty. Greenhaus et al. (2013) established that effective work-life alignment strategies strengthen employee dedication by synchronizing corporate objectives with individual lifestyle requirements. Employees experiencing optimal work-life integration exhibit heightened workplace engagement and performance efficiency, thereby deepening their psychological investment in the organization. Haar et al. (2014) further confirmed that successful work-life balance enhances organizational commitment through improved overall wellness and job involvement. When employees perceive their work and personal domains as complementary rather than conflicting, they develop more robust organizational allegiance. McNall et al. (2009) provided empirical evidence that work-family enrichment positively correlates with organizational commitment by generating feelings of personal fulfillment and life equilibrium. Based on these literatures presented, the study proposes the following hypothesis:

Hypothesis 2 (H2): Work-life balance has a significant impact on organizational commitment.

2.2.3 Health and Safety and Organizational Commitment

A workplace that prioritizes employee health and safety fosters psychological security, enabling staff to concentrate on their responsibilities while developing stronger organizational ties.

Research by Neal and Griffin (2006) indicates that a robust safety culture enhances workforce dedication by minimizing workplace stress and building organizational trust. Comprehensive well-being programs that address both physical and mental health needs contribute significantly to employee involvement and loyalty (Dollard & Bakker, 2010). Companies that implement exceptional health and safety standards experience greater employee retention, as workers perceive their well-being as valued (Barling et al., 2003). When organizations exceed basic regulatory compliance in their well-being initiatives, employees recognize this as evidence of ethical leadership and genuine concern for staff welfare. Zohar's (2000) research confirms that management's demonstrated commitment to workplace safety directly strengthens employee allegiance to the organization. Based on this literature, the study proposes the following hypothesis;

Hypothesis 3 (H3): Health and safety has a significant impact on organizational commitment.

2.2.4 Training and Development and Organizational Commitment

Workplace learning initiatives significantly improve employee capabilities and expertise, fostering increased role fulfillment and self-assurance in professional capacities. This enhanced occupational contentment subsequently strengthens workforce dedication to their employer. Empirical research by Bartlett (2001) confirms that staff participating in skill-building programs demonstrate elevated job satisfaction and stronger organizational allegiance. When employees perceive clear pathways for professional growth through developmental opportunities, they exhibit greater organizational retention. Meyer and Smith's (2000) findings substantiate that worker commitment is positively correlated with accessible career advancement prospects. Furthermore, investment in employee development cultivates higher engagement levels by demonstrating organizational value in human capital. Highly engaged personnel typically demonstrate stronger alignment with corporate objectives and principles. As Saks (2006) established, professional growth opportunities serve as pivotal drivers of employee engagement, which subsequently reinforces organizational commitment. Based on this prior research, the study proposes the following hypothesis;

Hypothesis 4 (H4): Training and Development has a significant impact on organizational commitment.

2.2.5 Job Satisfaction and Organizational Commitment

Workplace contentment plays a pivotal role in influencing worker productivity, company loyalty, and retention rates (Dayal & Verma, 2021). Research consistently shows that contented employees demonstrate greater work involvement, output efficiency, and organizational dedication (Meyer et al., 2012; Ballena, 2022; Marnoto et al., 2024). Scholarly investigations have established a significant interconnection between worker satisfaction levels and their commitment to the organization (DeCotiis & Summers, 1987). Employee satisfaction serves as a crucial determinant in fostering stronger organizational allegiance (Brammer et al., 2007; Jill et al., 2003). This phenomenon occurs when workers perceive equitable returns for their contributions, creating positive organizational affiliations (Rhoades et al., 2001). Furthermore, Usman and Danish (2010) found that employees working for ethical organizations that provide support and recognition develop enhanced job satisfaction through reciprocal emotional connections.

Hypothesis 5 (H5): Job satisfaction has a significant impact on organizational commitment.

2.2.6 Internal Corporate Social Responsibility, Job Satisfaction and Organizational Commitment

Internal Corporate Social Responsibility (iCSR) significantly enhances employee job satisfaction (Chatzopoulou et al., 2022; Obeidat et al., 2018; Rahman et al., 2016). By involving employees

in decision-making and problem-solving, iCSR initiatives foster a sense of empowerment and appreciation, directly boosting morale. Furthermore, organizations prioritizing work-life balance through flexible schedules and paid leave enable employees to manage personal and professional commitments better, reducing stress and enhancing job satisfaction (Hajiali et al., 2022). Additionally, when ICSR programs align with a company's core values and societal mission, employees derive greater pride and fulfillment from their roles (Shazadi et al., 2022). Investments in employee well-being, health and safety initiatives, training and development programs also contribute by reinforcing job security, further elevating overall satisfaction. Collectively, these iCSR practices create a more committed, motivated, and content workforce.

Corporate social responsibility (CSR) initiatives exert a strong influence on employees' organizational commitment (Vlachos et al., 2013), with job satisfaction serving as a key mediator in this relationship (Asrar-Ul-Haq et al., 2017). When employees perceive their company's voluntary CSR efforts as genuinely prioritizing ethical business practices and employee welfare, their job satisfaction levels rise significantly. Research by Usman and Danish (2010) suggests that employees working for socially responsible organizations, those that demonstrate integrity and uphold ethical standards, experience greater job satisfaction, fostered through emotional bonds with the company. This satisfaction, in turn, strengthens their commitment to the organization (Brammer et al., 2007; Maharjan et al., 2024). Employees derive fulfillment from a perceived equity between their contributions and rewards, which cultivates a positive affective connection with their employer (Rhoades et al., 2001). Consistent with this, Farrell and Rusbult (1981) found that satisfied employees are more likely to exhibit higher levels of behavioral commitment, reinforcing the cyclical link between CSR, satisfaction, and loyalty.

Hypothesis (H6a): Job satisfaction mediates the relationship between labor relations and organizational commitment.

Hypothesis (H6b): Job satisfaction mediates the relationship between work-life balance and organizational commitment.
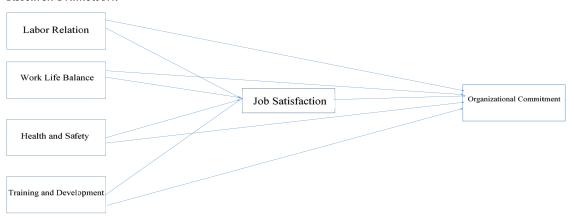
Hypothesis (H6c): Job satisfaction mediates the relationship between health & safety and organizational commitment.

Hypothesis (H6d): Job satisfaction mediates the relationship between training & development and organizational commitment.

Figure 1

Research Framework

Source: (Ahsan & Khalid, 2024; Chatzopoulou et al., 2022; Thang & Fassin, 2017)

3. Research Method

This investigation employed descriptive and causal research design. The methodological framework was informed by established research paradigms (Ahsan & Khalid, 2024; Chatzopoulou et al., 2022; Thang & Fassin, 2017), allowing for a comprehensive analysis of variable attributes while examining potential causal relationships between them. This design facilitated both the characterization of phenomena and the exploration of potential cause-and-effect dynamics within the studied variables.

Population and Sample

This investigation examines Nepal's life insurance sector, concentrating on the five leading companies by premium revenue as recorded by the Nepal Insurance Authority in Magh 2081. The selected insurers comprise Nepal Life Insurance, National Life Insurance, Life Insurance Corporation, Himalayan Life Insurance, and Surya Jyoti Life Insurance. The study population encompasses mid-level to senior professionals (assistant, officer, and senior ranks) employed by these organizations. The research employed a combined sampling approach, utilizing both purposive and convenience sampling techniques for participant selection. Following Hair et al.'s (2016) guidelines for complex multivariate analysis, the sample size was determined to be five to ten times the number of measured variables. Data collection occurred over a one-month period through branch visits, where structured questionnaires were administered to gather the responses. From the 265 initially contacted respondents, 252 responses were obtained, with 243 complete questionnaires meeting the criteria for final analysis. This response rate provided a robust dataset for subsequent examination of the research variables.

Instruments and Measurements

The study utilized established measurement scales from existing literature to operationalize the research constructs. Responses were collected using a five-point Likert scale (1 = Strongly Agree to 5 = Strongly Disagree) through both online (Google Forms) and offline (in-person) questionnaire administration at life insurance companies. The survey instrument incorporated validated measures for four independent variables: labor relations (Turker, 2009), work-life balance (Thang & Fassin, 2017), health and safety (Ramdhan et al., 2021), and training and development (Adu-Gyamfi et al., 2021). For the mediating variable, job satisfaction items were adapted from Agho et al. (1992), Ahsan and Khalid (2024), and Van et al. (2024), while organizational commitment measures were drawn from Meyer and Allen (2001), Dung (2020), and AbdelAzim et al. (2022).

Data Analysis

The collected data were processed and examined using SPSS statistical software to investigate the interrelationships among internal CSR initiatives, employee job satisfaction, and organizational commitment. Initial analysis involved computing descriptive statistics to profile the sample's demographic composition. Subsequently, inferential statistical techniques were applied, incorporating both bivariate correlation and multiple regression analyses, to assess the proposed theoretical relationships. Correlational analysis specifically evaluated the magnitude and nature of associations between internal CSR practices and job satisfaction levels. Regression modeling then tested the hypothesized mediation effect, where job satisfaction was positioned as an intermediary variable linking internal CSR to organizational commitment. All statistical tests maintained a 95% confidence level ($\alpha = 0.05$), with model adequacy assessed through both R^2 and adjusted R^2 metrics to account for explanatory power and model complexity.

4. Results

Table 1

Demographic Profile of Respondents

Respondent's Profile	Specification	Frequency	Percentage
Gender	Male	147	60.5
	Female	96	39.5
Age	18-30 Years	49	20
	31-40 years	140	58
	41-50 years	42	17
	51 years & above	12	5
Education	+2	22	8
	Bachelor's Degree	130	53
	Master's Degree	81	33
	Above Master's	15	6
Level (Designation)	Assistant	110	45
	Junior Officer	94	39
	Senior Officer	39	16
Work Experience	1-3 years	51	21
	4-6 years	79	32
	7-10 years	66	27
	More than 10 years	47	20

The sample composition reveals a gender distribution favoring male respondents (60.5%) over female participants (39.5%). Age-wise, the majority of respondents (58%) fall within the 31-40 years range, with subsequent proportions distributed across younger (18-30 years: 20%) and older (41-50 years: 17%; 51+ years: 5%) age groups. Educational qualifications show that most participants hold bachelor's degrees (53%), followed by master's degrees (33%), with smaller percentages having completed higher secondary education (8%) or possessing postgraduate qualifications (6%). Regarding professional roles, assistants constitute the largest group (45%), followed by junior officers (39%) and senior officers (16%). Work experience distribution indicates that 32% of respondents have 4-6 years of experience, 27% have 7-10 years, 21% have 1-3 years, while 20% possess over a decade of professional experience.

Table 2

Reliability Analysis and Descriptive Statistics

Variables	No. of Items	Cronbach's Alpha	Mean	Standard Deviation
Labor-relation	6	0.736	2.61	0.75
Work-life Balance	6	0.779	2.82	0.86
Health & Safety	6	0.782	2.47	0.63
Training & Development	6	0.725	2.52	0.68
Job Satisfaction	6	0.759	2.56	0.73
Organizational Commitment	6	0.772	2.49	0.65

The psychometric properties of study variables were evaluated through reliability analysis and descriptive statistics. Internal consistency was measured using Cronbach's Alpha, with

all constructs demonstrating strong reliability ($\alpha > 0.70$), meeting the established threshold for scale reliability (Nunnally, 1975). Descriptive statistics revealed moderate ratings across variables (M=2.47-2.82). Work-life balance received the highest mean score (M=2.82), suggesting comparatively favorable employee perceptions, while health and safety showed the lowest mean (M=2.47), indicating potential areas for organizational improvement. Response variability, as indicated by standard deviations (SD=0.63-0.86), was moderate across scales. The greatest response dispersion occurred for work-life balance (SD=0.86), reflecting diverse employee perspectives, whereas health and safety demonstrated the most consistent responses (SD=0.63). These findings collectively suggest that while employees generally view work-life balance initiatives positively, organizational health and safety measures may warrant further attention and enhancement.

Table 3

Correlation Analysis

	OC	LR	WLB	HS	TD	JS
OC	1					
LR	.647**	1				
WLB	.741**	.687**	1			
HS	.635**	.662**	.644**	1		
TD	.659**	.696**	.775**	.740**	1	
JS	.803**	.787**	.679**	.692**	.702**	1

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

The correlation matrix reveals significant positive relationships among the examined constructs. Organizational commitment demonstrates strong associations (r = .635 - .803) with all predictor variables, particularly showing the strongest linkage with work-life balance initiatives. Notably, all internal CSR dimensions - including labor relations, work-life balance, health and safety provisions, and training programs maintain positive inter-correlations while simultaneously correlating with job satisfaction. This pattern suggests that comprehensive internal CSR implementation collectively enhances employee job satisfaction, which in turn fosters stronger organizational commitment. The observed correlation structure supports the theoretical proposition that integrated internal CSR practices function synergistically to improve workforce attitudes and strengthen organizational attachment.

Table 4

Multi-Collinearity Statistics

Variables	VIF
Labor Relation	3.652
Work-Life Balance	2.763
Health and Safety	3.524
Training and Development	3.856
Job Satisfaction	2.468

The variance inflation factor (VIF) results presented in Table 4 indicate no concerning multicollinearity among the independent variables, with all VIF values remaining below the established threshold of 10. This statistical evidence confirms that each explanatory variable in the analysis contributes distinct and non-redundant information to the model.

Table 5

Regression Analysis

	B	Std. Error	T	Sig.
(Constant)	0.636	0.215	2.945	0.003
Labor Relation	0.012	0.072	0.165	0.086
Work-Life Balance	0.369	0.067	5.496	0.000
Health & Safety	0.223	0.058	3.850	0.000
Training & Development	0.246	0.062	3.962	0.000
Job Satisfaction	0.325	0.063	4.896	0.000
Adjusted R Square		0.706	R	0.846
F		73.605	Sig. (F)	0.000

The regression results reveal statistically significant relationships between internal CSR practices, job satisfaction, and organizational commitment. The model demonstrates strong predictive ability, accounting for 70.6% of the variance in organizational commitment (adjusted R^2 = 0.706). This substantial explanatory power is further supported by a highly significant F-statistic of 73.605 ($p < 0.001$), confirming the model's overall robustness. Analysis of individual predictors shows that work-life balance initiatives, health and safety measures, training and development programs, along with job satisfaction levels, all exhibit positive and statistically significant coefficients. These findings suggest that employees demonstrate greater organizational commitment when they experience balanced work demands, safe working conditions, professional development opportunities, and overall job contentment. Interestingly, labor relations failed to show statistical significance, indicating that employees in Nepal's life insurance sector perceive this factor as less influential on their commitment levels compared to other internal CSR dimensions.

Table 6

Mediation Effect

Relationship	Total Effect	Direct Effect	Indirect Effect	Confidence Interval		t-statistics	Conclusion
				Lower Bound	Upper Bound		
LR->JS->OC	0.854	0.321	0.533	0.582	0.786	10.725	Partial Mediation
	(0.000)	(0.000)					
WLB->JS->OC	0.762	0.340	0.422	0.612	0.820	12.748	Partial Mediation
	(0.000)	(0.000)					
HS->JS->OC	0.716	0.336	0.380	0.343	0.654	10.692	Partial Mediation
	(0.000)	(0.000)					
TD->JS->OC	0.796	0.430	0.366	0.338	0.612	11.051	Partial Mediation
	(0.000)	(0.000)					

LR = Labor Relation, WLB = Work-Life Balance, HS = Health & Safety, TD = Training & Development, JS = Job Satisfaction, OC = Organizational Commitment

The analysis confirms job satisfaction's pivotal mediating role in linking internal CSR practices to organizational commitment. Results demonstrate that all internal CSR dimensions significantly influence commitment both directly and through their indirect effects on job satisfaction (with non-zero confidence intervals), establishing partial mediation. Specifically, labor relations show substantial effects (direct = 0.321, indirect = 0.533, total = 0.854; t = 10.725, p < 0.001), with job satisfaction partially mediating this relationship. This pattern holds consistently across other CSR components, revealing that organizational CSR initiatives boost commitment through dual pathways: directly by addressing employee needs and indirectly by fostering job satisfaction. These findings collectively illustrate how internal CSR implementation enhances workforce attitudes, with job satisfaction serving as a critical psychological mechanism that transforms CSR efforts into stronger organizational allegiance.

5. Discussion

This study establishes significant connections between internal CSR practices, employee satisfaction, and organizational commitment within Nepal's insurance sector, adopting a novel micro-level perspective that contrasts with prior macro-level CSR research (Aguinis & Glavas, 2012). Our findings validate that internal CSR dimensions significantly enhance job satisfaction (Hossen et al., 2020; Chatzopoulou et al., 2022), particularly through work-life balance initiatives - aligning with Chaudhary and Akhouri (2019) but diverging from Adu-Gyamfi et al.'s (2021) Vietnamese service sector findings. Employees interpret these CSR efforts as organizational support, strengthening their workplace attachment (Ahmad et al., 2020). While training programs showed robust effects on commitment, health and safety measures proved less influential than anticipated based on Kim and Kim's (2020) research, revealing important contextual variations in CSR effectiveness across different organizational environments.

The partial mediation role of job satisfaction reinforces social exchange theory (Blau, 1964), demonstrating how employees reciprocate CSR investments through enhanced commitment, though differing from Farooq et al.'s (2017) full mediation findings. By integrating social identity and social exchange perspectives, this research provides new empirical evidence about the varying impacts of different CSR components, job satisfaction's intermediary role, and the complex interplay between CSR dimensions in shaping employee outcomes. These insights advance theoretical understanding while highlighting the importance of culturally-adapted CSR implementation strategies that account for organizational and national context differences.

6. Conclusion

This study elucidates the complex relationship between internal CSR practices and organizational commitment, identifying job satisfaction as a partial mediator while uncovering additional psychological pathways. The analysis establishes work-life balance, health/safety protocols, and training programs as significant commitment drivers, though surprisingly, traditional labor relations showed negligible impact, a finding that challenges conventional wisdom and merits further investigation of modern employment relationships. The partial mediation effect indicates that internal CSR operates through dual channels: indirectly via satisfaction enhancement and directly through other attitudinal mechanisms. Practically, organizations should strategically emphasize work-life flexibility and skill development programs given their robust effects, while recognizing that health/safety initiatives may yield context-dependent results. The unexpected labor relations finding particularly suggests the need to re-examine traditional employee engagement models in

today's evolving work environments. These results collectively demonstrate that while satisfaction represents one important mechanism, maximizing CSR's benefits requires a holistic implementation approach addressing multiple psychological and organizational dimensions simultaneously. The findings provide both theoretical clarification and actionable guidance for optimizing CSR strategies to strengthen workforce commitment across different organizational contexts.

7. Implications

This research offers significant dual contributions to both scholarly knowledge and corporate practice. The identification of job satisfaction's partial mediation role reveals that emotional factors only partially account for how CSR influences commitment, suggesting complementary cognitive processes are equally important - a meaningful theoretical advancement of social exchange principles. Notably, the insignificant relationship between labor relations and commitment disrupts established HRM models, indicating shifting employee priorities that favor professional development and work-life integration over conventional labor policies. These findings provide actionable guidance for organizational leaders: companies should strategically emphasize training initiatives and employee wellness programs given their demonstrated effectiveness, while critically reassessing traditional labor approaches to better resonate with modern workforce values. By applying these evidence-based insights, organizations can develop more nuanced CSR strategies that simultaneously enhance job satisfaction and cultivate deeper organizational allegiance, ultimately creating more meaningful employee engagement in today's evolving workplace landscape.

8. Limitations and Directions for Future Research

Although this research contributes valuable insights regarding internal CSR's organizational impact, several constraints should be acknowledged. The cross-sectional methodology restricts causal interpretations, highlighting the need for longitudinal investigations to verify temporal sequences. With a sample size of 243 participants, the findings' generalizability remains constrained, necessitating larger-scale and cross-cultural replications. The non-significance of labor relations, which contradicts established theoretical frameworks, warrants in-depth qualitative examination. Furthermore, job satisfaction's partial mediation effect implies the involvement of additional unexplored psychological processes; subsequent studies should investigate potential alternative mediators (including organizational trust and psychological ownership) and contextual moderators (such as leadership approaches and generational cohort differences). Methodologically addressing these limitations would both strengthen theoretical models and improve the practical implementation of internal CSR initiatives across diverse organizational settings.

Conflict of Interest

Authors declare no conflict of interest while preparing this article.

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