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Article

Corporate Social Responsibility: Micro Foundation Framework for High Employee Performance in a Developing Country

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Abstract: CSR is a strategy to realize sustainability. CSR needs to be understood based on a priority scale and objectives to build a solid organizational structure and ensure sustainable CSR implementation. In this regard, CSR implementation at the micro and macro levels needs further explanation. The study aims to analyze the effect of CSR on employee performance through assessment and job satisfaction using the micro foundation framework. This causal study surveyed 382 state-owned enterprises' non-manager employees in Indonesia. The results demonstrate employees' responses to internal and external CSR. Internal CSR, which primarily aims to improve employee performance, was found to improve employee satisfaction and engagement and lead to better performance more significantly than external CSR. Internal CSR had a higher effect on employee performance than external CSR. Compiling a scale of top priorities for corporate stakeholders became the leading choice to encourage long-term performance. The originality of this study is that the foundation of long-term performance ensures the corporation's performance, and CSR lies in the strength of the microstructure at the individual level. The implementation of CSR based on the legal system requires paying attention to the scale of priorities based on the internal function of CSR in strengthening a corporation's microstructure.

Keywords: internal CSR; external CSR; micro foundation; performance; engagement; satisfaction

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1. Introduction

CSR has evolved and become a strategy for sustainability (Huang et al. 2022; Sánchez-Teba et al. 2021; Strand et al. 2015; Wu and Jin 2022), including in developing countries (Dobers and Halme 2009; Sorour et al. 2020; Stanislavská et al. 2020). CSR as a way of reducing carbon emissions (Ali et al. 2020) faces social challenges (Grabner-Kräuter et al. 2023).

However, Mostepaniuk et al. (2022) stated a straightforward implementation of the CSR framework. Barbu et al. (2022) demonstrated the framework in sports institutions; Siddique et al. (2023) demonstrated it in the banking industry. CSR needs to be better planned, according to Shayan et al. (2022), and CSR reporting systems need to be more robust (Jahid et al. 2023). CSR is a complex process (Khojastehpour and Jamali 2020). The failure of rearview and practice standards is tricky, and low continuity and dedicated efforts cause CSR to be not optimal (Ali et al. 2020). Several problems in the implementation of CSR in developing countries hinder the functionalization of CSR (Gulema and Roba 2021; Ullah and Sun 2021). In addition to a vague understanding of CSR, different views of and interests in CSR still widely exist in developing countries (Yunis et al. 2018). The legal framework of CSR still needs to be improved (Lauwo et al. 2016) whereas, at the international level, companies still need formal responsibilities related to CSR (Buhmann 2006). Judging by the process and results, CSR is less encouraging. The sustainability of CSR's objectives makes it less representative of the process, and the effectiveness of CSR is still being debated (Arora et al. 2020). A previous study reported that CSR in developing countries entails pragmatic implementation, ineffective mechanisms, and poor achievements and social outcomes (Jain et al. 2021). CSR is organized based on a narrow view that focuses on what to do with profit rather than how to create profit (Sharma and Singh 2022). Different European practices focus more on internal aspects to ensure the sustainability of CSR implementation (Macassa et al. 2021), which shows a long-term orientation. There are different needs for understanding CSR in developing countries (Nguyen et al. 2021).

In Indonesia, CSR practices are carried out through policies such as those realized by state-owned enterprises. SOEs' roles include providing guidance and assistance to entrepreneurs from economically vulnerable groups, cooperatives, and the community through corporate social responsibility (CSR) following prevailing laws and regulations (Ramdhan et al. 2022). The legal approach for CSR is a "coercive and binding" effort to solve educational, health, and environmental issues in developing countries like Indonesia. The regulations as standard guidelines on mandatory CSR are contained within a vacuum and are confusing (Sefriani and Wartini 2017). Companies are more concerned with avoiding legal consequences than guaranteeing balance, as suggested by Carroll (2017). But various parties have interest in CSR rather than it containing neutral essential wisdom (Juwana 2005). Van Marrewijk (2003) asserted that bias in CSR causes other biases due to specific interests. This situation indicates a conflict of legal and economic interest of CSR implementation. There has been a long-term feud between legal and economic approaches in CSR implementation (Windsor 2006). CSR implementation still needs to be integrated into community norms and practices such as local beliefs (religion) and government systems despite the cultural challenges (Ooi et al. 2021). CSR recontextualization is a vital need (Ibrahim et al. 2023). Furthermore, CSR practices focus more on corporate image, a lack of consistency and limitations, and the selection of CSR activities that need to pay attention to stakeholders' interests.

In addition to regulatory issues, the results of previous studies show that CSR implementation focuses more on the macro and ignores the micro (Yu et al. 2021). However, as Kim and Kim (2021) argued, the effect of CSR on the internal stakeholder, such as employees, who ultimately determine a company's performance, still needs to be researched. CSR pays little attention to employees' interests (Jung and Kim 2016). Deng et al. (2020) discussed the negative impact of CSR on employees. Currently, CSR function needs to be understood as an effort to strengthen the company's performance structure while upholding ethical responsibility (Farooq et al. 2021; Silva et al. 2023). Although other studies have reported a positive relationship between CSR and employees (Verčič and Ćorić 2018; Sheel and Vohra 2016), there is inconsistency in the findings of the effect of CSR implementation on employees. Internal CSR is considered more effective for employees (Ng et al. 2019). Internal CSR can increase employee satisfaction, which is likely to increase employee performance (Obeidat et al. 2018; Golob and Podnar 2021; Chatzopoulou et al. 2022). Another contradiction is that CSR does not always provide positive results such as performance and engagement (Rupp et al. 2018).

Current CSR implementation should be related to profit, the structure of the corporation's performance, and the ability to implement CSR principles, as stated by Elkington (1998)—namely, the triple bottom line. The results of previous studies show that the implementation and concept of CSR need to be clarified with existing problems so that CSR can be optimized. The first gap is the need for clarity in CSR construction included in formulated policies to reduce the function of CSR. Problems with the implementation of CSR begin with the understanding of CSR internally and externally (Ramdhan et al. 2022; Zhong et al. 2022). The second gap is that CSR implementation is more external. Focusing on internal CSR has not been a priority, even though it is needed to support the foundation of companies, which still needs to be improved (Ramdhan et al. 2022). Although internal CSR studies are evolving and previous studies have shown a positive relationship between individual psychological aspects and reduced adverse work outcomes, the studies still need to be clarified (Chen and Liu 2023). There are calls for CSR research that multiplies specific issues at the individual level.

Therefore, it is necessary to study CSR based on several propositions in the micro foundation theory. In this regard, Chomvilailuk and Butcher (2023), Farooq et al. (2021), Golob and Podnar (2021), and Song and Tao (2022) showed the positive impact of internal CSR on employees, deepening the understanding of internal CSR as a future research agenda (Onkila and Sarna 2022). This study supports the understanding of CSR at the micro level, which is considered still lacking (Bu and Chen 2023; Carlini and Grace 2021; Giang and Dung 2022; Liu et al. 2023; Yu et al. 2021).

This research contributes to developing CSR literature based on micro foundation theory to reduce regulatory problems and optimize CSR functions. This paper focuses on internal CSR as a prime framework based on the perspective of micro foundation theory. Aguinis and Glavas (2019) and Morgeson et al. (2013) asserted that micro-level theory can provide a more comprehensive understanding of CSR, showing micro foundation as CSR authenticity (Alhosani and Nobanee 2023). CSR needs to be understood based on employee perspective, its functions, and the impact for company structure. Researchers also examine external CSR and its impact on employees, especially their performance, to extend existing approaches and develop theoretical priority according to context. Understanding CSR based on micro foundation theory is used to compile priority scales or ratios between internal and external CSR (Zhong et al. 2022), direct CSR from internal to external (Bhattacharyya and Jha 2020), understand individual abilities (Chen et al. 2023), morals (Sendlhofer 2020), and workplace behavior (Gond and Moser 2021). The micro foundation explains the results of cognitive and affective evaluations regarding the realization of CSR initiatives at the individual level (Girschik et al. 2022; Montiel et al. 2020). Knowledge of CSR from a micro perspective provides direction for understanding its impact on employees, designing the realization of external CSR as a gradual and continuous process. Kim et al. (2023) explained the link between the two from the social identity and exchange perspective. Therefore, its implementation certainly requires a scale of priorities when viewed from the microstructure, and both are not placed in competition but complement each other for sustainability.

In this regard, the present study applied the micro foundation framework to analyze the effect of CSR on employee performance through employee engagement and employee satisfaction.

2. Theoretical Foundations and Research Background

2.1. Corporate Social Responsibility (CSR)

CSR is a set of obligations a community expects a company to perform (Carroll 2017). The concept of CSR is constantly evolving. CSR could be considered a voluntary and extra-legal obligation (Amin-Chaudhry 2016). It relates to business ethics, stakeholder management, organizational citizenship behavior, value creation, and social goals (Carroll and Brown 2018). The concept of CSR has similarities with sustainability (Barbu et al. 2022; Elkington 1998; Mostepaniuk et al. 2022; Sánchez-Teba et al. 2021; Strand et al. 2015; Wu and Jin 2022). CSR and sustainability are different (Zhao et al. 2023). CSR construction is at the company level as a strategy (Fatima and Elbanna 2023). CSR is a long-term maintenance system consistent with economic, social, and environmental considerations (Alhosani and Nobanee 2023).

CSR includes ethical responsibility towards stakeholders and integrating economic, environmental, social, and ethical aspects into company operations, decision-making, and creating shared value for stakeholders (Hussain et al. 2023; Siddique et al. 2023). While both internal and external CSR shows the corporation's ethical responsibility, their only difference lies in the state of whether or not the constituent is being directly affected by CSR (Bolton 2020).

External CSR is conceived based on the orientation of CSR allocations outside of the corporate realm, such as external audiences, customers, suppliers, community, and governments (Bolton 2020; Ibrahim et al. 2023; Kholaif and Ming 2022; Silva et al. 2023; Wang et al. 2022).

Internal CSR, as an accountable condition of the corporation ethically and legally, is used to carry out duties and care for the corporate's internal affairs (Chomvilailuk and Butcher 2023; Manzoor et al. 2019; Kholaif and Ming 2022). The responsibility toward employees (Bouraoui et al. 2019; Silva et al. 2023; Jamali et al. 2020) is to develop the corporation's human resources and expand the offering of opportunities for employees in increasing personal benefits for the corporation. Adu-Gyamfi et al. (2021) added that CSR initiatives are intended to satisfy stakeholders, especially employees (leading internal).

Internal and external CSR have different constructions based on the goals and interests viewed from the company's point of view. Internal CSR is an organization's policies and practices for psychological and physiological well-being, including individual development and an inclusive and equitable work environment (Hameed et al. 2016); developing organizational capabilities and meeting employee expectations are critical resources for organizations (Hawn and Ioannou 2016). Internal CSR focuses on organizational practices to support employees' mental and physical well-being (Hur et al. 2021), while external CSR, according to Hameed et al. (2016), focuses on outside the company, including voluntary, corporate philanthropy, and environmental protection. External CSR is corporate behavior to protect or promote social welfare outside the direct interests of the company and stakeholders outside the company (Jia et al. 2019). Waldman et al. (2006) and Farooq et al. (2021) emphasized the concept of external CSR based on the focus on community interests and consumers. Both are connected with the idea that financial benefits, social benefits, and attention to the environment are due to business activities and sustainability orientation as a whole.

2.2. Work Engagement

Work engagement was developed by Kahn (1990) in the Job Demand-Resources model (Parkinson 2023; Schaufeli and Bakker 2004; Tomietto et al. 2019). Work engagement is a condition in which a person has a positive mind to express himself physically, cognitively, and physically in the work place (Andrulli and Gerards 2023; Aldabbas et al. 2021; Lee et al. 2023; Oberländer and Bipp 2022; Schaufeli and Bakker 2004; Kossyva et al. 2023). Work engagement is a situation related to work that is positive, satisfying, motivated, and effectively prosperous (Bakker and Leiter 2010). It is reinforced that work-related positive states of mind are characterized by passion, dedication, and absorption (Albrecht and Andreetta 2011; Han et al. 2021; Lee and Eissenstat 2018; Zhu and Liu 2020; Schaufeli et al. 2017; Shi and Gordon 2020; Wu et al. 2022). Fu et al. (2022) and Wojtczuk-Turek (2022) put forward constructions that were mostly accepted according to JD-R. Employees' positive or negative emotional attachment to work, colleagues, and organizations greatly influences their willingness to learn and perform in workplaces (Sandhya and Sulphey 2020). The generally accepted construction of WE comes from the perspective of JD-R.

Work engagement is a trigger for proactive work cycles and for the optimization of work demands (Bakker et al. 2023; Bakker and de Vries 2021). It assumes a balance of positive (resource) and opposing (job demands) (Bauer et al. 2014; Juyumaya and Torres 2023; Nagai et al. 2023). Work engagement is the result of various socio-psychological processes (Bakker 2022) including environmental influences (Mäkikangas et al. 2022).

2.3. Job Satisfaction

Satisfaction is an individuals' affective responses to their environment, including value achievement at work (Ali et al. 2023; Çamlı et al. 2022) and enjoyment of work (Abolnasser et al. 2023; Pang et al. 2023). It also includes satisfaction as quality of work (Erro-Garcés et al. 2022). Employee satisfaction or dissatisfaction reflects their responses to the perceived degree of conformity between expectations and the actual condition in the workplace. However, satisfaction and dissatisfaction differ (Dorta-Afonso et al. 2023). Intrinsic and extrinsic factors influence positive or negative judgments, emotional reactions, and attitudes toward work (Abu-Tineh et al. 2023; Hilton et al. 2023; Scanlan and Still 2019). It is an emotional response to work that may generate pleasure, comfort, self-confidence, appreciation, personal growth, and various positive opportunities, including upward mobility, recognition, and assessments carried out in a pattern of achievement with monetary value as compensation (Robbins and Judge 2015). Albalá-Genol et al. (2023) and Skaalvik (2023) explain the perspective of JD-R, job satisfaction is the worker's emotional response, given by context and mediated by the personal resources available to the person. Various definitions show that job satisfaction is multidimensional and subjective (Brendel et al. 2023).

Satisfaction is considered one of the indicators of mental health in the workplace (Adamopoulos et al. 2023; Caputo et al. 2023; Martí-González et al. 2023). Therefore, along with the importance of an individual's position in the workplace and the positive output of job satisfaction, the construction in this study is that the papacy is an indicator of mental health which is a positive or negative value, emotional reaction, and attitude towards work.

2.4. Job Performance

Job performance is a multidimensional variable comprising job and non-job-related components. Performance consists of task performance and extra roles (Chaudhary 2018). Manzoor et al. (2019) describe performance as employees' actions and behaviors relevant to the organization's goals. The concept of performance is, among others, related to the ability to adapt to unexpected conditions or situations (adaptive performance) and work activities directly related to the corporate's technical core (Campbell 1999; Ramdhan et al. 2022). Miao et al. (2018) define task performance as an organizational citizenship behavior. Adaptability is related to discrepancies, discontinuity, and emerging trends. Meanwhile, Park et al. (2020) define job performance as the ability of employees to adjust their behavior to satisfy work demands. Lee and Lee (2020) stated that it meets a job's formal requirements and adequately completes assigned duties. Ali et al. (2020) put forward the concept of performance based on Janssen and Van Yperen (2004) namely on innovation. Alghamdi (2018) defines it as the ability to generate and implement new and valuable ideas. Davidescu et al. (2020) added that the more dynamic the work demands, the higher the flexibility demands that employees face. Job performance is growing along with changes in the environment and orientation of the institution. Kosec et al. (2022) added about performance appraisals that they are overall work skills and behaviors related to colleagues and customers.

3. Hypotheses Development

3.1. The Effect of CSR on Job Satisfaction

Employees' satisfaction and dissatisfaction with job-related aspects depend on the discrepancy between the employee's perception of what he earns and wants. Corporate social responsibility has become an essential part of the governance system. It is considered an expectation for appointing a sense of justice in employees (Croker and Barnes 2017). CSR is a form of recognition of the existence of employees by the corporation. This recognition serves as the motivating factor that fosters a sense of satisfaction. Corporate social responsibility is known to improve human resources (Manzoor et al. 2019). Internal CSR has effect on job satisfaction (Hayat and Afshari 2022). Internal CSR aims to achieve organizational change, while external CSR aims to obtain organizational support (Bolton 2020). Corporate social responsibility is a company recognition and responsibility that produces pleasure, comfort, personal growth, and various positive opportunities to develop for employees. Internal CSR is related to various positive impacts on employees and organizations (Hur et al. 2021). Jia et al. (2019) concluded that internal CSR is an action to meet employees' expectations of fairness, happiness, and health satisfaction.

Employees who feel cared for by the company through CSR are more satisfied (Farmaki et al. 2022; González-De-la-Rosa et al. 2023; Kakkar et al. 2022; Kim et al. 2023; Kunda et al. 2019; Lin-Hi et al. 2015; Loor-Zambrano et al. 2021; Miethlich et al. 2023; Mohammadi et al. 2023). Following the description above, the following hypotheses were formulated:

H1. *Internal CSR has a positive effect on job satisfaction.*

The identification of employees towards the value orientation shown through external CSR activities increases educational employee satisfaction. External CSR affects employee satisfaction (González-De-la-Rosa et al. 2023; Im et al. 2022; Kunda et al. 2019). External CSR is a valued identity that is oriented toward employees (Chatzopoulou et al. 2022). Loor-Zambrano et al. (2021) explained that a company's attention to the environment, society, and social problems increases employee satisfaction. Employees who work for organizations that demonstrate ethical responsibility and are socially value-oriented have a higher social identity and feel more satisfied at work (Silva et al. 2023; Kim et al. 2023). CSR and satisfaction are closely related (Mohammadi et al. 2023). The proposed hypothesis is:

H2. *External CSR has a positive effect on job satisfaction.*

3.2. The Effect of CSR on Employee Engagement

Corporate social responsibility activities are expected to increase employees' voluntary involvement. The company gives attention to its employees through internal CSR initiatives at work and personal resources that encourage employees to respond positively. Bakker and Demerouti (2008) explain that a job's main drivers are work and personal resources. CSR encourages employees to put extra effort into their work as a form of moral responsibility and self-identification of employees with the corporation. Previous studies by Duthler and Dhanesh (2018), Bapat and Upadhyay (2021), and Nazir and Islam (2020) have consistently reported the importance of resources such as CSR in increasing employee engagement. Chaudhary (2017), Ferreira and de Oliveira (2014), and Hur et al. (2018) show that internal CSR has a higher influence on employee engagement than external CSR.

From the means-end chain theoretical perspective, the value of CSR may affect employees' behavior (Asante Boadi et al. 2020). Employees exposed to internal CSR are reported to be more involved than those exposed to external CSR, although the difference is insignificant (Ferreira and de Oliveira 2014). Chang et al. (2021) add that it is essential to implement CSR following the values leading to ethical responsibilities rather than the company's merely hypocritical involvement of employees. When employees perceive that the company behaves hypocritically through CSR, they lose work engagement, meaning they no longer care about the organization. Ali et al. (2022) state that CSR primarily focuses on the corporate's main stakeholders. Grabner-Kräuter et al. (2023) posited internal CSR as a social exchange mechanism that encourages increased levels of high engagement. The proposed hypothesis is:

H3. *Internal CSR has a positive effect on employee engagement.*

External CSR practices can lead to a better alignment between the organization's values and the values of its employees, which can increase employee involvement and engagement. Hur et al. (2018) stated that the influence of external CSR on satisfaction would be more decisive when employees become the goal of internal CSR. When employees see that their company's CSR initiatives align with their values and beliefs, they are more likely to feel connected to their work and motivated to contribute to its success. This can lead to higher job satisfaction and a stronger sense of purpose, which can, in turn, increase their level of engagement in their work. Aggarwal and Singh (2023) suggest that meaningfulness in work makes employees more engaged. Food is obtained from identifying values that become company practices included in CSR. Duthler and Dhanesh (2018), Rupp et al. (2018), and Silva et al. (2023) show the influence of external CSR on employee engagement based on the communication process and the results of identifying value conformity by subordinates to the company. External CSR enhances social identity which drives higher engagement (Grabner-Kräuter et al. 2023). Farooq et al. (2021) emphasized that CSR has a mechanism to influence the behavior of employees by identifying organizations.

The proposed hypothesis:

H4. *External CSR has a positive effect on employee engagement.*

3.3. Employee Engagement Mediates the Impact of CSR on Job Performance

Performance stems from the availability of work and personal resources, indicated by a high level of voluntary engagement. The involved cognitive, affective, and behavioral expressions are believed to drive several changes in the work, both in number and endurance, when facing drastic environmental changes. The effect of CSR on engagement has been reported in a previous study by Jia et al. (2019). Bizri et al. (2021), Kim et al. (2023), Raza et al. (2021), and Tang et al. (2012) expressed that CSR in the workplace affects engagement and performance. Barbu et al. (2022) suggested that CSR orientation, at the micro level, affects engagement and encourages better performance and work life.

Both internal and external CSRs are also reported to affect employees' prosocial and occupational behaviors (Lee 2022; Hur et al. 2021). The consequences are based on social exchanges and social identities felt by employees. Internal CSR is reported to strengthen employee engagement and performance (Gullifor et al. 2023; Kim and Kim 2021; Ali et al. 2020; Obeidat 2016; Nazir and Islam 2020). Employee engagement affects the corporation's productivity and long-term sustainability (Tirastittam et al. 2020).

Therefore, the proposed hypotheses are:

H5. *Employee engagement mediates the effect of CSR on adaptive performance partially.*

H6. *Employee engagement mediates the effect of CSR on task performance partially.*

3.4. Mediating Role of Job Satisfaction in the Effect of CSR on Job Performance

Corporate Social Responsibility does not only reflect the company's responsibility to its environment but also represents the moral identity that may serve as a factor affecting job satisfaction (Singhapakdi et al. 2019). For employees, CSR may constitute the company's recognition and appreciation, which can eventually improve their performance. Corporate Social Responsibility has been reported to affect job performance (Story and Castanheira 2019; Kim and Kim 2021), as those involved in CSR may achieve a sense of job and psychological security and satisfaction, which eventually affects their performance.

Furthermore, HR governance systems that prioritize social responsibility are reported to improve employees (Chanda and Goyal 2020). In this regard, satisfaction is found to mediate employees' positive behavior in the workplace (Kunda et al. 2019; Khaskheli et al. 2020). The perception of fairness in CSR implementation encourages civic satisfaction and behavior (Sarfraz et al. 2018). Employees with high citizenship generally can complete tasks and adapt to job demands (Bruque et al. 2016). Story and Castanheira (2019) shows employee perceptions of internal and external CSR related to higher performance through job satisfaction. Silva et al. (2023) show the ability of job satisfaction to mediate the influence of CSR on performance fully. Thus, the following hypotheses are proposed:

H7. *Job satisfaction mediates the positive effect of CSR on adaptive performance partially.*

H8. *Job satisfaction mediates the positive effect of CSR on task performance partially.*

The proposed model is shown in Figure 1 below.

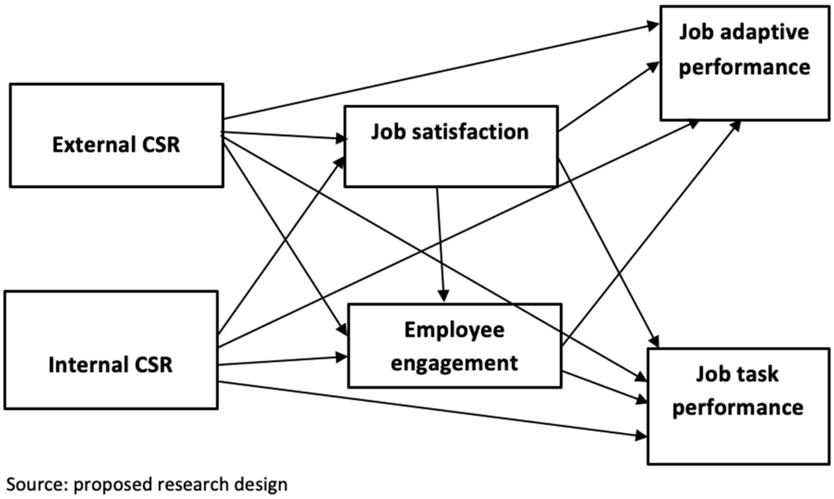

Figure 1. Proposed model.

4. Research Methodology

In this research using this positivistic paradigm, the explanatory survey method was used, with a randomized survey involving 382 non-manager employees in state-owned enterprises (SOEs) being conducted. Before conducting the research, the research team submitted an application to the company through the HR manager of each state-owned enterprise. Upon receipt, the research team compiled a draft of the tested questionnaire and submitted it to each company's HR managers for a review related to the statements in the instrument. The company gave their permission so long as the research was conducted offline during holidays. After obtaining permission, the researcher asked several employees to help distribute the questionnaire based on the HR department's recommendation. In total, seven employees assisted the researcher in distributing the questionnaire. Each employee helped to distribute the questionnaire randomly to 600 employees. For three weeks, we collected questionnaires and sorted through the fully completed ones for both respondents' data and answers. After the examination, 427 complete questionnaires were obtained. The next step was to ensure that the questionnaires were free of outliers. Based on the outlier testing results, 382 questionnaires were obtained. Forty-five questionnaires were suspected of not being free of outliers, such as extreme values and high standard errors. The researcher conducted a visual inspection of the residual plots: examining the residual plots to help identify potential outliers. Outliers can cause the residuals to be larger or smaller than expected. The researcher also conducted initial testing using SEM to identify the root mean square error of approximation (RMSEA) and the comparative fit index (CFI). After separating the data that did not meet the criteria and were considered to interfere with the testing results, 382 data were obtained. The previous data were saved and not used in this research.

The results of the analysis of the research literature used measurements for external CSR by referring to Farooq et al. (2021), namely CSR for the community, environment, and consumers. CMIN/DF value = 2.41, GFI = 0.95, CFI = 0.965, PNFI = 0.682, RMSEA = 0.051, and SRMR = 0.0 55.

Meanwhile, the internal CSR was measured using Adu-Gyamfi et al.'s (2021) factors: employment stability, working environment, skills development, workforce diversity, work-life balance, substantial employee involvement, and empowerment. The test results show that internal CSR indicators have an acceptable GoF (goodness of fit) value (matching between the data and the underlying theoretical construction). CMIN/DF value = 2.26, GFI = 0.954, CFI = 0.96, PNFI = 0.672, RMSEA = 0.073, and SRMR = 0.065.

Work engagement was measured using UWES-9, which showed that dedication had the most substantial weight, followed by vigor items and absorption, such as the feeling the presence of energy, strength, and desire to work (W. B. Schaufeli and Bakker 2004; Schreuder et al. 2020). CMIN/DF value = 2.06, GFI = 0.95, CFI = 0.962, PNFI = 0.710, RMSEA = 0.051, and SRMR = 0.054.

Job satisfaction was measured based on intrinsic and extrinsic satisfaction suggested by (Obeidat et al. 2018). The statement items on the instrument include opportunities, freedom and support at work, such as family and adequate salary as extrinsic motivation. Meanwhile, performance is measured using the concept of adaptive and task performance. The former was measured following Park et al.'s (2020) study, including handling emergencies and unpredictable situations, handling work stress, solving problems creatively, learning, and demonstrating interpersonal adaptability. CMIN/DF value = 1.99, GFI = 0.94, CFI = 0.985, PNFI = 0.732, RMSEA = 0.063, and SRMR = 0.056. Overall, the instruments used were tested for construction and repair.

The questionnaire used a semantic differential scale of 1 to 5, with answer choices ranging from very low to very high. This study distributed six hundred questionnaires according to the companies' management guidance. Of those 600 distributed questionnaires, 382 questionnaires were returned with complete responses and free of outliers. This study was used to control performance measures seen from the last three years of financial statements, which were declared healthy by the Development Financial Audit Agency.

The data were analyzed using the Structural Equation Model (SEM) technique with AMOS SPSS 23. The steps in data processing using SEM are: developing the research construct model and testing discriminant validity and composite reliability. Before evaluating the model, researchers first ensured that the data met several assumptions for using SEM with ML (maximum likelihood) estimation techniques. The estimation technique chosen was ML (maximum likelihood) as a flexible method for estimating parameters in statistical models, and it can handle unbalanced data and non-constant covariance structures. Additionally, the method is often computationally efficient, leading to faster convergence and less complex assumptions about the underlying model structure. The number of samples was less than 500, and the data were standard based on the results of normality testing using the observations of Skewness and Kurtosis. To support these results, we used the Kolmogorov–Smirnov test with a confidence level of 95%. Furthermore, we tested the goodness of fit model, improving the model, and testing the relationship between variables as the basis for obtaining answers to the proposed hypotheses.

5. Research Findings

5.1. Descriptive Statistics

Following the analysis result, respondents in this study were 25 to 40 years of age with more than five years of working experience. They had different educational backgrounds, most of whom being vocational school graduates with a certificate of expertise. Only 21% of the respondents had a bachelor's degree, and eight employees had a master's degree. The description of the research respondents is as follows (see Table 1).

Table 1. Overview of research respondents.

Demographic Characteristics	Amount	Percentage
Gender		
Man	317	83.0%
Woman	65	17
Age		
25 to 30 years	153	40.1%
31 to 40 years	172	45.0%
>40 years	57	14.9%
Education		
High school/equivalent	256	67.02%
Diploma	80	20.94%
Bachelor	42	10.99%
Postgraduate	4	1.05%

Table 1. *Cont.*

Demographic Characteristics	Amount	Percentage
Length of service		
5 to 10 years	182	47.6%
11 to 15 years	127	33.2%
>15 years	73	19.1%

Source: Data processing (2022).

The descriptive statistics are shown in Table 2 as follows.

Table 2. Description statistics.

Variable	Mean	Standard Deviation	Category
External CSR	4.2	0.63	high
Internal CSR	3.3	0.75	deficient
Job satisfaction	3.7	0.52	medium
Work engagement	3.6	0.62	medium
Job performance	3.8	0.73	medium

Source: Data processing (2022).

As displayed in the table above, internal CSR is categorized as deficient. Despite the company's good HR practices, integrating CSR into the HR management system to build a micro-level foundation still needs to be improved, which is demonstrated by the mean score of internal CSR, which is less than 3.3. External CSR appeared to be the company's regular agenda, as indicated by its high score (i.e., 4.2). This score difference between internal and external CSR implies the company's lack of attention to the internal dynamics and relationship with its employees. The following path diagram is shown in Figure 2.

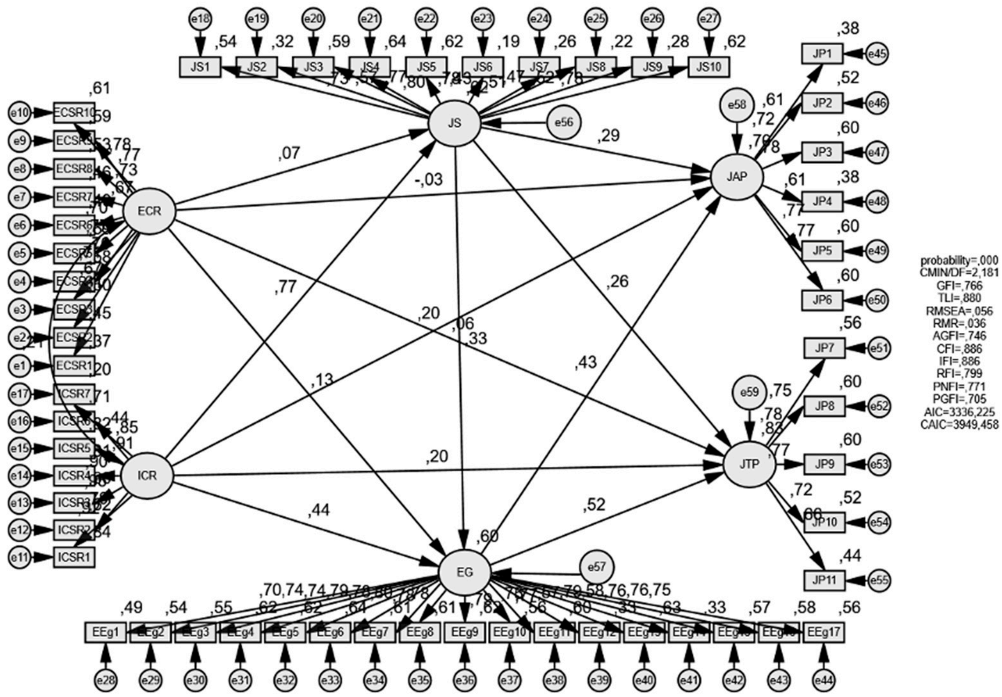

Figure 2. Structural equation modeling (unstandardized model).

The convergent validity test result of the measurement model developed in the study showed that each validly estimated indicator measured the dimensions of the latent variables constructed and tested as follows. The test results of confirmatory factor analysis of the convergent validity, Average Variance Extracted (AVE), composite reliability, and discriminant validity tests are presented as follows. Table 3 shows the AVE, CR, and discriminant validity test results.

Table 3. Loading Factor, Average Variance Extracted, and Composite Reliability test result.

Construct	Item	Factor Loading	AVE	CR
Internal CSR	ICSR1	0.825	0.630	0.92
	ICSR2	0.862		
	ICSR3	0.765		
	ICSR4	0.822		
	ICSR5	0.844		
	ICSR6	0.872		
	ICSR7	0.821		
External CSR	ECSR1	0.758	0.620	0.87
	ECSR2	0.742		
	ECSR3	0.824		
	ECSR4	0.697		
	ECSR5	0.785		
	ECSR6	0.881		
	ECSR7	0.842		
	ECSR8	0.876		
	ECSR9	0.832		
	ECSR10	0.824		
Job Satisfaction	JS1	0.777	0.724	0.85
	JS2	0.758		
	JS3	0.763		
	JS4	0.821		
	JS5	0.831		
	JS6	0.864		
	JS7	0.758		
	JS8	0.763		
	JS9	0.796		
	JS10	0.849		
Work Engagement	WE1	0.879	0.721	0.91
	WE2	0.758		
	WE3	0.845		
	WE4	0.785		
	WE5	0.895		
	WE6	0.826		
	WE7	0.823		
	WE8	0.815		
	WE9	0.836		
	WE10	0.845		
	WE11	0.892		
	WE12	0.875		
	WE13	0.839		
	WE14	0.912		
	WE15	0.924		
	WE16	0.752		
	WE17	0.764		
Adaptive Performance	AP1	0.822	0.721	0.94
	AP2	0.816		
	AP3	0.894		
	AP4	0.836		
	AP5	0.859		
	AP6	0.757		
Task Performance	TP1	0.699	0.810	0.91
	TP2	0.724		
	TP3	0.758		
	TP4	0.898		
	TP5	0.942		
	TP6	0.921		
	TP7	0.723		

Source: Data processing (2022).

5.2. Dicriminant Validity Test Results

The results of the discriminant validity test are as follows (see Table 4).

Table 4. Discriminant validity test results.

Variable	Internal CSR	External CSR	WE	JS	AP	TP
internal CSR	0.630					
external CSR	0.067	0.620				
WE	0.089	0.008	0.727			
JS	0.099	0.004	0.067	0.721		
AP	0.080	0.003	0.073	0.065	0.721	
TP	0.120	0.010	0.118	0.095	0.092	0.810

Source: Data processing (2022).

The results of the discriminant validity test showed that the correlation between the observed variable and each latent variable was higher than that of other latent variables. This shows that the construction of each variable is acceptable and able to explain changes in its latent variable better than observed variables of other latent variables.

5.3. Significance Test

The results of testing the relationship of latent variables showed a significant relationship between latent variables. The beta coefficient that reflects the relationship between internal CSR, external CSR, WE, JS, AP, and TP was significant.

5.4. Goodness of Fit

A normality test was carried out according to the selected estimation technique, evaluating the model according to the goodness of fit criteria. Based on the test results using skewness and kurtosis observations on the data from the study, a picture of average data was obtained. The results of the histogram show that the data formed a standard curve. The bars on the histogram are below the curve. The normality test results using the Kolmogorov–Smirnov test, with the help of SPSS 25 software, showed that all data were normally distributed. The *p*-value of >0.05 meant there was no difference between the research result data and the standard normal data. Next was to test the goodness of fit with the results displayed in Table 5.

Table 5. Model test results.

Parameters	Stage 1	Respeficication	Conclusion
Absolute fit measure			
p-value (Sig.)	0.00	0.083	Fit
CMIN	2.245	1.235	Fit
GFI (Goodness of Fit)	0.91	0.95	Fit
RMSEA (Root Mean Square Error of Approximation)	0.057	0.031	Fit
RMR (Root Mean Square Residual)	0.042	0.023	Fit
Incremental fit measure			
AGFI (Adjusted Goodness of Fit Index)	0.847	0.929	Fit
CFI (Comparative Fit Index)	0.842	0.991	Fit
Incremental Fit Index (IFI)	0.921	0.991	Fit
Relative Fit Index (RFI)	0.853	0.943	Fit
Parsimonious fit measure			
PNFI (Parsimonious Normed Fit Index)	0.724	0.751	Fit
PGFI (Parsimonious Goodness of Fit Index)	0.52	0.67	Fit
AIC (Akaike Information Criterion)	242	153	Fit
CAIC (Consistent Akaike Information Criterion)	1334	292	Fit

Source: Data processing (2022).

Table 3 presents the model fit result.

Based on the test results of the goodness of fit criteria, each of the criteria of goodness of fit (i.e., absolute fit indices, incremental fit indices, and parsimony indices) are fully represented. In other words, the test results indicate that the model was accepted. There is a compatibility between the field data obtained through the survey and the model constructed in the study.

5.5. Causality Test for Hypotheses Using a Regression Analysis Technique

The causal test results showed a relationship between significant positive variables, as displayed in the following regression weight in Table 6.

Table 6. Causality test results.

	Path		Estimate	S.E.	C.R.	*p*-Value
JS	<---	ICSR	0.423	0.724	6.322	***
JS	<---	ECSR	0.211	0.412	4.12	***
WE	<---	ICSR	0.392	0.512	6.88	***
WE	<---	ECSR	0.272	0.638	4.28	***
WE	<---	JS	0.322	0.72	5.29	***
JP	<---	ICSR	0.272	0.48	5.558	***
JP	<---	ECSR	0.212	0.52	4.05	***
JP	<---	JS	0.372	0.52	6.99	***
JP	<---	WE	0.523	0.638	7.58	***

Source: Data processing (2022); *** means <0.05; <--- means the influence of relationship

5.6. Mediation Effect

A Sobel test was performed to see the mediating role of work engagement and job satisfaction in the effects of internal and external CSRs on both job performance and adaptive and task performance. The test result showed that both variables play a significant mediating role. This result indicates that internal CSR may directly or indirectly affect satisfaction and work engagement. On the other hand, the external CSR effect on adaptive performance was not mediated by either satisfaction or work engagement. Both variables were found to mediate the effect of external CSR on task performance. Table 7 shows the hypothesis test results as follows.

Table 7. The hypothesis test results standardized regression weight.

Hypothesis	Direct	Indirect through Work Engagement	Indirect through Job Satisfaction	Total	Conclusion
Internal CSR affects job satisfaction	0.423	0.12		0.524	Supported
External CSR affects job satisfaction	0.211			0.211	Supported
Internal CSR affects employee engagement	0.392	-	-	0.392	Supported
External CSR affects employee engagement	0.272	-	-	0.272	Supported
Internal CSR affects adaptive performance	0.212	0.230	0.092	0.434	Supported
External CSR affects task performance	0.19	0.07	0.08	0.240	Supported
Job satisfaction affects job performance	0.372	0.113	-	0.485	Supported
Work engagement affects job performance	0.523	-	-	0.523	Supported

Source: Data processing (2022).

The study results showed that the proposed hypotheses were supported according to *p*-Value and coefficient estimate directly or indirectly. This study further highlights the importance of internal and external CSR positions in optimizing employee performance. This study shows that internal CSR has a higher effect on work engagement, job satisfaction, and performance than external CSR and is statistically significant.

6. Discussion

CSR—The results show that internal and external CSR influences job satisfaction and engagement. This is in line with previous research, such as that of Bolton (2020), Hayat and Afshari (2022), González-De-la-Rosa et al. (2023), and Kakkar et al. (2022). CSR is not only a form of attention to employees. CSR is the process of employees identifying with values and meaningfulness. Internal CSR has a more decisive influence on satisfaction and engagement than external CSR.

In line with Mohammadi et al. (2023) and Silva et al. (2023), the influence of CSR can be seen from two different points of view, namely social exchange and social identity. Internal Construction CSR is an exchange process driven by expectations, rewards, and costs and influenced by norms. Individuals identify with institutions based on ethical responsibilities to employees and external parties such as society. The research results are the basis for the development of CSR based on these two propositions, namely exchange and identity (Kim et al. 2023). The output of CSR is satisfaction and engagement. However, the implementation of CSR needs to be carried out based on priorities to avoid contradictions in the impact of CSR, as stated by previous studies such as that by Rupp et al. (2018) and proposed by Chen and Liu (2023). Differentiating CSR construction based on focus directs institutions to optimize leadership and CSR in line with Hameed et al. (2016) and Hawn and Ioannou (2016). Jia et al. (2019) state that CSR orientation has different influences and needs to be identified to be more effective and optimal to realize the goals of CSR itself, for companies, communities, and consumers alike.

Job satisfaction and engagement mediate CSR's effect on adaptive and task performance. In line with Bizri et al. (2021), Kim et al. (2023), Raza et al. (2021), and Tang et al. (2012), it is suggested that CSR in the workplace affects engagement and performance. In addition, the higher the internal CSR, the higher the influence of external CSR. The higher the external CSR, the more the influence of internal CSR on job satisfaction decreases and even reduces the impact on performance.

Therefore, building a priority scale to support the company's micro foundation structure is a priority. In line with Barbu et al. (2022), CSR orientation at the micro level affects engagement and encourages better performance and work life. The difference here with previous research can be found in the (1) evidence of internal and external CSR, the (2) design of priority scales in the next stage, and (3), the integration of internal and external CSR based on sustainability goals.

The results showed that CSR needs to be distinguished based on target groups, namely internal and external. The difference between the two lies in their support for the performance of employees. Internal CSR can explain changes in task performance and adaptive performance that are higher than external CSR. Previous research has not reviewed the differences between the two in a model. The study results show the need for this understanding to ensure balance and set a priority scale by the capabilities and conditions of the company's micro foundation.

The study results also show that the legal framework used as the basis for CSR in practice can be developed and adapted to the conditions of the company's micro foundation. Economic law, as shown in coercive and binding efforts (Juwana 2005) in CSR for companies, actually needs to be followed by a deep understanding of the functions and differences between internal and external CSR. In addition to reducing legal vacuum and confusion (Sefriani and Wartini 2017), an understanding of internal and external CSR and its impact on the company's micro foundations provides direction for companies to set a priority scale of building a foundation to ensure CSR and sustainable companies, despite the high need for external CSR and demands to integrate into societal norms and practices, as stated by Ooi et al. (2021). However, the move requires the support of a strong microstructure of the enterprise. The structure of the micro foundation is strengthened through the optimization of CSR functions, especially internal CSR (Ramdhan et al. 2022).

Corporate social responsibility, internal and external, is ideally a voluntary initiative. CSR are initiatives to balance the people, the profit, and the planet (Elkington 1998). It should be viewed as an initiative beyond legal obligations (Amin-Chaudhry 2016) and dealing with ethics (Carroll and Brown 2018). However, the notion of CSR itself is constantly evolving. It is legitimate for reputation, performance, and investment opportunities and serves as a way to manage the company's stakeholders (Ali et al. 2020). Corporate social responsibility may function to ensure employee performance if the allocation considers the position of employees as the company's main stakeholders.

The study result showed that CSR affects employees and supports previous studies. Bakker and Demerouti (2008), Bapat and Upadhyay (2021), and Nazir and Islam (2020) suggest the need for work resources and personal resources in order to improve work engagement. CSR is not only a resource for work but also a personal resource that encourages the learning process and self-identification of employees.

Employees learn to identify with businesses based on ethical values and be responsible for sustainability, including company performance, in line with Asante Boadi et al. (2020), who put forward the existing conception of values. CSR initiatives affect the behavior of employees. The conception of such values is another set of responsibility, care, and attention, including balance. The study's results further emphasized the position of CSR in terms of satisfaction with the employee's performance, which is in line with Croker and Barnes (2017), Manzoor et al. (2019), and Bolton (2020) regarding the specific function of CSR on performance.

Internal and external CSRs have the same function, i.e., to determine employee performance through employee satisfaction and involvement. Ferreira and de Oliveira (2014) state the difference in the degree of influence. In this study, the difference in CSR function was significant. Therefore, it is necessary to develop and further understand CSR, as stated by Bolton (2020), Manzoor et al. (2019), Bouraoui et al. (2019), and Jamali et al. (2020), who group CSR in terms of their goals and functions, including Carroll and Brown (2018). This understanding is the basis for determining the scale of priorities that ensure the sustainability of the initiative and the balance of the three-bottom line principle.

In the context of developing countries, the formulation of internal and external CSR still needs to be clarified (Yunis et al. 2018), including in terms of its legal arrangement, which is still considered to be weak (Lauwo et al. 2016). However, in terms of its function on performance, internal and external CSR have a significant function for employee performance.

It is necessary to formulate CSR for the company's stakeholders, both internally and externally, as well as its legal arrangements to develop a CSR that is not only a voluntary initiative of the company. CSR constitutes states' efforts to bind and force business entities to participate in realizing community welfare. So long as the internal and external CSRs have not become a collective initiative that promotes the company's ethical responsibilities, a coercive legal instrument is needed to encourage the company's responsibility. The study results showed that internal and external CSR have positive effects. The positive impact of internal CSR is based on the existence of responsibility for the value obtained based on the exchange of values. In addition, employees seek to identify themselves according to the values that point to their environment.

External CSR was found to affect work engagement, job satisfaction, and performance positively. This finding contradicts previous studies' findings on the negative response to external CSR to the employees' behavior. The employees' perceived collectivism, the open CSR process (e.g., as stated in the annual report), and the company's balance orientation in allocating CSR are believed to result in improved job satisfaction. External CSR, organized according to the regulations, must "bind and force" the company to contribute to its environment. The regulation may guide companies to ensure the availability and allocation of CSR for the environment. Currently, guidance in implementing CSR for companies still needs to be improved. However, despite their poor performance, SOEs, as government-owned companies, tend to be more cautious and obedient to the rules. In this regard, adequate knowledge of internal CSR management and its impact on performance may provide a framework for implementing CSR according to the rules and simultaneously strengthen the company's foundation structure (Farooq et al. 2021; Ramdhan et al. 2022). Corporate social responsibility is an effort to strengthen the company's performance structure while achieving ethical responsibility.

Successfully realizing CSR functions in driving work engagement, job satisfaction, and performance depends on the balance among profit, people, and the planet. This balance will ensure the implementation of CSR in a more sustainable manner and encourage strengthening the foundation of the company's performance both at the micro and macro levels, leading to its legitimacy as a socially responsible company to society. Internal CSR strengthens the micro foundation of the corporation, while external CSR makes the company trustworthy to carry out its function as one of the economic actors in developing countries. State-owned companies are responsible for making profits while contributing to public welfare.

Despite its contribution, this study is limited only to strategic SOEs. In addition, its random sampling technique may contain bias as the HR department determines it. This study was also conducted during the social restriction policy amid the COVID-19 pandemic and economic contraction, which was believed to affect employees' performance and socio-economic condition. This study also missed potential respondents with adequate experience and empirical knowledge of CSR in the SOEs context. Therefore, future studies need to consider the inclusion of more respondents from different companies to confirm the CSR functions and role.

Previous research has paid considerable attention to the driving factors of CSR through literature reviews, reviews, and surveys. However, disclosures regarding internal CSR functions are still limited. Future research needs to focus on internal CSR practices using different research methods. The explanation of the internal function of CSR as a foundation for building organizational performance in developing countries still needs to be improved. This literature and empirical review of CSR in developing countries focused more on large companies. Research on small and medium enterprises is needed in relation to the function of CSR, especially internal CSR with various social and environmental issues.

7. Conclusions

Internal and external CSR has a positive impact on improving adaptive performance and task performance. The influence of external CSR on an employee was found to be positive and significant. This is made possible through collective awareness, social responsibility, and understanding of the participation of SOEs to ensure the welfare of the community. However, internal CSR's influence is more substantial than external CSR's, and the difference is significant. The theoretical implication of this study is to strengthen the idea of internal CSR based on the micro foundation theory about the performance of employees and ensure the balance of CSR implementation based on the three bottom-line principles (people, profit, and planet). This study partially differs from previous studies (Ooi et al. 2021), highlighting the macro relationship between company values and CSR in Asia. However, this study supports previous studies highlighting the importance of elevated pressure on CSR implementation. Ali et al. (2020) showed various internal and external factors that affect the disclosure of CSR information.

The contribution of this research is to provide a conceptual framework aimed at establishing the function of CSR to ensure the foundation of organizational performance and community welfare by strengthening the company's performance structure at the micro level. The practical implications of implementing CSR are based on the legal system in developing countries. We recommend developing a priority scale first, namely internal CSR, then external CSR, in order to provide space for employees to identify themselves with values and provide experiences to "restore" CSR through engagement and performance. It is necessary to pay attention to the scale of priorities based on the internal functions of CSR in strengthening the microstructure of the company and solving the main problems faced by SOEs in developing countries. The next step is to integrate CSR into sustainable activities and communicate CSR values so that employees identify themselves and have the resources to engage in work and perform as expected. The legal framework for the implementation of CSR is needed to strengthen and provide guarantees for implementing CSR following the objectives. However, its implementation requires a priority scale following the conditions of the organization. Jung and Kim (2016) stated that participation in corporate social activities may not necessarily reflect an ethical commitment to do the right thing, but offset the costs imposed by external CSR in engagements carried out due to social pressures. Internal allocations will ensure the implementation of external CSR in the long term, in line with the strengthening of the organizational foundation structure to improve performance. Ng et al. (2019) mentioned that there is no variability in CSR aimed at the benefit of company stakeholders. However, it is necessary to set a priority scale in allocating CSR to obtain a sustainable stakeholder. Focusing on the employees as the target of CSR is likely to result in higher satisfaction and engagement than focusing on external CSR. Increasing awareness of the role of employees in internal CSR organizations and initiatives may lead to improved performance. Secondly, CSR managers should monitor how employees perceive CSR in general, even revising CSR practices based on its function on performance while still considering legal aspects to ensure sustainability. The regulation of CSR is an instrument that directs a company to build the foundation of its performance through internal CSR.

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