

The CSR, Satisfaction, and Commitment Triad: Its Strategic Effect on Perceived Performance

El trinomio RSC, satisfacción y compromiso: su efecto estratégico en el rendimiento percibido

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Abstract

This study analyses how perceived corporate social responsibility (CSR) influences employees' perceived performance, considering the role of job satisfaction and organisational commitment as intermediary variables in this relationship. The research is justified by the growing need to understand how responsible organisational practices can translate into tangible benefits in workplace settings, particularly in emerging economies. A quantitative, non-experimental, and cross-sectional approach was adopted, using a structured survey administered to 206 Mexican employees. The results, obtained through structural equation modelling using the partial least squares method (PLS-SEM), reveal that perceived CSR has a positive effect on both job satisfaction and perceived performance, while job satisfaction directly influences organisational commitment. Furthermore, both job satisfaction and organisational commitment were found to act as mechanisms through which perceived CSR affects perceived performance. The study is grounded in social exchange theory and social identity theory, contributing to the understanding of the psychological processes that link responsible practices to work-related outcomes. It concludes with practical recommendations aimed at strengthening business sustainability through strategies that prioritise employee wellbeing and commitment.

Keywords: organisational commitment, perceived performance, corporate social responsibility, job satisfaction.

Resumen

Este estudio analiza cómo la responsabilidad social corporativa (RSC) percibida influye en el rendimiento percibido de los empleados, considerando el papel que desempeñan la satisfacción laboral y el compromiso organizacional

como variables intermedias en esta relación. La investigación se justifica por la creciente necesidad de comprender cómo las prácticas responsables de las organizaciones pueden traducirse en beneficios concretos en contextos laborales, especialmente en economías emergentes. Para ello, se aplicó un enfoque cuantitativo, de tipo no experimental y transversal, mediante una encuesta estructurada a 206 empleados mexicanos. Los resultados, obtenidos a través de un modelo de ecuaciones estructurales (PLS-SEM), revelan que la RSC percibida impacta positivamente en la satisfacción laboral y el rendimiento percibido, mientras que la satisfacción laboral influye directamente en el compromiso organizacional. Asimismo, se encontró que tanto la satisfacción laboral como el compromiso organizacional actúan como mecanismos mediante los cuales la RSC incide en el rendimiento percibido. El estudio se basa en la teoría del intercambio social y la teoría de la identidad social, y contribuye al entendimiento de los procesos psicológicos que conectan las prácticas responsables con los resultados laborales. Se concluye con recomendaciones orientadas a fortalecer la sostenibilidad empresarial mediante estrategias que prioricen el bienestar y el compromiso de los trabajadores.

Palabras clave: compromiso organizacional, rendimiento percibido, responsabilidad social corporativa, satisfacción laboral.

1. Introduction

In an increasingly globalised and interconnected business world, organisations face the challenge of balancing economic success with social responsibility and employee well-being (Carrera, 2022; Shayan et al., 2022). Within this context, the perception of corporate social responsibility (CSR) has emerged as a central element in this dynamic, as it not only reflects a company's ethical values but also has the potential to significantly influence employee behaviour and attitudes (Mercader et al., 2021). CSR perception, enhanced by clear and consistent communication, is not merely an indicator of organisational reputation but a strategic tool impacting job satisfaction, organisational commitment, and, ultimately, perceived performance (Li et al., 2024; Pimenta et al., 2023).

In this setting, it is crucial to investigate how perceived CSR relates to job satisfaction, organisational commitment, and perceived performance, especially in work environments with growing demands for sustainability and accountability (González et al., 2023). The literature highlights that effective communication of CSR initiatives can foster greater organisational identification, enhancing job satisfaction and strengthening emotional bonds between employees and their organisations (Chatzopoulou et al., 2021; Youn & Kim, 2022). However, these relationships are not always linear or direct (Shen & Zhang, 2017). Job satisfaction and organisational commitment have acted as mediators that explain how CSR initiatives translate into noticeable improvements in work performance (Van et al., 2024).

At the same time, despite advancements in this field, significant gaps remain in the literature. While previous studies have examined the relationship between perceived CSR and individual variables such as job satisfaction or organisational commitment, their combined effect on perceived performance has been rarely explored (Ahumada-Tello et al., 2018). This integrated approach is essential for understanding how CSR perceptions affect not only satisfaction but also organisational outcomes (Kim & Kim, 2021). Moreover, there is a lack of studies considering the mediating role of job satisfaction and organisational commitment in this model, despite its theoretical and practical importance (Zhao et al., 2020).

Additionally, another area that requires further exploration is the limited attention these topics have received in emerging contexts (Fatima & Elbanna, 2022). Economic and cultural dynamics in such settings present unique challenges and opportunities that could substantially alter the interactions between perceived CSR, job satisfaction, organisational commitment, and perceived performance (Farmaki et al., 2022). Empirical studies to date have largely focused on developed economies, leaving a fertile ground for understanding how these relationships manifest in regions with distinct economic and social structures (Tafolli & Grabner-Kräuter, 2020).

Thus, this research aims to contribute to the existing literature by addressing these knowledge gaps. Through an integrated approach, it examines how perceived CSR, job satisfaction, and organisational commitment influence perceived performance, and how the latter two variables mediate this relationship. Furthermore, this study focuses on an emerging context, specifically Mexico, providing valuable insights that enrich the understanding of these dynamics in different cultural and economic settings.

Finally, the structure of the article is organised as follows: the literature review analyses the theoretical and empirical framework underpinning the relationships between the variables. Objectives and hypotheses are outlined. The methodology details the study design and analytical methods employed. The results and discussions present relevant findings supporting the proposed hypotheses, and the discussion offers a critical analysis of these in relation to existing literature. The article concludes with the study's limitations and suggestions for future research.

2. Theoretical framework

2.1. Perceived performance

Perceived employee performance is a significant component in assessing organisational effectiveness and sustainability within a dynamic business environment (Davidescu et al., 2020). This concept reflects not only the level of performance achieved by employees but also how workers themselves evaluate their contribution within an organisational framework (Peng et al., 2020). From a theoretical perspective, perceived performance is linked to constructs such as commitment, job satisfaction, and alignment with corporate strategies, playing a crucial role in enhancing business outcomes and employee well-being (Silva et al., 2022). This approach is particularly relevant today, as organisational competitiveness heavily relies on effective talent management supported by internal communication strategies that reinforce alignment and organisational commitment (Coronil & Gil, 2019).

As a result, the interest in studying performance has grown due to the need to optimise internal resources and address global challenges such as digital transformation and rising expectations of corporate social responsibility (CSR) (Ahmad et al., 2023). Recent academic work highlights how perceived performance can serve as a key indicator for measuring the impact of organisational initiatives across dimensions ranging from productivity to environmental sustainability (Boadi et al., 2019). Ryan and Deci (2020) emphasise the necessity of an integrated approach that encompasses both intrinsic and extrinsic factors to fully understand the dynamics of perceived performance.

The relationship between perceived employee performance and CSR has been explored in various contexts. For instance, Shareef's (2023) study in Iraqi Kurdistan, which involved 172 employees from sectors such as banking and real estate, concluded that CSR perceptions foster innovative behaviours among workers, which serve as the primary pathway through which CSR influences perceived performance. Conversely, research by Boadi et al. (2019) in Ghana, which surveyed 244 employees of rural banks, found that while CSR enhances organisational pride, its effect on performance is limited when not accompanied by intrinsic motivators and effective communication practices.

Similarly, the connection between job satisfaction and perceived performance reveals substantial evidence. A specific example is Jensen et al.'s (2020) longitudinal study in Sweden, which demonstrated that a favourable job satisfaction environment improves both the well-being and perceived performance of university staff. However, Luu's (2020) analysis in Ho Chi Minh City involving 607 pharmaceutical employees indicated that in high-pressure industries, job satisfaction alone does not guarantee high perceived performance unless supported by structural conditions and communication practices that reinforce perceptions of organisational support.

Organisational commitment also emerges as a strategic factor in shaping perceived performance. For instance, Li et al.'s (2020) study in Taiwan involving 431 employees revealed that organisational commitment, fostered by ethical CSR practices, enhances innovation and perceived employee performance. Conversely, research in India by Chaudhary (2018) noted that excessive commitment among business executives, misaligned with clear objectives, can lead to burnout, negatively affecting perceived performance.

Regarding integrative models, recent empirical research by Silva et al. (2022) combined perceived CSR, job satisfaction, and organisational commitment to analyse their collective effect on perceived performance. Drawing on data from 171 construction sector employees in Portugal, the study concluded that these variables interact to strengthen perceived performance, with job satisfaction and organisational trust acting as significant mediators.

2.2. Corporate social responsibility

Perceived corporate social responsibility (CSR) represents employees' subjective perceptions of their organisations' responsible practices, encompassing social, ethical, and environmental aspects (Cheema et al., 2019; Ng et al., 2018). This construct has emerged as a critical dimension for evaluating the impact of organisational strategies on the attitudes and behaviours of employees (Wang et al., 2020). According to Singhapakdi et al. (2019), perceived CSR influences not only corporate reputation but also variables such as job satisfaction, organisational commitment, and individual performance. Additionally, it serves as a bridge between organisational values and employees' expectations, enhancing their sense of belonging and ethical alignment. Effective communication plays a vital role in conveying these initiatives and strengthening the connection with corporate values (El-Kassar et al., 2021).

Based on these premises, the interest in investigating perceived CSR lies in its ability to generate long-term organisational benefits when communicated strategically and effectively (Yan et al., 2022). In an increasingly fierce and competitive global environment, companies face pressures to balance financial performance with responsible practices that attract and retain talent (Martínez-Falcó et al., 2024). Furthermore, academic research has highlighted how perceived CSR fosters

an ethical organisational culture, promoting sustainability and resilience in the face of structural changes (Tafolli & Grabner-Kräuter, 2020). This underscores the importance of further exploring this phenomenon, particularly in emerging contexts where CSR practices remain underdeveloped (Wang & Cooper, 2021).

Empirically, the relationship between perceived CSR and job satisfaction has yielded mixed results. For instance, a recent study by Ko et al. (2021) in South Korea, involving 232 workers from various sectors, revealed that a positive perception of well-communicated CSR activities significantly increases job satisfaction, mediated by positive emotions and compassion towards work. Conversely, in Angola, a study by Moisés et al. (2019) based on data from 125 employees in the tourism sector, showed that only the social dimensions of CSR influenced job satisfaction, and this effect occurred through employees' perceptions of economic and environmental responsibility.

Similarly, the relationship between perceived CSR and organisational commitment has produced notable findings. An illustrative example is the study by Cek and Eyupoglu (2019), conducted in Northern Cyprus, which demonstrated that perceived CSR positively affects organisational commitment through organisational identification and job satisfaction, provided it is consistently and effectively communicated. In contrast, empirical research by Vuong et al. (2022) in Vietnam, involving 636 SME employees, found that organisational commitment is not always enhanced by perceived CSR, particularly when companies fail to convey their corporate reputation effectively.

2.3. Job satisfaction

Job satisfaction is conceptualised as the employee's subjective perception of their work experience, encompassing intrinsic factors such as job content and extrinsic elements like remuneration and working conditions (Ahmad, 2018; Salazar-Altamirano et al., 2024a). This multifaceted concept reflects the balance between employees' expectations and the perceived realities of the workplace, making it a widely recognised indicator of organisational well-being and productivity (Xu et al., 2023). Within organisational theory, job satisfaction has consistently been linked to variables such as organisational commitment, talent retention, and performance, positioning it as an essential component of business sustainability (Luna-Arocas et al., 2020).

Exploring job satisfaction is particularly relevant in the current context, marked by rapid changes in organisational structures, work dynamics, and communication processes (Salazar-Altamirano et al., 2024b). Globally, the impact of job satisfaction transcends cultural boundaries, emphasising its role in improving workplace relations and reducing employee turnover, especially in highly competitive industries (Thanh et al., 2020). Understanding the determinants and effects of job satisfaction enables organisations to develop more effective strategies to attract and retain talent while fostering inclusive, motivating work environments with efficient communication channels (Hur, 2019).

Informed by this scientific knowledge, the relationship between job satisfaction and organisational commitment has been extensively studied, yielding both supportive and contradictory findings. For instance, Bashir and Gani (2020), in their empirical study conducted in India with 396 academics, demonstrated that an increase in perceived job satisfaction significantly contributed to organisational commitment. Conversely, Park (2020), in an analysis of public sector employees in South Korea, found that although job characteristics directly influence satisfaction, it does not always translate

into a proportional increase in organisational commitment, highlighting cultural and structural variations that condition this relationship.

2.4. Organisational commitment

Organisational commitment is a central pillar in the field of organisational behaviour and has been extensively studied due to its significant impact on organisational effectiveness and employee well-being (Herrera & Heras-Rosas, 2021; Rodríguez-Fernández et al., 2021). Conceptually, organisational commitment is defined as a psychological state that binds the employee to the organisation, influencing their decision to remain part of it (Chanana, 2021; Turker, 2008). Traditionally, this construct has been divided into three dimensions: affective commitment, reflecting an emotional attachment to the organisation; normative commitment, linked to a moral obligation to stay; and continuance commitment, associated with the perceived costs of leaving the organisation (Maiti et al., 2020).

Under these premises, the importance of investigating organisational commitment lies in the challenges of a globalised and competitive work environment, where effective communication is essential for adaptation, fostering internal cohesion, and strengthening employee commitment (Aggarwal et al., 2020). The ability of organisations to retain talent and cultivate high levels of commitment has become a crucial factor for ensuring organisational sustainability (Naz et al., 2020). According to Sedrine et al. (2020), strong organisational commitment not only enhances individual performance but also promotes organisational citizenship behaviours that benefit group dynamics and, ultimately, overall productivity.

From an academic perspective, organisational commitment remains a subject of significant interest due to its multidimensional nature (Filimonau et al., 2020). This interest has led prominent researchers such as Afshari et al. (2019) to highlight how organisational identification processes strengthen commitment by enabling employees to develop a deeper connection with the organisation's values and objectives. Furthermore, the role of organisational commitment as a mediator has been identified in the relationship between knowledge management practices and organisational maturity in both public and private sectors (Marques et al., 2019).

2.5. Mediations of job satisfaction and organisational commitment in the relationship between corporate social responsibility and perceived performance

The inclusion of mediators such as job satisfaction and organisational commitment in the relationship between corporate social responsibility (CSR) and perceived performance is justified by empirical research, which highlights the role of these variables as intermediary mechanisms that help explain how CSR influences employee outcomes. For instance, a study conducted in Portugal by Story and Castanheira (2019) involving 190 employees and supervisors showed that internal CSR strengthens job satisfaction, which in turn enhances perceived performance. Although organisational commitment is also associated with positive CSR perceptions, it does not act as a direct mediator in this specific relationship.

Meanwhile, a meta-analysis by Zhao et al. (2020), which examined 86 studies, evaluated how perceived CSR impacts organisational commitment and performance, identifying job satisfaction and

perceived organisational justice as significant mediators. The findings suggest that these mediators do not operate in isolation but interact to reinforce both the work outcomes and attitudinal responses of employees. The analysis revealed that job satisfaction serves as an emotional foundation linking CSR perceptions to tangible outcomes, while organisational commitment strengthens the bonds between employees and the organisation.

In alignment with these recent findings, the justification for these mediators lies in their ability to address both emotional and rational aspects of employee responses to CSR initiatives (Mehmet et al., 2020). Job satisfaction reflects perceptions of favourable workplace conditions, while organisational commitment encapsulates a deeper and more enduring connection with the organisation (Qin, 2024). These mediators translate ethical and responsible business practices into tangible outcomes, such as enhanced perceived performance, thereby reinforcing the alignment between organisational strategy and employee well-being.

Finally, this research is grounded in two theoretical frameworks. First, Blau's (1964) social exchange theory, which posits that positive perceptions of organisational actions foster reciprocity from employees, who respond with favourable behaviours and attitudes. Second, it draws on Tajfel and Turner's (1979) social identity theory, which asserts that employees develop stronger identification with their organisation when they perceive it as acting ethically and socially responsibly. This study contributes to both theories by proposing an integrated mediational model that articulates how CSR perceptions influence perceived performance through job satisfaction and organisational commitment. The combination of these approaches broadens the theoretical understanding of the underlying psychological processes and provides a practical foundation for designing organisational strategies that maximise both employee well-being and organisational performance.

3. Objectives and methodology

The present study aims to explore the effect of perceived corporate social responsibility (CSR), job satisfaction, and organisational commitment on perceived performance, as well as the mediating roles of job satisfaction and organisational commitment in these relationships. This objective stems from the need to understand how these variables interact within an integrated structural model, particularly in emerging contexts where labour and organisational dynamics exhibit unique characteristics.

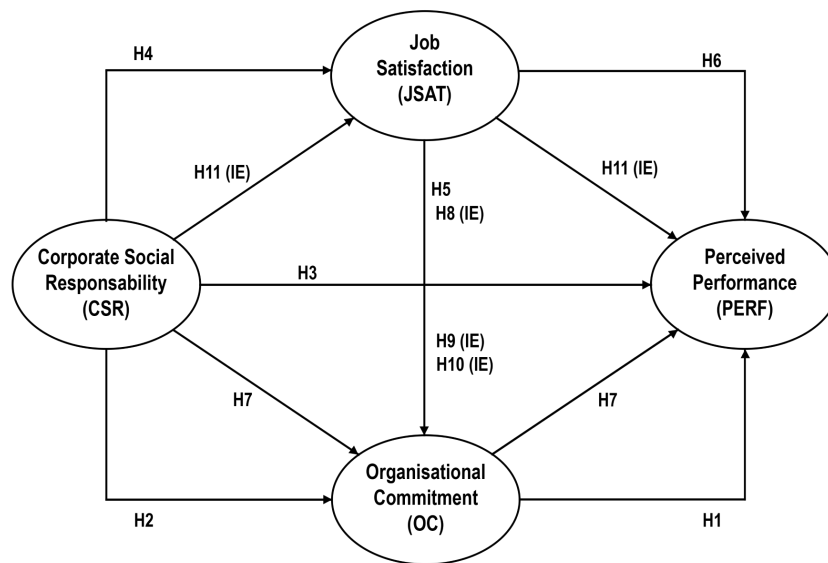
To achieve this aim, a structural model (Figure 1) is proposed to explain the direct and indirect relationships among the variables. The model considers both the main effects of perceived CSR, job satisfaction, and organisational commitment, as well as the mediating effects arising from their interactions. Within this framework, the proposed hypotheses are as follows:

- H1: Organisational commitment has a positive and significant effect on perceived performance.
- H2: CSR has a positive and significant effect on organisational commitment.
- H3: CSR has a positive and significant effect on perceived performance.
- H4: CSR has a positive and significant effect on job satisfaction.
- H5: Job satisfaction has a positive and significant effect on organisational commitment.
- H6: Job satisfaction has a positive and significant effect on perceived performance.

- H7: Organisational commitment mediates the relationship between CSR and perceived performance.
- H8: Organisational commitment mediates the relationship between job satisfaction and perceived performance.
- H9: Job satisfaction and organisational commitment mediate the relationship between CSR and perceived performance.
- H10: Job satisfaction mediates the relationship between CSR and organisational commitment.
- H11: Job satisfaction mediates the relationship between CSR and perceived performance.

Figure 1

Proposed model



Source: Own elaboration.

4. Methodology

This scientific study adopts a quantitative, non-experimental, cross-sectional, correlational, and causal design. Its purpose is to determine the inferential relationships between the constructs comprising the conceptual model of this research. To achieve this, an online questionnaire was conducted, with responses measured using a 5-point Likert scale.

For the perceived CSR dimension, a 7-item scale adapted from Silva et al. (2021) was employed. Job satisfaction was assessed using a 6-item scale derived from the Minnesota Satisfaction Questionnaire developed by Weiss et al. (1967). The organisational commitment variable was measured using a 3-item scale adapted from Silva et al. (2021). Finally, perceived performance was evaluated with a 6-item scale adapted from Podsakoff et al. (1982).

The sample comprises 206 responses, obtained through non-probabilistic convenience sampling, from employees across various sectors and hierarchical levels in Mexico, collected between

October 2023 and June 2024. The demographic profile of the respondents indicates that 76.10 % are female, with a predominant representation of millennial and centennial generations. Furthermore, 82.60 % of participants hold higher education qualifications, and 21.70 % report an income level exceeding 15,001 Mexican pesos per month (see Table 1).

Table 1

Sociodemographic profile of participants

Variable	Options	Percentage
Sex	Female	76.10 %
	Male	23.90 %
Generation	X Generation	23.90 %
	Millennial Generation	45.70 %
	Z Generation	30.40 %
Educational level	Basic Education	6.50 %
	High School Education	10.90 %
	Higher Education	82.60 %
Income level	Less than \$6,000.00	6.50 %
	\$6,001.00 to \$9,000.00	21.70 %
	\$9,001.00 to \$12,000.00	37.00 %
	\$12,001.00 to \$15,000.00	13.00 %
	\$15,001.00 and upwards	21.70 %

Source: Own elaboration.

5. Results

To analyse the relationships between the variables, SmartPLS version 4.0 software was used alongside Partial Least Squares Structural Equation Modelling (PLS-SEM). A univariate exploration was conducted to calculate the mean, standard deviation, skewness, and kurtosis, ensuring data quality. Convergent validity was assessed through the Average Variance Extracted (AVE), Composite Reliability Index (CRI), and Cronbach's Alpha, confirming the internal consistency of the constructs. For discriminant validity, the HTMT criterion was applied, ensuring that the constructs were conceptually distinct, thereby validating the reliability of the model.

5.1. Correlational analysis

A The results of the correlation analysis, detailing the relationships between the dimensions of corporate social responsibility (CSR), job satisfaction, organisational commitment, and perceived performance, are presented below. The findings reveal a positive and significant correlation between

CSR and job satisfaction ($r = 0.818, p < 0.01$), indicating that higher perceptions of CSR are associated with increased job satisfaction. Similarly, a positive and significant relationship is identified between CSR and organisational commitment ($r = 0.665, p < 0.01$), as well as between CSR and perceived performance ($r = 0.684, p < 0.01$).

Regarding the relationships among the remaining dimensions, job satisfaction is positively and significantly associated with organisational commitment ($r = 0.792, p < 0.01$) and perceived performance ($r = 0.641, p < 0.01$). Finally, organisational commitment also demonstrates a positive and significant correlation with perceived performance ($r = 0.740, p < 0.01$). These findings support the validity of the conceptual model, emphasising the importance of these interrelationships in understanding organisational behaviour and their practical implications.

Table 2

Bivariate correlations

Variable	Corporate Social Responsibility	Job Satisfaction	Organisational Commitment	Perceived Performance
Corporate Social Responsibility	1			
Job Satisfaction	0.818**	1		
Organisational Commitment	0.665**	0.792**	1	
Perceived Performance	0.684**	0.641**	0.740**	1

** Significant results at $p < 0.01$.

Source: Own elaboration.

5.2. Exploratory factor analysis

An exploratory factor analysis (EFA) was conducted to assess the validity and reliability of the constructs related to corporate social responsibility, job satisfaction, organisational commitment, and perceived performance. This analysis included the evaluation of item correlations, communalities, and statistical tests such as the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's test of sphericity. KMO values ranged from 0.765 to 0.845, exceeding the recommended threshold of 0.6, while Bartlett's tests were significant ($p < 0.001$), confirming the suitability of the data for factor analysis (see Table 3). The item correlations demonstrated moderate to high levels ($p < 0.001$), supporting the adequacy of the instrument for the theoretical dimensions of the model.

Communalities were within acceptable ranges, fluctuating between 0.643 and 0.858, while the total variance explained by the factors exceeded 78 % across all dimensions. Specifically, values of 80.91 % for CSR, 81.34 % for job satisfaction, 78.25 % for organisational commitment, and 79.82 for perceived performance were achieved. These results highlight the robustness and representativeness of the instrument used, ensuring that the items effectively capture the theoretical dimensions proposed in the conceptual model.

Table 3

Exploratory factor analysis

Variable	Corporate Social Responsibility	Job Satisfaction	Organisational Commitment	Perceived Performance
Correlations between items	0.626 <-> 0.911	0.637 <-> 0.887	0.624 <-> 0.817	0.453 <-> 0.879
Level of correlations	High	High	High	Moderate
Significance	0.000	0.000	0.000	0.000
Determinant	0.000149	0.001335	0.000156	0.001245
Communalities	0.756 <-> 0.853	0.781 <-> 0.858	0.747 <-> 0.847	0.643 <-> 0.837
Level of communalities	Adequate	Adequate	Adequate	Adequate
KMO Test	0.831	0.845	0.812	0.765
Barlett's test	0.000	0.000	0.000	0.000
Total variance explicated	80.91 %	81.34 %	78.25 %	79.82 %

Source: Own elaboration.

5.3. Causal relationship analysis

The analysis was conducted using SmartPLS software, through which the validity of the constructs and the model fit were assessed using Partial Least Squares Structural Equation Modelling (PLS-SEM). This method enabled an in-depth examination of the interrelationships between corporate social responsibility, job satisfaction, organisational commitment, and perceived performance, providing a comprehensive understanding of the connections and dynamics within the proposed theoretical model.

5.3.1. Convergent and discriminant validity

Convergent validity and internal consistency of the constructs were assessed using Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted (AVE), with the results summarised in Table 4, following the recommendations of Hair et al. (2016) and Henseler et al. (2015). Cronbach's Alpha values exceeded the threshold of 0.7, demonstrating high internal consistency. Specifically, corporate social responsibility achieved an Alpha of 0.960, while job satisfaction, organisational commitment, and perceived performance recorded values of 0.953, 0.918, and 0.944, respectively. CR indices were above 0.9 for all constructs, confirming the reliability of the measurement model, in alignment with Hair et al. (2016).

Regarding AVE values, these exceeded the minimum criterion of 0.5, indicating that the items explain a significant proportion of the variance for each construct. Job satisfaction showed the highest value (0.813), followed by corporate social responsibility (0.809), perceived performance (0.797), and organisational commitment (0.558). These results support the convergent validity of the constructs and provide a robust foundation for the subsequent analysis of the structural model.

Table 4

Convergent validity

Variable	Cronbach's Alfa	IFC	AVE
Corporate Social Responsibility	0.960	0.97	0.81
Job Satisfaction	0.953	0.96	0.81
Organisational Commitment	0.918	0.93	0.56
Perceived Performance	0.944	0.96	0.8

Source: Own elaboration.

The discriminant validity of the model was assessed using the HTMT (Heterotrait–Monotrait Ratio) criterion, following the guidelines of Henseler et al. (2015), which set a threshold of 0.85 to confirm conceptual differentiation between constructs. The results, presented in Table 5, meet this criterion, supporting the model's discriminant validity. The highest relationship was observed between job satisfaction and corporate social responsibility (0.848), remaining within the acceptable limit. Other relationships, such as organisational commitment with job satisfaction (0.814) and perceived performance with corporate social responsibility (0.710), also fell within the expected range. These findings confirm that the constructs are conceptually distinct, ensuring the robustness of the proposed theoretical model.

Table 5

Discriminant validity

Discriminant Validity					
		1	2	3	4
1	Organisational Commitment				
2	Perceived Performance	0.719			
3	Corporate Social Responsibility	0.633	0.710		
4	Job Satisfaction	0.814	0.661	0.848	

Source: Own elaboration.

5.3.2. Fit indicators

The evaluation of the structural model fit was conducted using specific PLS–SEM indicators, with the results summarised in Table 6. The SRMR value was 0.077 for both the saturated and estimated models, meeting the $SRMR < 0.08$ criterion proposed by Henseler et al. (2014), indicating a good fit between the observed and predicted matrices. Additionally, the values of d_ULS (0.798) and d_G (1.051) supported the model's consistency by confirming the alignment between the estimated parameters and the observed data. Although the NFI index yielded a value of 0.743, this indicator, while complementary, is not critical in the context of PLS–SEM, as noted by Hair et al. (2016), further reinforcing the overall quality of the model.

Table 6

Fit indicators of the structural model

	Saturated Model	Estimated Model
SRMR	0.077	0.077
d_ULS	0.798	0.798
d_G	1.051	1.051
Chi-square	224.493	224.493
NFI	0.743	0.743

Source: Own elaboration.

5.3.3. Hypothesis testing

The structural model was evaluated to determine the direct and indirect effects among the included variables, allowing for the testing of the proposed hypotheses. The results, presented in Table 7, show that several proposed relationships were significant, providing partial support for the conceptual model.

For direct effects, organisational commitment (OC) was found to have a positive and significant influence on perceived performance (PERF) ($\beta = 0.433$, $p = 0.005$). Similarly, corporate social responsibility (CSR) exhibited a positive and significant effect on perceived performance ($\beta = 0.458$, $p = 0.019$) and job satisfaction (JSAT) ($\beta = 0.791$, $p < 0.001$). Additionally, job satisfaction demonstrated a significant impact on organisational commitment ($\beta = 0.776$, $p < 0.001$). However, no significant effects were observed for CSR on OC ($\beta = -0.042$, $p = 0.762$) or for JOBSAT on PERF ($\beta = -0.051$, $p = 0.855$), leading to the rejection of these hypotheses.

Regarding indirect effects, the results highlighted that job satisfaction significantly affects perceived performance through organisational commitment ($\beta = 0.336$, $p = 0.014$). A significant indirect effect was also identified for CSR on organisational commitment and perceived performance, mediated by JOBSAT and OC ($\beta = 0.266$, $p = 0.021$). However, certain indirect relationships, such as the mediation of CSR on perceived performance through JSAT and OC, were not significant ($\beta = -0.018$, $p = 0.789$).

Figure 2 presents the structural model developed, illustrating the relationships between the variables corporate social responsibility (CSR), job satisfaction (JSAT), organisational commitment (OC), and perceived performance (PERF). The arrows indicate both direct and indirect effects, highlighting the mediating role of job satisfaction and organisational commitment in the proposed relationships. The R^2 values obtained reflect the model's capacity to explain the variability of the dependent variables.

For organisational commitment ($R^2 = 0.532$), the model demonstrates moderate variance, suggesting that additional factors may contribute to its explanation. Regarding perceived performance ($R^2 = 0.526$), the results indicate that CSR, commitment, and job satisfaction are key factors in understanding employees' perceived performance. Finally, job satisfaction ($R^2 = 0.617$) reaches a level close to the threshold considered high, underscoring its importance as a mediator in the relationships between CSR and the other dependent variables.

Table 7

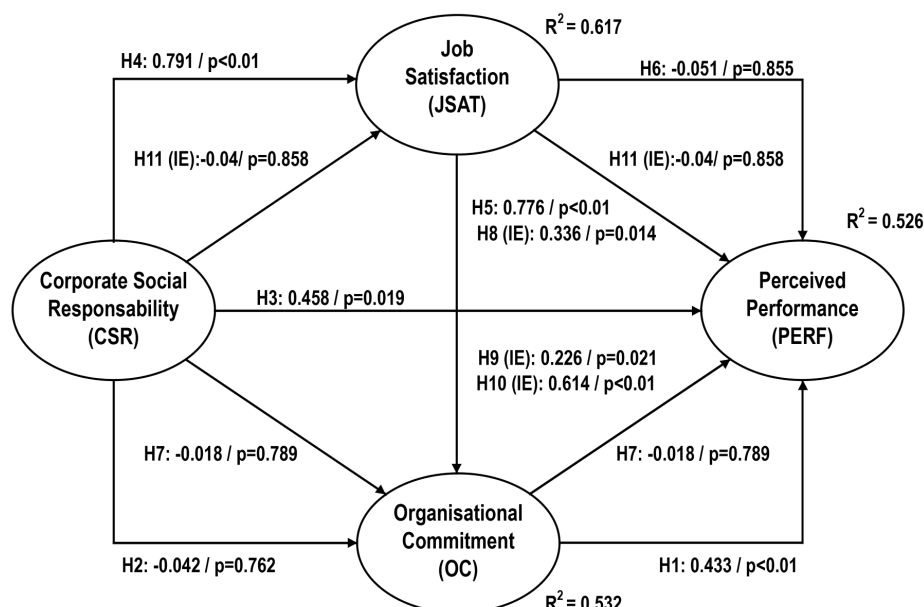
Hypothesis testing

Direct effect							
Hypotheses	Variables	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	t-statistics (O/STDEV)	p-values	Contrast
H1	OC -> PERF	0.433	0.429	0.155	2.794	0.005	Not rejected
H2	CSR -> CO	-0.042	-0.04	0.139	0.303	0.762	Rejected
H3	CSR -> PERF	0.458	0.453	0.195	2.355	0.019	Not rejected
H4	CSR -> SATLAB	0.791	0.796	0.054	14.535	0.000	Not rejected
H5	JSAT -> CO	0.776	0.774	0.132	5.882	0.000	Not rejected
H6	JSAT -> PERF	-0.051	-0.041	0.279	0.182	0.855	Rejected
Indirect effect							
H7	CSR -> OC -> PERF	-0.018	-0.024	0.068	0.268	0.789	Rejected
H8	JSAT -> OC -> PERF	0.336	0.332	0.137	2.448	0.014	Not rejected
H9	CSR -> JSAT -> OC -> PERF	0.266	0.266	0.115	2.302	0.021	Not rejected
H10	CSR -> JSAT -> CO	0.614	0.618	0.122	5.017	0.000	Not rejected
H11	CSR -> JSAT -> PERF	-0.04	-0.034	0.225	0.179	0.858	Rejected

Source: Own elaboration.

Figure 2

Final Structural Model



Source: Own elaboration.

6. Discussion and conclusions

This study examined the relationships between perceived corporate social responsibility (CSR), job satisfaction, organisational commitment, and perceived performance, providing valuable insights for both the literature and organisational management. Firstly, it was confirmed that organisational commitment has a positive and significant effect on perceived performance (H1), aligning with previous research highlighting how employee commitment enhances organisational performance by fostering greater alignment with corporate objectives (Li et al., 2020; Silva et al., 2022). This finding reinforces the importance of strategies that strengthen commitment as a key driver of improved work performance.

On the other hand, the direct relationship between CSR and organisational commitment (H2) was not significant, contrasting with studies such as that of Cek and Eyupoglu (2019), which noted that this relationship may depend on mediators like organisational identification. This suggests that while CSR perceptions are crucial, effective communication channels and additional processes are required to translate these perceptions into greater organisational commitment. However, CSR showed a positive and significant effect on both perceived performance (H3) and job satisfaction (H4), validating its role as a strategic tool for enhancing organisational well-being and performance (Ko et al., 2021; Shareef, 2023). These findings underscore the importance of ethical and responsible practices in fostering more satisfying and productive work environments.

Job satisfaction also demonstrated a positive and significant impact on organisational commitment (H5), confirming its role as a critical bridge between employee well-being and their emotional connection to the organisation, as highlighted by Bashir and Gani (2020). However, the direct relationship between job satisfaction and perceived performance (H6) was not supported, contrasting with findings from Jensen et al. (2020), indicating that this link may depend on contextual factors such as job pressure, structural conditions, or the quality of communication within the organisation (Luu, 2020).

Regarding indirect effects, the results highlighted the importance of mediations in these relationships. Organisational commitment significantly mediated the relationship between job satisfaction and perceived performance (H8), reinforcing its role as a link between employee well-being and job performance (Silva et al., 2022). Similarly, the double mediation of CSR through job satisfaction and organisational commitment on perceived performance (H9) was significant, aligning with studies such as Zhao et al. (2020), which emphasise the importance of these interactions, facilitated by effective communication, in complex organisational models.

Furthermore, the mediation of job satisfaction between CSR and organisational commitment (H10) was also confirmed, indicating that CSR perceptions primarily strengthen organisational commitment through employee well-being (Pimenta et al., 2023). However, hypotheses H7 and H11, which proposed direct mediating effects of organisational commitment and job satisfaction on perceived performance, were not supported, suggesting that these dynamics may depend on specific contexts or more intricate interactions.

6.1. Study limitations and future research directions

Despite the significant contributions of this study, certain limitations must be acknowledged. Firstly, the cross-sectional design employed prevents the establishment of definitive causal relationships between perceived corporate social responsibility (CSR), job satisfaction, organisational commitment, and perceived performance. To address this limitation, future research could adopt longitudinal designs to analyse how these relationships evolve over time and across different contexts.

Additionally, the sample consisted exclusively of employees in Mexico, which may limit the generalisability of the findings to other cultural and organisational settings. Future studies should include more diverse and representative samples from different countries and economic sectors to validate the applicability of the results in various environments. This would allow for an exploration of whether the observed dynamics are consistent or vary depending on cultural and economic factors.

Another limitation lies in the use of self-administered questionnaires, which may be influenced by self-report and social desirability biases. To mitigate this issue, future research could complement questionnaires with qualitative methods, such as in-depth interviews or focus groups, providing a more nuanced understanding of employees' perceptions and attitudes. Moreover, incorporating objective data, such as organisational performance indicators, could enrich the analysis.

Finally, it is suggested to explore the role of additional variables that might influence the studied relationships, such as leadership, organisational culture, talent management policies, and internal communication processes. These variables could act as moderators or mediators, offering a more comprehensive view of the dynamics between CSR, job satisfaction, organisational commitment, and perceived performance. These future research directions would not only deepen the understanding of the interactions among these variables but also provide practical recommendations to optimise organisational performance in diverse contexts.

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- Formal analysis: Author 3 and 4.
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- Supervision: Author 3.

- Visualisation: Author 2 and 4.
- Writing: Author 1 and 3.

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