

Camacho, Luis José

## Article

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Hypothesis

# Bridging Organizational Citizenship Behavior and Corporate Citizenship as a Pathway to Effective ESG Performance

Luis José Camacho 

College of Business, Empire State University, New York, NY 10013, USA; luis.camacho@sunyempire.edu

## Abstract

Environmental, Social, and Governance (ESG) performance has emerged as a critical indicator of corporate legitimacy, resilience, and long-term value. However, translating ESG strategic intent into tangible results remains a pressing theoretical and managerial challenge. This paper introduces an integrated framework elucidating the pathways through which Corporate Citizenship (CC), understood as a participatory, relational evolution of Corporate Social Responsibility (CSR), influences ESG outcomes at the employee level. Drawing on both Social Exchange Theory (SET) and Social Identity Theory (SIT), the model explains how reciprocal obligations and identity-based alignment jointly influence employees' discretionary behaviors. Perceived Organizational Support (POS) is introduced as a moderating factor that shapes the strength of the CC–OCB pathway. This study contributes to the micro-foundations of ESG by illuminating how individual discretionary behaviors mediate and condition the impact of strategic corporate citizenship initiatives. By advancing a dual-theoretical, micro-foundational approach, the framework moves beyond reputational CSR models and provides a testable, behaviorally anchored account of ESG implementation. Practical implications are offered for organizations seeking to cultivate trust-based cultures that align employee engagement with sustainable performance.

**Keywords:** corporate citizenship; organizational citizenship behavior; environmental; social; governance performance; perceived organizational support; social exchange theory; social identity theory



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## 1. Introduction

In today's global business environment, ESG considerations have become central to strategic decision-making, risk assessment, and sustainable growth. Stakeholders such as investors, analysts, consumers, and employees now view ESG performance as a core indicator of organizational integrity, resilience, and long-term value. ESG-aligned firms demonstrated greater resilience during exogenous shocks like the COVID-19 market crash, further validating the strategic role of ESG in mitigating systemic risks (Albuquerque et al., 2020). Beyond reputation, ESG outcomes are increasingly linked to operational efficiency, stakeholder trust, and access to capital (C. Ren & Lin, 2024). In response, firms are under pressure to demonstrate credible, measurable commitments to responsible business conduct. This requires moving beyond symbolic disclosures toward transparent and actionable ESG reporting. Despite these efforts, a persistent challenge remains: the gap between stated ESG commitments and realized outcomes. Corporate Citizenship (CC), an organization's formal pledge to uphold economic, legal, ethical, and discretionary responsibilities, embodies the strategic intent behind ESG. However, the realization of ESG outcomes often depends not just on policies, but on the everyday behaviors of employees.

Despite significant investments in articulating and publicizing ESG-related strategies, a common issue emerges: the disparity between stated commitments and actualized outcomes. [Matten and Crane \(2005\)](#) contend that corporations can assume roles traditionally held by states in providing citizenship rights. Our model does not suggest that corporations supplant democratic institutions; instead, it considers the extent to which employees interpret CC signals the expressions of a firm's moral identity. However, translating such commitments into measurable ESG performance frequently hinges less on formal organizational statements than on cumulative employee actions.

A significant proportion of behaviors crucial to ESG success, such as resource conservation, proactive ethical advocacy, and community engagement, are voluntary, discretionary, and typically absent from formal role expectations. OCB, defined as voluntary and prosocial employee conduct that enhances overall organizational effectiveness, captures these essential behaviors ([Organ et al., 2006](#)). Thus, understanding the interconnection between macro-level strategic intent and micro-level employee actions remains central to advancing corporate sustainability theory and practice.

To address this critical intersection, the present study proposes an integrated theoretical framework examining how CC translates into ESG performance through OCB. The proposed model incorporates four central constructs:

- Corporate Citizenship (CC): The independent variable representing a firm's demonstrable commitment to fulfilling its economic, legal, ethical, and discretionary responsibilities to diverse stakeholders ([Matten & Crane, 2005](#)).
- Organizational Citizenship Behavior (OCB): Serving as the mediating variable, OCB reflects employees' discretionary behaviors that exceed formal role requirements, thereby enhancing organizational effectiveness ([Smith et al., 1983](#)).
- Environmental, Social, and Governance Performance (ESG): Defined as measurable outcomes across environmental, social, and governance dimensions, this variable typically involves assessment by external rating entities ([Friede et al., 2015](#)).
- Perceived Organizational Support (POS): A moderating variable referring to the extent employees perceive their organization as valuing their contributions and promoting their well-being ([Eisenberger et al., 1986](#)). POS is hypothesized to influence the strength of the CC–OCB relationship.

The subsequent sections of this paper first situate these constructs within existing theoretical and empirical literature. Next, five hypotheses are proposed to test a moderated mediation model, asserting that CC influences ESG performance both directly and indirectly through OCB. Furthermore, this indirect relationship is anticipated to strengthen under conditions of high POS. The paper concludes by discussing theoretical contributions and practical implications, offering a comprehensive perspective on how firms can effectively translate ESG commitments into measurable performance outcomes. By linking macro-level strategy (CC) with micro-level employee behaviors (OCB), this framework clarifies the underlying human dynamics crucial for achieving ESG objectives.

### *1.1. Theoretical Positioning and Contribution*

Corporate Citizenship (CC), while rooted in Corporate Social Responsibility (CSR), extends beyond the descriptive and normative dimensions of CSR by emphasizing a participatory, relational approach that highlights how employees internalize and enact organizational commitments. Although extant models have examined CSR–OCB, ESG frameworks, or micro-foundations of sustainability in isolation, our study offers three distinct contributions. First, it advances a fully integrated micro–macro framework by linking CC at the strategic level with ESG performance via employee-level mechanisms. Second, our dual-engine model, which integrates SET and SIT, offers a more comprehensive

understanding of employee motivation by demonstrating how OCB is driven by both reciprocity and identity reinforcement. Third, positioning OCB as the behavioral conduit adds theoretical clarity to how discretionary acts operationalize ESG objectives, moving beyond conceptual associations to a clear, testable path model.

### 1.2. Theoretical Approach

This paper employs a theory elaboration and integrative model-building approach to construct a moderated mediation framework linking CC, OCB, and ESG performance. Grounded in SET and SIT, we synthesize existing literature to develop a conceptual model that clarifies how employee-level behaviors mediate the relationship between strategic initiatives and sustainability outcomes. This framework extends established theories while proposing a novel explanatory structure amenable to empirical investigation.

## 2. Theoretical Foundations and Literature Review

This framework draws on CC theory (Matten & Crane, 2005), which views the corporation as both an economic and social actor with responsibilities that extend beyond legal compliance. While CC provides the strategic and societal lens for our model, its proximity to CSR, particularly Carroll (1991) seminal framework, warrants clarification. Following Sheehy (2015) articulation of CSR's normative dimensions, we distinguish its ethical and discretionary obligations from ESG as an investor-focused reporting system (Pollman, 2024). By linking CC's stakeholder orientation with CSR's normative grounding, the framework maintains a behavioral pathway to ESG outcomes while addressing conceptual overlaps and reinforcing theoretical coherence, as well as the underpinning frameworks of social exchange theory and social identity theory.

### 2.1. Corporate Citizenship (CC)

Corporate Citizenship (CC) has become increasingly central to scholarly and practitioner discussions concerning the broader societal role of business, although definitional nuances persist across the literature. Conceptually rooted in CSR, a field shaped by decades of theoretical and policy-oriented dialogue, CC represents an organization's proactive engagement in contributing positively to society. Unlike compliance-driven approaches, CC involves voluntary organizational participation across environmental, social, and ethical domains (Carroll, 1998; Matten & Crane, 2005). Despite conceptual overlaps with CSR, CC places greater emphasis on the relational and participatory aspects of corporate conduct, particularly in terms of how organizations actively embody their societal roles (Logsdon & Wood, 2002; Scherer et al., 2009). Thus, CC frames corporations not merely as economic entities, but as socially embedded institutions accountable to diverse stakeholder groups.

Although recent research has associated CC with external outcomes such as enhanced brand equity, stakeholder legitimacy, consumer trust, and investor confidence (Aguinis & Glavas, 2019; Camacho et al., 2022a, 2022b; He et al., 2019), comparatively less empirical attention has focused on internal transmission processes. Moreover, ethical leadership at the executive level, especially CEO power, has been shown to amplify the positive impact of corporate citizenship on organizational outcomes (Ampofo & Barkhi, 2024). Specifically, a critical gap remains in understanding how employees interpret corporate values and subsequently convert these perceptions into discretionary behaviors. Addressing this gap is essential for clarifying how strategic citizenship initiatives effectively translate into measurable operational results.

#### 2.1.1. Conceptual Foundations

A foundational conceptualization within the CSR literature is Carroll (1979, 1991) "pyramid of CSR," which delineates four distinct yet interconnected layers of corporate responsibilities:

- Economic Responsibilities form the foundation, requiring businesses to achieve financial viability by delivering goods and services aligned with societal needs, generating employment, and ensuring adequate returns for investors.
- Legal Responsibilities mandate adherence to established legal frameworks, reflecting society's codified expectations.
- Ethical Responsibilities extend beyond legal requirements, obliging firms to conduct their operations with fairness, honesty, and integrity, according to societal norms and values.
- Philanthropic (Discretionary) Responsibilities encompass voluntary corporate actions aimed at enhancing societal welfare, including charitable contributions and active community engagement.

Carroll's hierarchical framework has significantly shaped scholarly discourse on CC. For example, [Maignan et al. \(2001\)](#) operationalize CC as the degree to which firms respond to stakeholder expectations by effectively addressing these four responsibility dimensions, thus translating Carroll's conceptual model into measurable corporate practices.

Building on [Carroll \(1991\)](#) descriptive framework, [Sheehy \(2015\)](#) advances a normative account of CSR that centers on the firm's ethical role in society. This perspective informs our examination of how CSR values are internalized through employees' interpretations of CC.

### 2.1.2. Conceptual Evolution

Although [Carroll \(1991\)](#) model remains foundational in CC scholarship, contemporary perspectives have broadened significantly. Initial conceptualizations frequently equated CC primarily with philanthropy, reflecting a narrow interpretation that emphasized charitable initiatives. A subsequent approach treated CC merely as synonymous with CSR, thus offering little distinct conceptual advancement.

However, a more nuanced framework has been developed by [Matten and Crane \(2005\)](#), who reconceptualize CC in response to evolving boundaries between public and private sector responsibilities. As traditional state capacities decline, firms are increasingly assuming roles previously managed by governmental institutions. Matten and Crane characterize CC as corporate stewardship of citizenship rights—civil, political, and social, thereby reframing organizations as quasi-public entities. This expanded conceptualization aligns with the ESG paradigm, emphasizing broader corporate accountability in societal domains that are traditionally overseen by public governance.

This framework draws on CC as a strategic expression of a firm's economic, legal, ethical, and discretionary responsibilities ([Camacho & Salazar-Concha, 2020](#); [Matten & Crane, 2005](#)), while distinguishing CC from CSR and ESG frameworks. As [Pollman \(2024\)](#) observes, ESG originated as an investor-oriented reporting system aimed at standardizing the disclosure of financially material sustainability metrics, rather than serving as a normative guide for corporate conduct. CSR, by contrast, spans descriptive models, such as [Carroll \(1991\)](#) four-part framework, and normative theories that define prescriptive obligations toward stakeholders ([Sheehy, 2015](#)). Following [Sheehy and Farneti \(2021\)](#) distinctions among CSR, sustainability, sustainable development, and corporate sustainability, we position CC as the operational embodiment of normative CSR commitments, with the potential to produce ESG-relevant outcomes through employee actions. In this view, CC remains the focal construct in our model, but is conceptually situated within the broader CSR discourse to preserve alignment and normative coherence.

### 2.1.3. The Critical Role of Perception

A critical distinction for conceptualizing CC in the context of this study lies between objective and perceived corporate citizenship. Objective CC encompasses tangible organizational efforts, including established programs, formal policies, and direct financial investments in citizenship initiatives. In contrast, perceived CC pertains to stakeholders', particularly employees', interpretations and subjective evaluations of these organizational actions. Empirical research consistently underscores that employee attitudes and behaviors are influenced more strongly by perceptions of corporate activities than by their objective presence alone (Aguinis & Glavas, 2019; Farooq et al., 2017). For example, an organization may implement extensive community-engagement initiatives; however, if employees perceive such actions as symbolic or inauthentic, these initiatives are unlikely to foster organizational citizenship behaviors. This is especially true when employee well-being is compromised, as research shows that CSR efforts promote green behaviors only when employees feel psychologically supported (Ahmed et al., 2020). Conversely, modest but authentic citizenship efforts can significantly motivate discretionary employee actions. Consequently, this study foregrounds perceived CC as the primary exogenous construct due to its stronger psychological relevance and effectiveness in mobilizing employee behavior.

Although CC is frequently described as the corporation's role in administering citizenship rights (Matten & Crane, 2005), ESG refers to investor-oriented frameworks for disclosure and risk assessment (Pollman, 2024). This paper does not treat the two as interchangeable; instead, it examines how employees interpret CC initiatives and whether these interpretations shape behaviors relevant to ESG, acknowledging the underlying tension between normative and instrumental perspectives.

### 2.2. Organizational Citizenship Behavior (OCB)

Organizational Citizenship Behavior (OCB) refers to discretionary, non-contractual actions by employees that support the social and psychological fabric of the organization (Bies & Organ, 1989). These behaviors, encompassing altruism, conscientiousness, sportsmanship, courtesy, and civic virtue, facilitate organizational effectiveness by promoting collaboration, resilience, and adaptive capacity (Podsakoff et al., 2014). A robust body of research has established that OCB contributes to improved performance outcomes and is positively influenced by factors such as perceived organizational support, ethical leadership, and job satisfaction (Eisenberger et al., 2001).

More recently, scholars have called for a contextualization of OCB within emerging strategic domains, particularly sustainability and digital transformation. In the sustainability domain, studies have examined variants such as Organizational Citizenship Behavior for the Environment (OCBE), which includes voluntary actions that reduce environmental harm and support ecological goals (Hongxin et al., 2022; Iqbal & Piwovar-Sulej, 2023; S. Ren et al., 2022). However, despite the alignment between OCB and the behavioral demands of ESG strategies, the integration of OCB into broader ESG performance frameworks remains underdeveloped (Paillé et al., 2014). This gap suggests a need to reconceptualize OCB not merely as a facilitator of internal efficiency but as a critical behavioral infrastructure for translating corporate sustainability commitments into measurable outcomes. The influence of CSR on employee behavior is also moderated by authenticity and skepticism—employees are more likely to engage in pro-environmental behaviors when CSR is perceived as genuine and consistent (Latif et al., 2022).

Whereas CC refers to organizational-level responsibilities, OCB captures the informal, discretionary contributions of individual employees that go beyond formal job requirements. These behaviors are central to sustaining a cooperative and adaptive workplace and are particularly critical in translating organizational values into practice (Podsakoff et al., 2014).

### 2.2.1. Core Definition and Characteristics

OCB was initially defined by [Bies and Organ \(1989\)](#) as discretionary individual behavior that is not directly or explicitly recognized by the formal reward system, and which, in the aggregate, promotes the efficient and effective functioning of the organization. Three defining features remain central to this construct:

- **Discretionary Nature:** OCBs are not mandated by job descriptions; they reflect employees' voluntary efforts to support colleagues and the organization.
- **Informal Recognition:** These behaviors typically go unrewarded through formal compensation systems and are instead driven by intrinsic or social motivations.
- **Collective Impact:** Although each act may seem minor, its cumulative effect significantly contributes to organizational cohesion, adaptability, and performance ([Bolino et al., 2013](#)).

### 2.2.2. Dimensional Framework

[Bies and Organ \(1989\)](#) original typology outlined five dimensions of organizational citizenship behavior (OCB), each capturing a distinct manifestation of voluntary, prosocial behavior in the workplace. The following definitions provide a foundation for understanding how these behaviors support organizational functioning beyond formal role expectations.

1. **Altruism:** Providing assistance to specific individuals with job-related tasks.
2. **Courtesy:** Preventing problems for others by communicating proactively and showing consideration.
3. **Conscientiousness:** Demonstrating unusually high levels of reliability and diligence that exceed baseline expectations.
4. **Sportsmanship:** Maintaining a positive attitude and refraining from complaining, even when inconvenienced.
5. **Civic Virtue:** Participating constructively in the governance and life of the organization, such as attending non-mandatory meetings or offering informed feedback.

Subsequent research has grouped these into two higher-order categories: OCB-I (directed at individuals) and OCB-O (directed at the organization) ([Chiaburu et al., 2011](#)). However, because this study examines the translation of macro-level CC into macro-level ESG outcomes, it employs the aggregate construct of OCB across all five dimensions. Moreover, recent findings underscore the influence of contextual variables—such as cultural norms, organizational climate, and perceived CSR authenticity, on how specific OCB dimensions are expressed and interpreted in different sectors and regions ([S. Ren et al., 2022](#)).

### 2.2.3. The Discretionary Paradox: An Identity-Based Interpretation

Although its discretionary nature fundamentally defines OCB, this characteristic becomes more nuanced when considered in the context of SIT. Within organizations exhibiting robust corporate citizenship, behaviors typically classified as voluntary can become normative, driven by identity-based processes. Employees frequently internalize organizational values into their self-concept, particularly when the organization maintains a credible and value-driven reputation ([Ashforth & Schinoff, 2016](#); [Ellemers et al., 2008](#)).

This internalization unfolds in three interrelated stages. Initially, employees derive psychological benefits from their identification with a socially responsible organization. Subsequently, they engage in behaviors that align with and reinforce this identity, behaviors conventionally understood as OCB. Finally, such actions evolve into informal normative expectations, and failure to comply with these expectations may be perceived as signaling weak organizational identification. Consequently, in such environments, the absence of OCB is no longer neutral but can imply deviation from group norms, potentially leading to social exclusion or diminished self-esteem.

Therefore, in organizations characterized by strong CC, the distinction between discretionary and expected behaviors becomes increasingly ambiguous. OCB shifts from purely voluntary acts to identity-reinforcing practices, serving as a socially regulated expression of organizational affiliation. This insight elucidates the psychological processes connecting employee agency to broader corporate values, underscoring how corporate citizenship influences behavior not only through explicit strategic initiatives but also through subtle identity cues embedded within organizational culture (Bergeron, 2007).

### 2.3. Environmental, Social, and Governance Performance

Environmental, social, and governance (ESG) indicators have become integral for evaluating corporate sustainability performance and assessing long-term organizational value creation (Bahadır & Akarsu, 2024; Farooq, 2015). Although much ESG-focused scholarship has traditionally emphasized external reporting, investor relations, and firm-level financial outcomes (D. M. Christensen et al., 2021; Friede et al., 2015), recent literature increasingly highlights internal organizational dynamics, such as corporate culture (Bai et al., 2024), leadership practices, and employee behaviors, as critical factors for achieving meaningful ESG objectives (Bai et al., 2024; Xu et al., 2023).

Although ESG is frequently framed in managerial discourse as a strategic approach, its origins lie in investor risk management and financial disclosure (Pollman, 2024). Accordingly, we treat ESG performance as an output measure rather than a guiding philosophy.

Despite this emerging emphasis, existing research lacks comprehensive integrative frameworks that elucidate how discretionary employee behaviors, specifically OCB, function as behavioral mechanisms facilitating the implementation of ESG strategies. Particularly underexplored is the mediating role of perceived CC, which shapes these behaviors and aligns them with broader sustainability goals. This theoretical gap restricts the scholarly understanding of how micro-level employee actions collectively translate into macro-level ESG performance outcomes.

ESG performance, serving as a contemporary benchmark for corporate sustainability, offers a structured, increasingly data-driven approach for evaluating an organization's impacts across social and environmental dimensions. By translating the principles of corporate responsibility into quantifiable dimensions, ESG has emerged as a central criterion influencing investment strategies, regulatory policy, and corporate reputation management (Minutiello & Tettamanzi, 2022). Pollman (2024) notes that ESG is not a moral theory but a collection of reporting frameworks designed for investor due diligence. We approach it in this instrumental sense. In our model, normative foundations derive from CSR theory rather than from ESG itself.

#### 2.3.1. Definition and the Three Pillars

Environmental, social, and governance (ESG) performance comprises three distinct yet interconnected domains of organizational practice, each representing a core dimension of corporate sustainability (Friede et al., 2015). The following overview outlines how each component contributes to evaluating a firm's broader impact.

- Environmental (E): Evaluates a firm's ecological impact through metrics such as carbon emissions, energy efficiency, water consumption, waste management, and climate-related risk mitigation. This dimension captures how effectively organizations fulfill their stewardship responsibilities toward the natural environment (Yuen et al., 2022).
- Social (S): Assesses the organization's interactions and relationships with key stakeholder groups, including employees, customers, suppliers, and local communities. Social indicators encompass labor conditions, workforce diversity and inclusion, occu-

pational health and safety standards, human rights compliance within supply chains, and community engagement initiatives (Xu et al., 2023).

- Governance (G): Examines organizational leadership structures, internal control systems, ethical practices, and shareholder rights. Governance metrics include board diversity, executive compensation alignment, transparency, and anti-corruption policies. Strong governance practices facilitate strategic integration and consistency across environmental and social dimensions, thereby supporting overall ESG effectiveness (Eccles et al., 2014).

### 2.3.2. Measurement and Quantification

A significant development in the ESG domain has been the transition toward quantification, enabling stakeholders to evaluate non-financial risks and opportunities with greater analytical precision. ESG performance is now assessed through three principal mechanisms:

1. **Rating Agencies:** Organizations such as Morgan Stanley Capital International (MSCI), S&P Global, Sustainalytics, and Institutional Shareholder Services ESG (ISS ESG) issue ESG ratings based on aggregated data from corporate disclosures, media reports, and proprietary databases. These ratings are typically sector-relative and structured around materiality assessments, offering stakeholders a standardized basis for comparison (Kotsantonis & Serafeim, 2019).
2. **Reporting Frameworks:** Standard-setting entities, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the International Sustainability Standards Board (ISSB), facilitate consistency and comparability in ESG disclosures. These frameworks guide firms in reporting key performance indicators (KPIs) that align with evolving stakeholder expectations and regulatory norms.
3. **Internal Metrics:** Many organizations supplement external evaluations by tracking internal indicators, such as employee retention rates, supplier diversity, or carbon emissions per unit of output. These metrics provide firm-specific benchmarks for assessing progress toward ESG objectives and informing strategic adjustments.

The growing emphasis on transparent, standardized measurement has repositioned ESG from a peripheral concern to a central element of corporate strategy. It now functions as a key component of enterprise risk management and long-term planning (Eccles et al., 2014).

### 2.4. Perceived Organizational Support (POS)

Employee responses to corporate initiatives are mediated through subjective interpretations, shaped by the perceived quality of the employee–organization relationship. POS captures this evaluative process and is central to understanding how CC initiatives are internalized and translated into behavior. Initially conceptualized by Eisenberger et al. (1986), POS refers to employees' general belief regarding the extent to which the organization values their contributions and cares for their well-being. Importantly, POS reflects not only actual organizational practices but also employees' interpretations of those actions. It functions as a continuous appraisal mechanism—an implicit question: Does my organization genuinely care about me?

Social Exchange Theory (SET) provides the principal theoretical foundation for POS (Baran et al., 2012; Blau, 1986). Within this framework, employees attribute agency to the organization and assess discretionary actions, such as ethical leadership, mentoring, and fair treatment, as indicators of sincerity. These judgments influence employees' motivation to reciprocate through voluntary contributions such as OCB. When support is perceived as discretionary rather than obligatory, employees are more likely to engage in prosocial, extra-role behaviors (Kurtessis et al., 2017). Moreover, POS operates on both cognitive and affective dimensions: cognitively, it signals recognition and valuation of employee efforts;

affectively, it fosters a sense of belonging and respect. This dual function helps explain POS's strong predictive value for outcomes such as job satisfaction, affective commitment, psychological safety, and OCB (Caesens et al., 2019; Hong et al., 2024; Tian & Guo, 2023).

Beyond conventional workplace outcomes, POS plays a pivotal role in shaping how employees interpret and respond to CC initiatives (Eisenberger et al., 2001; Rupp et al., 2013). Organizational efforts in community engagement, sustainability, or governance reform are not assessed solely by their content, but through the lens of perceived authenticity (Glavas, 2016). High POS environments foster a climate of trust, enabling employees to interpret CC efforts as sincere expressions of organizational values rather than symbolic gestures or reputational strategies (Caesens et al., 2019; Lee, 2021; Lemoine et al., 2019). In this capacity, POS acts as an "authenticity filter", enhancing the internalization of CC values and encouraging alignment between employee behavior and ESG-related goals.

Conversely, in low-POS settings, where employees perceive neglect or exploitation, CC initiatives may be viewed with skepticism or dismissed as performative. Under such conditions, sustainability and citizenship programs risk being interpreted as disingenuous or as forms of "greenwashing," which can erode engagement and even provoke resistance (Rupp et al., 2013). The moderating role of POS is especially salient in ESG-oriented organizations, where employee commitment is essential to operationalizing sustainability strategies. Accordingly, POS should not be considered a peripheral contextual variable but rather a central moderator in the pathway from corporate citizenship to organizational citizenship behavior. It determines whether CC initiatives resonate with employees and catalyze the micro-level behaviors, such as pro-environmental actions, ethical vigilance, and social contribution, that collectively drive ESG performance (Glavas, 2016; Lemoine et al., 2019).

### 2.5. Core Explanatory Mechanisms: The Dual Engine Model

This study proposes a dual-mechanism model integrating SET and SIT to explain discretionary workplace behavior. The model incorporates both exchange-based reciprocity and identity-based motivation as concurrent psychological processes. A central construct, the "authenticity filter," captures the moderating role of POS in shaping employees' interpretations of CC initiatives, either as sincere expressions of shared values or as externally motivated, symbolic acts. SET and SIT provide complementary lenses through which employees internalize organizational values and translate them into voluntary, prosocial behaviors.

#### 2.5.1. Social Exchange Theory: The Reciprocal Engine

Social Exchange Theory (SET) is grounded in the principle of reciprocity, wherein individuals are inclined to respond to favorable treatment with positive, relationship-enhancing behaviors. In organizational settings, when employees perceive that the organization provides support exceeding formal contractual obligations, such as professional development opportunities, meaningful work, or engagement in socially responsible initiatives, they experience a sense of social indebtedness (Blau, 1986; Cropanzano & Mitchell, 2005). This perceived imbalance prompts a motivation to reciprocate, thereby maintaining equilibrium in the exchange relationship. Trust is a foundational element of this exchange logic, mediating the link between CSR perception and employees' voluntary pro-organizational behaviors (Dhiman & Sharma, 2021).

Organizational citizenship behaviors (OCBs), due to their discretionary and unrewarded nature, provide an effective channel for such reciprocation. Furthermore, when employees perceive that CSR efforts are embedded in authentic, reciprocal relationships, they are more likely to engage in pro-environmental behaviors as expressions of moral and social trust (Shah et al., 2023). Acts such as assisting colleagues, working beyond

prescribed hours, or voluntarily contributing to organizational initiatives allow employees to acknowledge and reciprocate the organization's perceived goodwill. Within this framework, CC initiatives are interpreted as benevolent gestures that trigger the exchange process. The stronger the perceived organizational support and value congruence, the more likely employees are to engage in OCB as a form of reciprocal response (Baran et al., 2012).

### 2.5.2. Social Identity Theory: The Relational Engine

Social Identity Theory (SIT) offers a complementary psychological lens for understanding how employees internalize and respond to CC. Grounded in the fundamental human need for self-esteem and social belonging, SIT posits that individuals derive a significant portion of their self-concept from membership in valued social groups (Ellemers et al., 2002; Tajfel & Turner, 2004). Employees are thus intrinsically motivated to affiliate with organizations that enhance their social identity, those perceived as ethical, reputable, or socially responsible.

CC activities, such as environmental sustainability efforts, ethical governance practices, and community involvement, serve as visible expressions of organizational character. When employees perceive their organization as socially admirable, they experience heightened organizational prestige, which in turn fosters organizational identification: a psychological fusion between the self and the organization (Ashforth & Schinoff, 2016; El-Kassar et al., 2021). Under these conditions, employees do not merely observe CC initiatives; they internalize them as extensions of their personal identity.

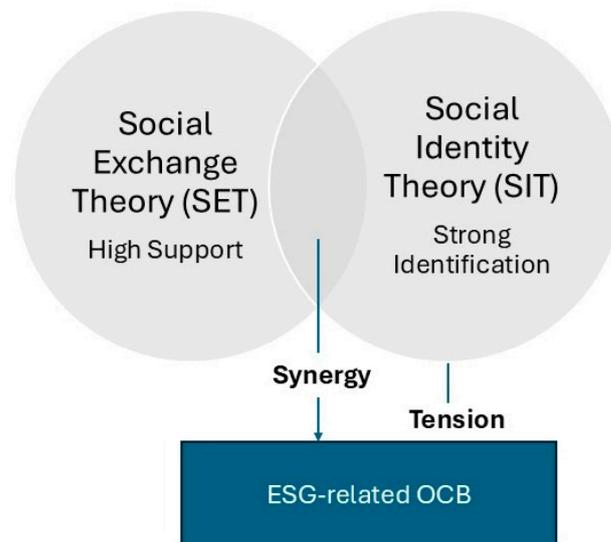
This identification drives discretionary behaviors not through obligation or exchange, but as expressions of identity congruence. Acts such as supporting colleagues, volunteering for non-mandatory initiatives, or exceeding formal role expectations function as identity-affirming practices. These behaviors reinforce the employee's affiliation with a positively regarded collective and contribute to sustaining its esteemed image. This identity-based alignment is further strengthened when employees view CSR initiatives as authentic and aligned with personal values, which enhances their affective commitment and behavioral engagement (Lee, 2021). In this way, SIT conceptualizes the CC–OCB relationship as rooted in social belonging and identity maintenance, offering a relational and psychologically embedded alternative to exchange-based explanations.

### 2.5.3. The Synergy of Dual Engines

The core contribution of this framework lies in understanding how SET and SIT operate in tandem to explain the relationship between CC and OCB. Perceived CC activates both the reciprocal and relational psychological pathways simultaneously. Consider an employee who observes their company investing in a local education initiative. From the perspective of SET, the act is interpreted as discretionary organizational support. This benevolent gesture elicits a sense of obligation to reciprocate, often through extra-role behaviors. From the perspective of SIT, the initiative signals that the organization is principled and admired, prompting feelings of pride and belonging. In turn, the employee seeks to maintain the organization's esteemed status by engaging in behaviors that reinforce its ethical image.

Together, these mechanisms produce a stronger, more sustained motivational force than either one alone. Reciprocity (SET) ensures that employees feel obligated to respond positively, while identification (SIT) ensures that they want to do so as an expression of their identity. This dual-engine model thus provides a comprehensive psychological explanation for how perceived CC translates into widespread and consistent engagement in OCB (Suganthi, 2023). It suggests that cultivating both a sense of felt obligation and organizational pride may be a powerful strategy for embedding sustainability practices into the behavioral routines and norms of a firm.

Although SET and SIT are frequently presented as complementary, their relative influence on employee behavior is highly context-dependent. SET-driven mechanisms, such as reciprocal behavior arising from perceived organizational support, tend to dominate in contexts where tangible organizational investments (e.g., recognition, incentives, and developmental resources) are visible and consistent. In contrast, SIT-based motives are more salient in environments where employees strongly identify with the organization's values and sustainability mission, such as in purpose-driven firms or among long-tenured personnel. The dual-engine model advanced in this paper posits that SET and SIT may interact synergistically when high identification coexists with high organizational support, leading to elevated levels of ESG-aligned OCB. However, under certain boundary conditions, these mechanisms may also diverge. For example, when employees identify with a firm's mission but perceive weak organizational support, the resulting dissonance may reduce motivation and engagement. In such cases, emotional drivers such as empathy, passion, or moral conviction may also act as intervening variables that moderate the translation of values into action (Yin et al., 2021). Recognizing this potential tension enhances the explanatory precision of employee engagement models in ESG contexts and addresses recent calls to integrate uncertainty, motivation, and institutional alignment in green performance research (Han et al., 2025; Islam et al., 2025). This interaction is visually represented in Figure 1, which illustrates the synergistic and competing forces of SET and SIT in shaping employee behavior related to ESG.



**Figure 1.** Dynamic interaction between SET and SIT in predicting ESG-related OCB. This conceptual figure illustrates how SET- and SIT-based psychological mechanisms may function synergistically, when high organizational support aligns with strong employee identification, or in tension, such as when low perceived support undermines high value-based identification. The dual-engine model explains divergent pathways through which employees engage in ESG-aligned OCB, offering a nuanced understanding of how motivation, reciprocity, and identification shape discretionary behavior in sustainability contexts.

### 3. Hypothesis Development: A Model of ESG Actualization

To frame the overall structure of the model, we introduce a general hypothesis that reflects the full conceptual pathway:

**Hypothesis 0:** *The relationship between employee-perceived corporate citizenship (CC) and ESG performance is mediated by organizational citizenship behavior (OCB) and moderated by perceived organizational support (POS).*

This central hypothesis frames the overall conceptual model and integrates both the mediating and moderating mechanisms proposed. It serves as a theoretical umbrella that links the specific hypotheses (H1–H5) into a cohesive moderated mediation framework, thereby guiding future empirical validation.

### 3.1. H1: The Influence of Corporate Citizenship on Employee Citizenship

The foundational premise of the proposed model is that employees who perceive their organization as a responsible and engaged corporate citizen are more likely to exhibit corresponding citizenship behaviors within the workplace.

**Hypothesis 1:** *Corporate Citizenship (CC) is positively associated with employees' Organizational Citizenship Behavior (OCB).*

Both SET and SIT underpin this hypothesis. From an exchange-based perspective, employees interpret CC initiatives, such as equitable labor practices, ethical governance, and community involvement, as forms of discretionary organizational support. These actions transcend contractual obligations and generate a felt obligation to reciprocate through positive discretionary behaviors (Baran et al., 2012; Stahl et al., 2020). OCBs, as voluntary and unrewarded contributions, offer a salient avenue for employees to reciprocate the perceived goodwill of the organization.

From a social identity lens, CC contributes to the perceived prestige of the organization, which in turn fosters stronger organizational identification. Employees who view their firm as socially admirable internalize its values as part of their self-concept (Ellemers et al., 2002; Ashforth & Schinoff, 2016). In this context, OCBs are enacted not out of obligation, but as identity-affirming behaviors that reinforce the employee's affiliation with a positively regarded collective.

Empirical findings substantiate this theorization. Research has shown that employee perceptions of CSR and CC are positively associated with prosocial workplace behaviors, particularly when organizational actions are seen as value-congruent (Farooq, 2015). These effects are further shaped by the ethical environment, which moderates how employees link CSR perceptions to both OCB engagement and individual performance outcomes (Gullifor et al., 2023).

Lin et al. (2010) found that perceptions of legal and ethical dimensions of citizenship were positively related to OCB. In contrast, philanthropic efforts elicited more ambivalent responses, likely due to skepticism regarding the motives behind such initiatives. These findings underscore the importance of perceived authenticity in shaping behavioral outcomes.

The "discretionary paradox" emerges when organizational citizenship behaviors become normative rather than voluntary, especially within high-CC, high-identity contexts. Drawing on organizational norm theory, informal expectations may transform voluntary actions into tacit obligations, and perceived non-participation might incur social costs. This form of implicit norm enforcement contrasts with formal role compliance, raising questions about autonomy and consistency of identity. While OCB remains technically voluntary, its enforcement through group norms introduces psychological tension between choice and obligation, warranting further theoretical nuance and empirical investigation.

### 3.2. H2: The Contribution of OCB to ESG Performance

While Hypothesis 1 establishes the connection between corporate-level citizenship and individual employee behavior, Hypothesis 2 extends this framework by positing that micro-level discretionary behaviors contribute meaningfully to macro-level sustainability outcomes.

**Hypothesis 2:** *Employees' Organizational Citizenship Behavior (OCB) is positively associated with perceived progress toward ESG objectives.*

This hypothesis draws on the aggregation principle (Podsakoff et al., 2014), which holds that while individual acts of OCB may appear modest in isolation, their collective impact significantly shapes organizational outcomes. Applied to the ESG context, this principle suggests that employee-initiated, voluntary behaviors serve as behavioral building blocks for achieving sustainability performance across the environmental, social, and governance dimensions.

- **Environmental (E) Performance:** Pro-environmental forms of OCB, often conceptualized as Organizational Citizenship Behavior for the Environment (OCBE), include energy conservation, waste minimization, and grassroots innovation in sustainable practices (Boiral et al., 2015; Dang & Do, 2024). These behaviors are challenging to mandate yet crucial for achieving climate-related goals and promoting environmental stewardship.
- **Social (S) Performance:** Dimensions of OCB, such as altruism and courtesy, promote an inclusive and psychologically safe workplace, which supports employee well-being and enhances internal cohesion (Podsakoff et al., 2014). Externally, OCB fosters more constructive stakeholder interactions and strengthens the organization's social legitimacy through improved service quality and community engagement (Rupp et al., 2013; Lemoine et al., 2019).

**Governance (G) Performance:** Behaviors associated with civic virtue and conscientiousness underpin ethical organizational conduct. Employees who actively engage in institutional dialogue, adhere to governance protocols, and voice concerns responsibly help reinforce a culture of transparency and accountability (Greenbaum et al., 2020). These actions mitigate organizational risk and contribute to ethical decision-making, core components of governance performance metrics.

Recent empirical work substantiates these claims. OCBE has been linked to improved environmental ratings, while broader forms of OCB correlate with positive outcomes across social and governance dimensions (Dumont et al., 2017). These findings reinforce the argument that ESG performance is not exclusively the product of formal policy or leadership initiatives; instead, it emerges from the cumulative effect of voluntary, bottom-up behaviors. In this view, OCB serves as a critical mechanism for operationalizing ESG principles. Absent widespread employee engagement, even well-designed ESG strategies risk remaining aspirational rather than actionable.

### 3.3. H3: The Direct Path from Corporate Citizenship to ESG Performance

Before testing the proposed mediation model, it is necessary to establish a direct relationship between the independent variable—perceived corporate citizenship (CC), and the dependent outcome, perceived ESG performance.

**Hypothesis 3:** *Perceived Corporate Citizenship (CC) is positively associated with perceived ESG performance.*

The theoretical rationale for this hypothesis lies in the conceptual congruence between CC and ESG. CC encompasses an organization's commitment to fulfilling its economic, legal, ethical, and discretionary responsibilities toward various stakeholders. In parallel, ESG frameworks provide structured mechanisms for evaluating corporate behavior across environmental, social, and governance domains (Aguinis & Glavas, 2019). Although

originating from different traditions, CC, derived from normative stakeholder theory, and ESG, derived from performance-based metrics, converge substantively in practice.

The legal and ethical components of CC directly support the social and governance dimensions of ESG, particularly through adherence to labor protections, safety standards, and compliance systems. Discretionary initiatives, such as voluntary investments in renewable technologies or sustainability education, exceed regulatory mandates and strengthen a firm's environmental profile. Transparent governance structures and stakeholder responsiveness, hallmarks of a strong CC orientation, align closely with the governance criteria used by major ESG rating agencies such as MSCI, ISS ESG, and Sustainalytics.

Empirical evidence supports this linkage. Studies indicate that firms with well-integrated CSR or CC strategies tend to perform more favorably on ESG evaluations (Kotsantonis & Serafeim, 2019; Eccles et al., 2014). While ESG ratings are not solely derived from stated values or formal strategies, perceived CC provides a salient signal of authenticity and purpose, offering a foundation upon which stakeholders assess the credibility and effectiveness of a firm's sustainability performance.

#### 3.4. H4: The Mediating Role of OCB in the CC–ESG Relationship

This hypothesis articulates the core mechanism of the proposed model, asserting that CC influences ESG performance not solely through direct strategic implementation but more critically through the discretionary actions of employees.

**Hypothesis 4:** *Organizational Citizenship Behavior (OCB) mediates the relationship between perceived Corporate Citizenship (CC) and ESG performance.*

The logic of this mediation follows a sequential process:

- Stimulus (CC): The organization undertakes citizenship-oriented initiatives, such as community outreach, ethical sourcing, or environmental leadership.
- Mechanism (OCB): Employees, interpreting these actions as authentic and value-congruent, respond with voluntary behaviors that align with the firm's purpose. These responses are motivated by SET and SIT processes, which reciprocate goodwill and reinforce organizational identification, respectively (Podsakoff et al., 2014; Ellemers et al., 2008).
- Outcome (ESG): These bottom-up, discretionary actions collectively facilitate the implementation of ESG objectives and improve sustainability metrics.

Examples of this mechanism in action include employees participating in voluntary social initiatives (reflecting civic virtue), adopting environmentally responsible behaviors (linked to conscientiousness), or supporting ethical governance through rule adherence and voice behaviors. These contributions may be individually modest but, in aggregate, translate strategic ESG intentions into operational outcomes (Boiral et al., 2015).

Although few studies explicitly test the full mediation chain linking CC to ESG via OCB, prior research consistently supports the mediating role of OCB in explaining how CSR-related perceptions influence firm-level outcomes, including brand reputation, stakeholder trust, and organizational effectiveness (Camacho et al., 2022b; Farooq, 2015). Accordingly, OCB functions as a behavioral conduit through which the symbolic and strategic elements of CC are internalized and enacted by employees, resulting in tangible sustainability performance.

#### 3.5. The Catalytic Role of Perceived Organizational Support

The final hypothesis introduces a critical boundary condition, positing that the relationship between CC and OCB is contingent upon the psychological context in which CC is enacted.

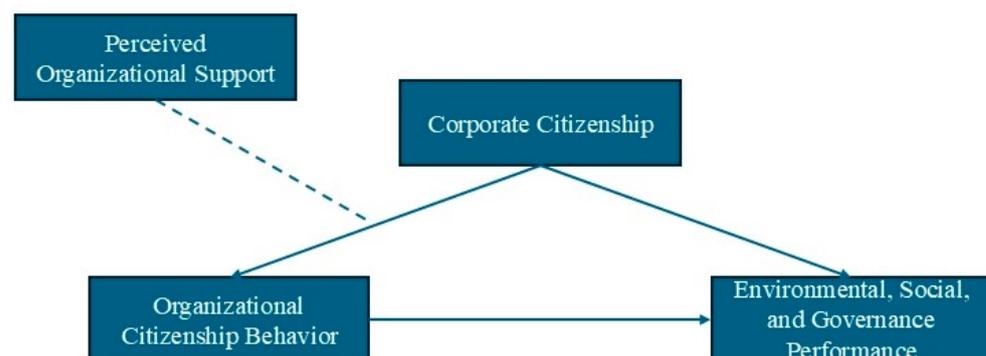
**Hypothesis 5:** *Perceived Organizational Support (POS) moderates the relationship between Corporate Citizenship (CC) and Organizational Citizenship Behavior (OCB), such that the relationship is stronger when POS is high.*

Rooted in SET, this hypothesis acknowledges that the strength and direction of reciprocity depend on the perceived quality of the employee–organization relationship. POS, defined as the employees’ belief that the organization values their contributions and cares for their well-being, is a central indicator of this exchange quality (Kurtessis et al., 2017). When POS is high, employees are more likely to interpret CC initiatives as sincere and reflective of a broader organizational commitment to support and fairness. This interpretation strengthens the motivational force of CC, enhancing the likelihood of discretionary, prosocial responses such as OCB.

Conversely, under conditions of low POS, employees may view CC efforts with skepticism or interpret them as inconsistent with their lived experiences within the organization. In such contexts, citizenship initiatives may be dismissed as symbolic or performative, akin to “greenwashing” or public relations maneuvers, thereby weakening or even reversing their intended motivational effects (Stahl et al., 2020).

Empirical evidence from organizational behavior literature supports this moderate dynamic. POS has been shown to amplify the effects of leadership, organizational justice, and work stressors on OCB and related discretionary behaviors (Babalola et al., 2019; Baran et al., 2012). Within the present framework, POS functions as an “authenticity filter,” influencing whether employees embrace or resist CC narratives. Accordingly, the behavioral return on CC investments is conditional upon the presence of a psychologically supportive organizational climate.

Figure 2 illustrates the constructs of CC, OCB, ESG, and POS, which SET and SIT theoretically inform. This section introduces a moderated mediation model. The proposed framework explains how strategic corporate initiatives are translated into measurable sustainability outcomes through the behaviors of employees. The five hypotheses developed herein trace a pathway from organizational intent to individual behavioral enactment, culminating in observable ESG performance. This model highlights the psychological mechanisms and contextual conditions that enable CC initiatives to gain traction within the workforce and ultimately contribute to the firm’s sustainability objectives.



**Figure 2.** Conceptual framework linking Corporate Citizenship (CC), Organizational Citizenship Behavior (OCB), and ESG performance. This framework depicts a moderated mediation model wherein CC affects ESG performance indirectly through OCB. POS moderates the CC–OCB pathway, shaping the extent to which employees translate corporate values into discretionary, sustainability-related actions. The model is grounded in SET and SIT, which jointly explain the motivational and relational mechanisms driving employee engagement in ESG-aligned behavior.

To maintain conceptual clarity, we adopt [Sheehy and Farneti \(2021\)](#) distinctions among CSR, sustainability, and ESG. In our framework, CC represents the strategic, normative orientation shaping corporate engagement with stakeholders ([Matten & Crane, 2005](#)), whereas ESG serves as an investor-focused reporting system that captures the measurable outcomes of such behaviors ([Pollman, 2024](#)). This delineation strengthens the theoretical precision of our CC–OCB–ESG pathway and prevents the conflation of normative commitments with performance metrics.

## 4. Discussion

The proposed model presents a dynamic, integrative framework linking corporate strategy, employee behavior, and psychological context to ESG performance. Rather than offering a linear causal sequence, the model emphasizes synergistic interactions across organizational levels, articulating how strategic intent is translated into sustainability outcomes through employee discretion and perception. This section outlines the model's theoretical contributions, practical implications, and limitations, and identifies directions for future research.

### 4.1. Theoretical Contributions

This study advances theoretical understanding across the domains of organizational behavior, strategic management, and sustainability in four key ways:

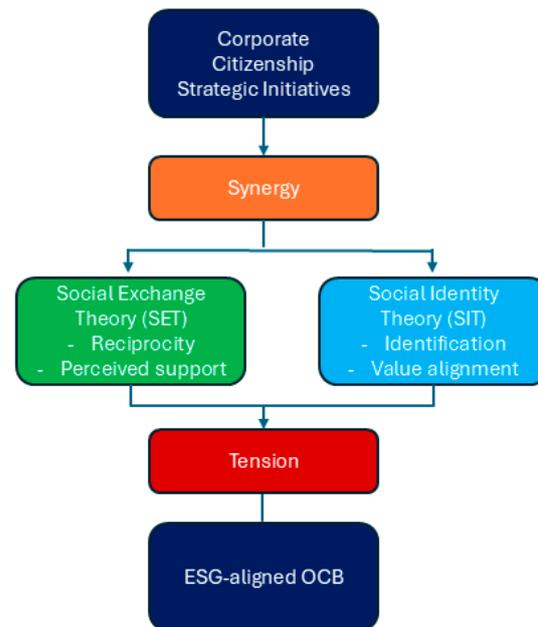
First, it addresses the persistent micro–macro divide in management research. CC is typically treated as a strategic-level concern, while OCB is situated at the individual level. Few models explicitly explain how strategic commitments are operationalized through employee behavior to influence firm-level outcomes. By positioning OCB as the mediating conduit between perceived CC and ESG performance, the model contributes to literature on the micro-foundations of dynamic capabilities ([Barney & Felin, 2013](#); [Felin et al., 2015](#)), clarifying how individual actions aggregate into sustainability-relevant performance.

Second, the model introduces a dual-theoretical foundation by integrating SET and SIT. While much prior work employs these frameworks in isolation, this study demonstrates that employees are motivated by both a sense of reciprocal obligation and identity congruence. This dual-engine approach enhances understanding of the motivational complexity behind discretionary behaviors such as OCB ([Ashforth & Schinoff, 2016](#); [Ellemers et al., 2008](#)). To further illustrate this mechanism, [Figure 3](#) presents the Dual-Engine Model of Corporate Citizenship and ESG-Aligned OCB. It depicts how CC strategic initiatives activate discretionary behavior through two psychological pathways: SET (reciprocity and perceived support) and SIT (identification and value alignment). When these mechanisms converge, synergy emerges, strengthening ESG-aligned OCB. Conversely, under conditions of misalignment, tension may reduce employee motivation, highlighting boundary conditions for ESG engagement.

Third, it reconceptualizes OCB as a core mechanism for ESG actualization. Although OCB is broadly associated with positive organizational outcomes ([Podsakoff et al., 2014](#)), its specific role in advancing ESG performance remains underexplored. By aligning specific OCB dimensions, such as pro-environmental behavior, altruism, conscientiousness, and civic virtue, with the E, S, and G pillars, the model frames OCB as behavioral infrastructure essential to sustainability.

Fourth, the moderating role of POS introduces an authenticity-based boundary condition. This construct helps explain variance in the effectiveness of CC initiatives, particularly why discretionary or philanthropic efforts may fail when organizational trust is lacking ([Farooq, 2015](#)). POS acts as a psychological filter that determines whether employees

interpret CC efforts as genuine or performative, shaping their willingness to reciprocate through OCB.



**Figure 3.** Dual-Engine Model of CC and ESG-Aligned OCB. This figure illustrates how CC strategic initiatives trigger discretionary employee behaviors through two complementary psychological mechanisms: SET, emphasizing reciprocity and perceived support, and SIT, emphasizing identification and value alignment. The interaction of these pathways may generate synergy, reinforcing ESG-aligned OCB, or tension, reducing motivation under misalignment conditions.

This study contributes to ESG research by proposing a novel conceptual framework that links employees' perceptions of CC to organizational ESG outcomes via OCB. Departing from traditional CSR models that emphasize normative or reputational dimensions, our framework centers on behavioral enactment and the psychological processes underlying ESG impact. By integrating SET and SIT, the model captures both reciprocal and identification drivers of discretionary behavior, addressing a critical gap in understanding how ESG initiatives are internalized and translated into action at the individual level. Additionally, by incorporating POS as a moderating variable, the framework sharpens its explanatory power and offers practical insights into structuring ESG initiatives to foster behavioral alignment. In doing so, the model advances micro-foundational ESG theory and lays the groundwork for scalable empirical research.

#### 4.2. Managerial and Practical Implications

The model offers several actionable insights for leaders across strategic, human resources, and sustainability domains:

**Move beyond ESG formalism.** Effective ESG strategies require more than compliance or disclosure; they must inspire authentic employee engagement. ESG success depends not only on policy robustness but on the extent to which these policies elicit voluntary, values-aligned behavior across the workforce (Friede et al., 2015; Pedersen et al., 2020).

**Elevate POS as a strategic infrastructure.** The internal employee experience has a direct influence on ESG outcomes. Organizations must treat POS not merely as an HR concern but as a strategic lever. Building psychological safety, fulfilling implicit psychological contracts, and promoting transparent leadership are all antecedents to a high-POS climate (Kurtessis et al., 2017).

Design CC initiatives for resonance, not optics. Superficial or symbolic CC efforts, particularly in low-POS contexts, can be counterproductive. Ethical and legal dimensions should form the foundation of CC programming, with employees actively involved in the design and implementation to ensure resonance and authenticity. Moreover, employees' perceptions of authentic CSR can spill over into broader forms of societal citizenship, reinforcing organizational reputation and enhancing community legitimacy (Lewin et al., 2020).

Monitor OCB as a leading indicator of ESG alignment. Because ESG outcomes often manifest over time, organizations should track OCB patterns as early indicators of strategic traction. Behavioral analytics and pulse surveys can help assess whether CC initiatives are translating into meaningful employee engagement.

Promote cross-functional ESG accountability. Effective ESG performance requires coordinated action across leadership, HR, and operations. Strategy must align with internal culture and day-to-day relational climates to ensure that sustainability commitments are embedded throughout the employee experience.

To enhance real-world applicability, organizations can operationalize this framework through several targeted strategies. For instance, launching grassroots initiatives, such as green teams, energy reduction campaigns, or community volunteering programs, can cultivate a culture of environmental citizenship at the employee level. Implementing OCB dashboards allows organizations to track ESG-related discretionary behaviors across teams or departments, offering managers actionable, real-time insights. Pulse surveys can be used to assess employees' perceptions of corporate citizenship and POS, while also capturing self-reported pro-environmental behavior over time. To embed the model structurally, ESG-aligned OCB indicators can be integrated into performance appraisal systems, and incentive schemes can be adjusted to reward collective contributions to sustainability objectives. Together, these mechanisms offer HR and sustainability leaders concrete tools for building and sustaining the behavioral infrastructure necessary for effective ESG implementation.

Finally, ESG practices, when embedded authentically and supported by internal trust, can build organizational resilience, especially in volatile or high-uncertainty environments. Recent studies suggest that firms with robust ESG engagement are more agile in responding to crises and stakeholder scrutiny (Liang & Li, 2023).

#### *4.3. Scope Conditions and Boundary Considerations*

The applicability of our moderated mediation model may be contingent on contextual variables. In highly regulated industries, such as finance or energy, formal compliance may diminish the salience of discretionary OCB. Similarly, organizational size could influence how strongly CC is perceived and acted upon; smaller firms may experience more direct behavioral responses. Cross-cultural differences also warrant consideration: in collectivist contexts, identity-based motives might be stronger, whereas in individualist cultures, reciprocal mechanisms may be more salient. Empirical research demonstrates significant regional variation in ESG interpretations, influenced by institutional maturity, investor expectations, and corporate governance norms (Al-Hiyari & Kolsi, 2024). These contingencies suggest avenues for testing the model's boundary conditions in future empirical work.

#### *4.4. Limitations and Directions for Future Research*

Despite its conceptual contributions, the model presents several limitations that open avenues for empirical exploration:

Common method bias and cross-sectional design. Testing the full model may be vulnerable to method variance if it is reliant on single-source, cross-sectional data. Another avenue for exploration involves how governance structures themselves shape ESG

outcomes. Effective ESG implementation depends not only on employee behavior but also on the clarity of accountability and governance mechanisms that connect board-level strategy to frontline execution (Heubeck & Ahrens, 2025). Future research should employ multi-source, multi-wave designs to strengthen causal claims and minimize bias.

Objective measures of ESG performance. Although employee perceptions are essential for understanding behavior, integrating third-party ESG scores (e.g., from MSCI or Sustainalytics) would enhance the model's external validity. Linking individual perceptions and behaviors to firm-level outcomes is a key research priority.

Cross-cultural generalizability. The psychological mechanisms underlying reciprocity and identity may operate differently across cultural contexts. Comparative studies in collectivist versus individualist cultures could clarify how cultural norms shape the CC-OCB-ESG pathway.

The dark side of citizenship. While generally beneficial, excessive OCB can lead to unintended outcomes such as burnout, role overload, or work-life imbalance (Bolino et al., 2013). Future studies should investigate whether high levels of normative pressure in high-CC and high-POS contexts may produce counterproductive effects, such as emotional exhaustion or disengagement.

One limitation of the current framework is its reliance on employee-perceived ESG progress as a predictor of discretionary behavior. In contrast, actual ESG performance is more commonly assessed through third-party ratings such as those from MSCI or Sustainalytics. This introduces the possibility of misalignment between perceived and externally evaluated ESG outcomes. Research has shown that ESG ratings can vary substantially across rating agencies (Avramov et al., 2021; Berg et al., 2022; Kotsantonis & Serafeim, 2019) and that the methodologies behind these ratings are often non-transparent, leading to subjectivity and inconsistency in ESG evaluation (H. B. Christensen et al., 2021). Employees often base their perceptions on internal communication, culture, and symbolic practices rather than quantifiable indicators. In cases where perceived ESG progress is high but external ratings are low, employees may nonetheless engage in OCB due to psychological ownership or alignment with organizational values. Conversely, when external ratings are strong but ESG initiatives lack internal visibility, employees may become disengaged, diminishing their behavioral contribution. We recommend that future empirical research examine how the degree of alignment, or misalignment, between internal perceptions and external ESG evaluations moderates the CC-OCB-ESG pathway.

#### 4.5. Future Empirical Pathways

Although this paper presents a conceptual framework, it is intentionally structured for empirical examination. Future research could employ multi-wave survey designs and structural equation modeling (SEM) to investigate the mediating role of organizational citizenship behavior (OCB) and the moderating effect of perceived organizational support (POS). To address the hierarchical nature of organizational data, multi-level modeling offers a suitable approach for capturing employee behaviors nested within organizational contexts. Researchers might also integrate objective ESG performance data from third-party rating agencies (e.g., MSCI, Sustainalytics) to assess the model's external validity. As ESG performance metrics continue to evolve, integrated approaches that combine stakeholder perspectives with algorithmic ESG ratings can improve robustness and comparability (Sariyer et al., 2024). Such methodological approaches would strengthen construct validity and facilitate a clearer linkage between individual-level behaviors and firm-level ESG outcomes.

#### 4.6. Suggested Measurement Approaches

To support future empirical validation of the proposed framework, we recommend the following established instruments for operationalizing its core constructs:

- Perceived Corporate Citizenship (CC): This construct can be measured using items adapted from Maignan et al. (2001), which assess employee perceptions of an organization's ethical, legal, economic, and discretionary responsibilities. These are typically rated on 5- or 7-point Likert scales. Alternative operationalizations may draw on Lin et al. (2010) or more recent CSR dimensional models that disaggregate stakeholder-specific domains.
- Organizational Citizenship Behavior (OCB): We suggest employing the multi-dimensional scale developed by Podsakoff et al. (2014), which distinguishes between OCB-I (individual-directed) and OCB-O (organization-directed) behaviors.
- Perceived Organizational Support (POS): The Survey of Perceived Organizational Support (SPOS) developed by Eisenberger et al. (1986) remains the most widely validated instrument across industries and national cultures. It is suitable for capturing employees' beliefs regarding the extent to which their organization values their contributions and well-being.

### 5. Conclusions

By theorizing the dual psychological mechanisms that connect corporate citizenship to employee behavior and, in turn, to ESG performance, this paper presents a novel framework for understanding how strategy translates into performance. The model underscores that sustainability is not only a matter of metrics and compliance, but of culture, trust, and identity. Future empirical testing will help further refine and extend these insights, offering both scholars and practitioners clearer pathways for translating responsible intentions into measurable impact.

The urgency for organizations to demonstrate credible ESG performance has intensified, yet the path from strategic intent to verifiable outcomes remains complex and often misunderstood. This paper proposes an integrated model that connects corporate-level initiatives, specifically CC, to employee-level behaviors, ultimately leading to enhanced ESG performance.

The central thesis advanced here is that ESG success is not simply a function of formal policies or compliance checklists, but emerges from a synergistic system of human behavior, organizational climate, and perceived authenticity. Principled CC, when perceived as genuine by employees, activates OCB through two complementary motivational pathways: the reciprocal obligations of social exchange and the identity-affirming dynamics of social identity. In this view, OCB is not a peripheral outcome but the micro-foundational mechanism through which ESG objectives are enacted in practice.

Moreover, this behavioral engine does not operate in a vacuum. POS serves as a contextual amplifier, reinforcing or diminishing the effect of CC on OCB depending on the quality of the employee–organization relationship. Organizations that cultivate a high-POS climate foster trust, credibility, and discretionary engagement. Those that neglect this internal dynamic risk are eroding the very foundation of their ESG strategies.

The model underscores the need for a reframing of ESG strategy, from a focus on documentation and external signaling to an appreciation of the internal, human systems that bring those commitments to life. Sustainable ESG performance is not the product of policy alone, but of people: of employees who feel supported, identify with the organization's purpose, and choose to act on its behalf. The discretionary, value-driven behaviors of these individuals are not mere complements to ESG success; they are its foundation.

This framework advances ESG scholarship by redirecting attention from CSR reputation toward the behavioral dynamics of ESG implementation, offering a grounded pathway for operationalizing sustainability at the employee level. In contrast to traditional CSR–OCB models that emphasize ethical norms or generalized reciprocity, our approach explicitly positions ESG as a performance-driven outcome and OCB as a vehicle for strategic execution (Li et al., 2021). The inclusion of perceived organizational support (POS) as a moderating factor adds contextual depth, highlighting how organizational climate shapes the translation of perceived corporate citizenship into discretionary action. Anchored in both Social Exchange Theory and Social Identity Theory, the model offers a synergistic perspective for understanding, anticipating, and influencing employee behavior in ESG contexts. As such, it contributes to the growing micro-foundational literature on sustainable business practice.

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