PERCEPTION OF CSR ACTIVITIES, ORGANIZATIONAL TRUST, AND EMPLOYEE OUTCOME: EVIDENCE FROM IRAQ TELECOM MARKET IN POST-PANDEMIC COVID-19

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ABSTRACT

Purpose: This study investigates the intermediary role of organizational trust in the relationship between corporate social responsibility (CSR) and employee outcomes.

Theoretical framework: Building on Carroll's pyramid adapted to the unique context of Iraq, the study explores the dimensions of organizational trust, CSR initiatives, and tangible employee outcomes.

Design/Methodology/Approach: Employing a quantitative approach, the research was conducted within four telecommunications firms in Iraq, involving 359 employees with at least one year of work experience. Data collection spanned from September 2021 to October 2022, achieving a commendable 97.55% response rate. Structural equation modeling, utilizing the partial least squares (PLS) method and a bootstrapping technique involving 5,000 resamples, assessed the statistical significance of hypotheses.

Findings: The study reveals a subtle yet noteworthy positive influence of CSR on employee loyalty, job satisfaction, and turnover intention. Importantly, organizational trust emerges as a robust mediator, influencing employee outcomes positively.

Research, Practical & Social implications: This research suggests extending the conceptual framework to diverse industry sectors and geographical settings. Additionally, the inclusion of alternative mediators, such as perceived organizational justice, warrants exploration in future studies.

Originality/Value: In contrast to studies using Western-centric metrics for CSR, this research adopts an alternative conceptual framework tailored to the unique context of Iraq, contributing to a deeper understanding of the interplay between organizational trust, CSR initiatives, and employee outcomes.

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PERCEPÇÃO DAS ATIVIDADES DE RSC, CONFIANÇA ORGANIZACIONAL E RESULTADOS DOS FUNCIONÁRIOS: EVIDÊNCIAS DAS EMPRESAS DE TELECOMUNICAÇÕES DO IRAQUE NA PÓS-PANDEMIA DE COVID-19

RESUMO

Objetivo: Este estudo investiga o papel intermediário da confiança organizacional na relação entre a responsabilidade social corporativa (RSE) e os resultados dos funcionários.

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Enquadramento teórico: Com base na pirâmide de Carroll (Carroll, 1991) adaptada ao contexto único do Iraque, o estudo explora as dimensões da confiança organizacional, iniciativas de RSC e resultados tangíveis dos funcionários.

Desenho/metodologia/abordagem: Utilizando uma abordagem quantitativa, a pesquisa foi realizada em quatro empresas de telecomunicações no Iraque, envolvendo 359 funcionários com pelo menos um ano de experiência profissional. A recolha de dados durou de setembro de 2021 a outubro de 2022, alcançando uma louvável taxa de resposta de 97,55%. A modelagem de equações estruturais, utilizando o método dos mínimos quadrados parciais (PLS) e uma técnica de bootstrapping envolvendo 5.000 reamostras, avaliou a significância estatística das hipóteses.

Resultados: O estudo revela uma influência positiva sutil, mas digna de nota, da RSE na lealdade dos funcionários, na satisfação no trabalho e na intenção de rotatividade. É importante ressaltar que a confiança organizacional surge como um mediador robusto, influenciando positivamente os resultados dos funcionários.

Implicações de pesquisa, práticas e sociais: Esta pesquisa sugere estender a estrutura conceitual a diversos setores industriais e configurações geográficas. Além disso, a inclusão de mediadores alternativos, como a justiça organizacional percebida, merece exploração em estudos futuros.

Originalidade/valor: Em contraste com estudos que utilizam métricas centradas no Ocidente para a RSE, esta investigação adota um quadro conceptual alternativo adaptado ao contexto único do Iraque, contribuindo para uma compreensão mais profunda da interação entre a confiança organizacional, as iniciativas de RSE e os resultados dos funcionários.

Palavras-chave: Responsabilidade Social Corporativa, Confiança Organizacional, Resultados dos Funcionários, Empresas de Telecomunicações, Iraque.

PERCEPCIÓN DE LAS ACTIVIDADES DE RSE, CONFIANZA ORGANIZACIONAL Y RESULTADOS DE LOS EMPLEADOS: EVIDENCIA DE LAS EMPRESAS DE TELECOMUNICACIONES IRAQUÍES EN LA POSPANDEMIA DE COVID-19

RESUMEN

Propósito: Este estudio investiga el papel intermediario de la confianza organizacional en la relación entre la responsabilidad social corporativa (RSE) y los resultados de los empleados.

Marco teórico: basándose en la pirámide de Carroll (Carroll, 1991) adaptada al contexto único de Irak, el estudio explora las dimensiones de la confianza organizacional, las iniciativas de RSE y los resultados tangibles de los empleados.

Diseño/metodología/enfoque: Empleando un enfoque cuantitativo, la investigación se llevó a cabo en cuatro empresas de telecomunicaciones en Irak, con la participación de 359 empleados con al menos un año de experiencia laboral. La recopilación de datos se extendió desde septiembre de 2021 hasta octubre de 2022, logrando una tasa de respuesta encomiable del 97,55%. El modelado de ecuaciones estructurales, utilizando el método de mínimos cuadrados parciales (PLS) y una técnica de arranque que involucra 5.000 remuestreos, evaluó la importancia estadística de las hipótesis.

Hallazgos: El estudio revela una influencia positiva sutil pero notable de la RSE en la lealtad de los empleados, la satisfacción laboral y la intención de rotación. Es importante destacar que la confianza organizacional emerge como un mediador sólido que influye positivamente en los resultados de los empleados.

Implicaciones de investigación, prácticas y sociales: esta investigación sugiere extender el marco conceptual a diversos sectores industriales y entornos geográficos. Además, la inclusión de mediadores alternativos, como la justicia organizacional percibida, merece exploración en estudios futuros.

Originalidad/valor: a diferencia de los estudios que utilizan métricas centradas en Occidente para la RSE, esta investigación adopta un marco conceptual alternativo adaptado al contexto único de Irak, contribuyendo a una comprensión más profunda de la interacción entre la confianza organizacional, las iniciativas de RSE y los resultados de los empleados.

Palavras-chave: Responsabilidade Social Corporativa, Confianza Organizacional, Resultados dos Funcionários, Empresas de Telecomunicaciones, Iraque.

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INTRODUCTION

Recent years have witnessed a notable surge in scholarly attention directed towards the intricate interplay of ethics, morality, and sustainability within the business domain. In response, a multitude of organizations have embarked upon environmental and societal initiatives, prominently exemplified by corporate social responsibility.

The concept of corporate social responsibility (CSR) has garnered considerable attention from researchers and institutions alike, resulting in diverse definitions and discussions. For instance, Murray and Vogel (1997) characterize organizational social responsibility as encompassing behaviors that possess social dimensions across all facets of organizational activities. Subsequently, other scholars (1999) accentuate CSR as a commitment of business leaders to adopting decisions and behaviors congruent with societal values and objectives, thereby fostering favorable outcomes. The sentiment finds resonance in the World Business Council for Sustainable Development (WBCSD, 2000), which defines CSR as an enduring commitment of businesses to ethical conduct, contributing to economic progress while enhancing the quality of life for employees, local communities, and society at large. In line with the Organization for Economic Co-operation and Development (OECD, 2001), CSR is framed as a business's contribution to sustainable development, necessitating the integration of societal and environmental values alongside conventional elements such as profit generation, employee well-being, and consumer accessibility.

Gupta (2002) underscores the comprehensive nature of organizational social responsibility, involving environmental stewardship, integration within local communities, and philanthropic endeavors. Similarly, Mengue and Ozanne (2005) view organizational CSR as a business approach that extends beyond regulatory compliance to consider the broader social consequences of an organization's actions. Mayard (2007) further emphasizes the multifaceted character of social responsibility, extending its scope beyond economic and legal obligations to encompass a deeper commitment to society. Aguilera and colleagues (2007) position CSR as a subset of an organization's values and cultural identity. Importantly, stakeholder theory serves as an integral component of the CSR construct (Mathis, 2007). This comprehensive definition highlights the intertwining of stakeholder interactions and the influence exerted by these parties (Onkila, 2015).

The International Organization for Standardization (ISO, 2018) positions CSR as an organizational responsibility towards the societal and environmental impacts of its decisions and activities. This is underpinned by transparent ethical behavior, aimed at contributing to

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sustainable development and encompassing societal well-being and prosperity, while accounting for the expectations of various stakeholders. This ethos is aligned with relevant laws, international standards of conduct, and integrated across the organization's operations and relationships (ISO 26000). The European Commission (2019) succinctly defines CSR as the accountability of enterprises for their impact on society.

A discernible convergence among these diverse definitions underscores several commonalities, notably the transcendence of legal mandates, a focus on all stakeholders, responsiveness to legal, ethical, philanthropic, and social expectations, and an awareness of the social consequences of organizational actions, along with a commitment to contributing to societal development and problem-solving.

Notably, some studies have focused on the relationship between employee trust and CSR initiatives, The perception that organizations prioritize the interests of all stakeholders is correlated with increased employee trust. This mutual trust, in line with Gouldner's theory (1960), engenders positive employee behavior. Moreover, according to social identity theory, when employees perceive alignment between the organization's CSR initiatives and their own values, they tend to identify more closely with the organization (Brammer et al., 2015). While empirical research has briefly explored the relationship between CSR activities and various stakeholder outcomes, including financial performance, customer satisfaction, and overall business success (Wang and Sarkis 2017; Kang and Kim 2010), results have been inconsistent, precluding broad generalizations (Menz, 2010).

However, amidst this evolving landscape, limited investigation has been conducted into how CSR initiatives specifically facilitate the development and retention of relationships between organizations and their employees (Fu et al., 2014). Moreover, several studies have predominantly employed Western-centric metrics to measure CSR (Turker, 2009; Dhiman & Sharma 2021). In contrast, the current research adopts an alternative conceptual framework, leveraging Carroll's pyramid (Carroll, 1991), adapted to the unique context of Iraq. Against this backdrop, the present study is poised to bridge these gaps in knowledge, offering an original model designed to elucidate the intricate interplay among organizational trust, CSR initiatives, and the tangible outcomes experienced by employees.

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THEORETICAL REFERENCE FRAMWEORK

First: Corporate Social Responsibility and its Impact on Employee Outcomes:

Scholars suggest that how employees view their company's actions in terms of Corporate Social Responsibility (CSR) affects their attitudes and behavior. But only a few studies have looked at employee outcomes in a structured way, considering both their attitudes and actions. This comprehensive approach can help researchers better understand how CSR influences employees (Jones, 2010; Kroh, 2014), and how it links to the organization's goals (De Roeck and Maon, 2018; El Akremi et al., 2018). Many studies have explored the connection between how CSR is perceived and different employee outcomes, like job satisfaction (De Roeck et al., 2014; Valentine and Fleischman, 2008), employee loyalty (Lee and Kim, 2015; Rupp et al., 2013), and the intention to leave the job (Nurhayati et al., 2020).The study by Hashem, Fakhari, and Naftchli (2023) found that banks that are more socially responsible tend to perform better financially.

In the study, the systematic collection of information about how the organization's CSR activities might impact employees is the objective, along with the following predictions:

H1: The economic, legal, ethical, and philanthropic indicators of CSR have a positive effect on job satisfaction.

H2: The economic, legal, ethical, and philanthropic indicators of CSR have a positive effect on employee loyalty.

H3: The economic, legal, ethical, and philanthropic indicators of CSR have a negative effect on turnover intention.

Second: CSR and Building Organizational Trust:

Increasing research attention has been directed towards understanding the connection between CSR activities and the trust employees place in their organizations. Scholars like Yadav et al. (2018) emphasize that employees' views of CSR contribute to their self-worth and confidence, especially when they believe their organizations prioritize all stakeholders' interests. Cultivating trust among employees is pivotal for businesses. However, in the dynamic and intricate landscape of organizations, pinpointing the factors that influence organizational trust is intricate and contingent on context. Trust typically originates at the upper echelons of management and then permeates throughout the organization.

In a study involving 210 Hindu corporate employees, Yadav and Singh (2016) unearthed a significant and positive correlation between perceived CSR and employee trust.

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Similarly, Gaudencio et al. (2017) found that CSR perceptions directly impact employee attitudes and behaviors, mediated by organizational confidence. Through online questionnaires answered by 536 Indian employees, Ghosh (2018) established a robust link between favorable perceptions of the firm's CSR initiatives and a deepened affiliation with the organization. This connection was attributed to the establishment of organizational trust arising from positive organizational perceptions. Analyzing 284 Indian workers, Manimegalai and Baral (2018) identified positive connections between CSR dimensions and employee trust, albeit with varied significance in different circumstances. Lastly, Su and Swanson (2019), using a sample of 441 employees from eight Chinese hotels, validated a positive association between CSR activities and employee trust. Building upon existing research, we propose the following hypothesis:

H4: The economic, legal, ethical, and philanthropic indicators of CSR positively influence organizational trust.

Third: Organizational Trust and its Impact on Employee Outcomes:

The relationship between trust and employee outcomes has garnered considerable attention across organizational studies (Colquitt et al., 2007; Lewicki et al., 2005). Empirical investigations have demonstrated a link between organizational trust and outcomes (Wong et al., 2002). Trust is a pivotal construct spanning various dimensions of organizational performance, as it lays the groundwork for interactions that significantly shape overall effectiveness. Stakeholders who trust an organization display a greater willingness to undertake risks to achieve positive outcomes (Paliszkiewicz, 2012). Building upon these insights, we present the following propositions regarding employee outcomes:

H5: Employees' perceptions of organizational trust have a positive impact on job satisfaction.

H6: Employees' perceptions of organizational trust have a positive impact on employee loyalty.

H7: Employees' perceptions of organizational trust have a negative impact on turnover intention.

Fourth: Organizational Trust, CSR, and Impact on Employee Outcomes:

Research suggests that organizations that ethically manage social concerns tend to foster higher levels of trust among their stakeholders (Hosmer, 1995). Trust is characterized as one party's willingness to expose themselves to the actions of another, based on the anticipation that

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the other party will behave in a certain manner, even without direct monitoring or control (Mayer et al., 1995). The way employees perceive CSR activities is likely to shape their trust levels, as CSR initiatives align individual values with workplace principles, boosting self-perception and self-assurance (Lee et al., 2012). Among salespersons, positive associations have been found between perceptions of CSR activities and organizational trust (Vlachos et al., 2010). Additionally, Lee et al. (2012) discovered that CSR dimensions have a beneficial impact on employees within the hospitality sector. The signaling theory lends insights into the interplay of CSR and organizational trust, suggesting that CSR actions function as positive signals of a company's ethics and values, fostering a favorable impression and amplifying trust among employees (Rupp et al., 2006).
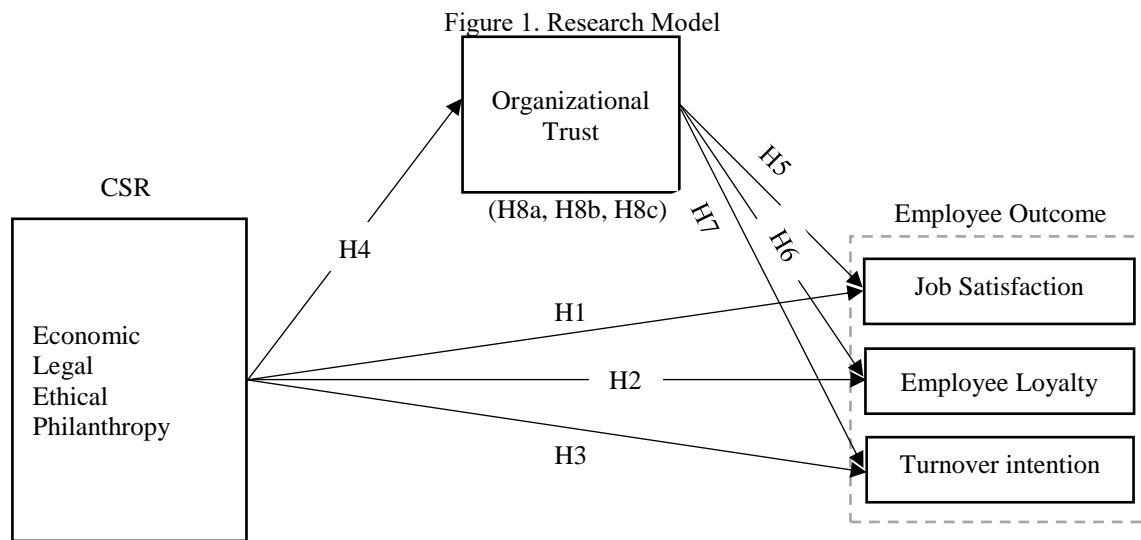
To sum up, the perception of CSR activities significantly shapes organizational trust, subsequently influencing both employee attitudes and broader organizational outcomes (Colquitt et al., 2007; Dirks and Ferrin, 2001). This indicates that trust may act as an intermediary between CSR and employee outcomes. Within this context, the following hypotheses are posited:

H8: Employees' perception of organizational trust serves as a mediator in the link between perception of CSR activities and employee outcomes.

H8a: Employees' perception of organizational trust serves as a mediator in the link between perception of CSR activities and job satisfaction.

H8b: Employees' perception of organizational trust serves as a mediator in the link between perception of CSR activities and employee loyalty.

H8c: Employees' perception of organizational trust serves as a mediator in the link between perception of CSR activities and turnover intention.

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Figure 1. Research Model

Source: Prepared by the authors.

METHODOLOGY

Sampling and Procedure

A quantitative approach utilizing surveys was employed for data collection in this research. Various communication channels, including email, social media platforms like WhatsApp, Viber, and professional networking sites such as LinkedIn, were utilized to maximize participation. The survey targeted employees in Iraq's telecom sector, requiring a minimum of one year's work experience within their respective organizations. Data collection took place between September 2021 and October 2022, following the COVID-19 pandemic.

To determine an appropriate sample size, Microsoft Excel was used along with the formula proposed by Thompson (2012) to ensure the collected sample's adequacy. Initially, a sample of 368 employees was selected. However, the study received 359 valid responses, resulting in a response rate of 97.55%.

Measurement

The constructs in this study were evaluated using a five-point scale, with "strongly agree" corresponding to 1 and "strongly disagree" corresponding to 5. Corporate social responsibility (CSR) was measured across four dimensions: economic, legal, ethical, and philanthropic.

- Economic CSR: Measured using 5 items assessing perceptions of the organization's economic performance (e.g., "Our company continually improves customer service").
- Legal CSR: Assessed through 5 items addressing the organization's adherence to legal standards (e.g., "Our company's services comply with legal requirements").

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- Ethical CSR: Evaluated using 5 items reflecting perceptions of the organization's ethical behavior (e.g., "Our company has a comprehensive code of ethics and guidelines").

- Philanthropic CSR: Gauged via 5 items evaluating the organization's involvement in philanthropic activities (e.g., "Our company encourages collaboration with the community").

The CSR items were adapted from previous studies (Carroll, 1979; Hong, 2019; Kim, 2015; Shin and Thai, 2014).

Organizational trust was measured using 5 items adapted from the works of Crosby et al. (1990), Garbarino and Johnson (1999), and Ko and Cho (2019a). For instance, a sample item is: "Our company strives to meet my expectations." Job satisfaction was measured with multiple items from Brayfield and Rothe's study (1951). Sample items include: "I am quite satisfied with what I am doing at our company." Employee loyalty was assessed using 15 items adapted from Meyer and Allen (1991) and Ibrahim and Al Falasi (2014). Sample items include: "I would be very happy to spend the rest of my career with this organization." Turnover intention was evaluated using 4 items adapted from Babin and Boles (1996) and the turnover intention scale developed by Jung and Yoon (2013). Sample items include: "I sometimes feel compelled to quit my job in my current workplace." Pilot testing was conducted with telecom company employees to refine the questionnaire design, addressing issues related to wording, phrasing, questionnaire flow, and question interpretation.

RESULTS

Demographic Analysis

The findings presented in Table 1 reveal notable demographic insights about the participants. Within the telecom industry, there is a higher representation of male employees compared to females, with 61.55% of survey respondents identifying as men and 38.44% as women. This gender distribution potentially carries implications for perceiving and responding to different components of CSR, consequently influencing employee outcomes within telecom companies. It's noteworthy that a significant portion of telecom employees falls within the younger age bracket, with 24.23% between the ages of 20 to 30 years, 45.96% between 31 to 40 years, 22.28% between 41 to 50 years, and 7.52% aged 50 years and above. This suggests a higher inclination among younger employees towards seeking attributes such as loyalty, job satisfaction, and turnover intention. In terms of education, 15.87% of employees hold master's

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degrees, and 5.84% possess Ph.D. degrees, factors that could potentially impact employee outcomes. The majority of telecom employees, comprising 55.15%, hold bachelor's degrees, while 23.11% possess high school or professional diplomas.

Analyzing professional experience, it is evident that 48.46% of employees have 11 to 15 years of experience, signifying a substantial number of experienced employees that telecom companies heavily rely upon for their operations. Additionally, 23.39% of employees have 6 to 10 years of experience, further contributing to a robust workforce. Conversely, employees with the least years of experience constitute only 3.34% for one year. Lastly, concerning employment levels, the study encompasses a diverse spectrum: 47.07% operating employees, 29.24% supervisors and team leaders, 17.82% managers, and 5.84% directors.

Table 1. Demographic Analysis

Items	Scales	Frequency	Percentage (%)
Gender	Male	221	61.55
	Female	138	38.44
Age	20 – 30 years	87	24.23
	31 – 40 years	165	45.96
	41 – 50 years	80	22.28
	50 years and more	27	7.52
Education Level	High school and professional diploma	57	23.11
	Bachelor degree	198	55.15
	Master degree	83	15.87
	Doctor	21	5.84
Experience	1 years	12	3.34
	Between 2 – 5 years	52	14.48
	Between 6 – 10 years	84	23.39
	Between 11 – 15 years	174	48.46
	16 years and more	37	10.30
Employment level	Operating employee	169	47.07
	Supervisor & team leader	105	29.24
	Manager	64	17.82
	director	21	5.84

Source: Prepared by the authors.

Measurement Model

The study's dataset underwent analysis using the SmartPLS program version 4, a statistical software for social sciences, to address the research inquiries and validate the hypotheses.

The measurement model holds a pivotal role in evaluating how effectively the constructs are explained by the indicators employed in the study. Table 2 showcases factor loadings, Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted (AVE) scores for each construct, affirming their reliability and internal consistency within the model.

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Each item's factor loadings for the constructs exceed the recommended threshold of 0.5, as suggested by Hair et al. (1998), indicating the measurement model's satisfactory reliability. The Composite Reliability (CR), which gauges the internal consistency of latent constructs (Hoffmann and Birnbrich, 2012), surpasses the ideal threshold value of 0.7 (Nunnally, 1978) for each construct in this study, reinforcing the model's internal consistency.

AVE values for all constructs fall between the range of 0.534 to 0.753, surpassing the suggested threshold of 0.5 as outlined by Fornell and Larcker (1981). This attests to sufficient convergent validity. Additionally, the values of Cronbach's Alpha, as displayed in Table 2, meet acceptable standards.

Table 2. Measurement Reliability and Validity

Construct	Item	Factor Loading	Average variance extracted	Composite reliability	Composite reliability	Cronbach's Alpha
CSR			0.534	0.958	0.955	0.954
ECO			0.576	0.872	0.817	0.816
	ECO1	0.755				
	ECO2	0.755				
	ECO3	0.745				
	ECO4	0.770				
	ECO5	0.770				
LEG			0.638	0.859	0.898	0.858
	LEG1	0.822				
	LEG2	0.754				
	LEG3	0.833				
	LEG4	0.785				
	LEG5	0.799				
ETH			0.620	0.891	0.847	0.847
	ETH1	0.764				
	ETH2	0.801				
	ETH3	0.772				
	ETH4	0.802				
	ETH5	0.797				
PHIL			0.622	0.891	0.850	0.847
	PHIL1	0.804				
	PHIL2	0.719				
	PHIL3	0.816				
	PHIL4	0.787				
	PHIL5	0.813				
OT			0.717	0.927	0.904	0.901
	OT1	0.804				
	OT2	0.865				
	OT3	0.842				
	OT4	0.838				
	OT5	0.882				
JS			0.628	0.953	0.948	0.946
	JS1	0.814				
	JS2	0.781				
	JS3	0.823				
	JS4	0.818				

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	JS5	0.775				
	JS6	0.749				
	JS7	0.700				
	JS8	0.823				
	JS9	0.834				
	JS10	0.764				
	JS11	0.818				
	JS12	0.800				
EL			0.599	0.957	0.955	0.952
	EL1	0.764				
	EL2	0.774				
	EL3	0.767				
	EL4	0.866				
	EL5	0.817				
	EL6	0.806				
	EL7	0.809				
	EL8	0.834				
	EL9	0.692				
	EL10	0.689				
	EL11	0.676				
	EL12	0.836				
	EL13	0.784				
	EL14	0.665				
	EL15	0.794				
TI			0.753	0.924	0.893	0.890
	TI1	0.870				
	TI2	0.873				
	TI3	0.882				
	TI4	0.844				

Source: Prepared by the authors based on the outputs of the statistical program SmartPLS 4.

The model's discriminant validity was evaluated using the Fornell and Larcker criteria. According to these criteria, to establish discriminant validity, the square root of the AVE for each construct should surpass its correlation with other constructs. As illustrated in Table 3, the measurement model confirms discriminant validity.

Table 3. Discriminant Validity by Fornell-Larcker Criterion

	CSR	ECO	EL	ETHI	JS	LEG	OT	PHIL	TI
CSR	0.731								
ECO	0.920	0.759							
EL	0.701	0.600	0.774						
ETHI	0.938	0.812	0.685	0.787					
JS	0.674	0.566	0.949	0.654	0.793				
LEG	0.944	0.846	0.673	0.841	0.638	0.799			
OT	0.743	0.636	0.901	0.732	0.846	0.712	0.847		
PHIL	0.927	0.791	0.645	0.837	0.644	0.825	0.681	0.789	
TI	-0.608	-0.507	-0.753	-0.590	-0.779	-0.576	-0.698	-0.582	0.868

Source: Prepared by the authors based on the outputs of the statistical program SmartPLS 4.

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Hypothesis Testing

During the second phase, hypothesis testing was executed using the bootstrapping procedure with a resampling technique involving 5,000 iterations to establish the statistical significance of the hypotheses (Hair et al., 2017). The research scrutinized Corporate Social Responsibility (CSR) as the independent variable and Organizational Trust (OT), Job Satisfaction (JS), Employee Loyalty (EL), and Turnover Intention (TI) as the dependent variables. The outcomes of the structural model, as displayed in Table 4, provide substantial support for the proposed hypotheses. Overall, all hypotheses are upheld, with the exception of the association between CSR and EL, which was determined to be statistically insignificant. Conversely, the findings indicate that CSR directly yields a positive influence on JS, a negative influence on TI, and a positive influence on OT. Additionally, the study revealed that CSR indirectly exerts positive impacts on JS and EL, while also indirectly engendering a negative effect on TI, mediated by OT.

Table 4. Results of the Structural Model

Structural path	Direct/indirect effect	T-Value	P-Value	conclusion
CSR -> JS	0.100	2.182	0.029	*H*1 supported
CSR -> EL	0.071	1.660	0.097	*H*2 not supported
CSR -> TI	-0.198	3.392	0.001	*H*3 supported
CSR -> OT	0.743	28.152	0.000	*H*4 supported
OT -> JS	0.772	20.067	0.000	*H*5 supported
OT -> EL	0.848	23.620	0.000	*H*6 supported
OT -> TI	-0.552	10.344	0.000	*H*7 supported
CSR -> OT -> JS	0.574	15.679	0.000	*H*8a supported
CSR -> OT -> EL	0.630	17.639	0.000	*H*8b supported
CSR -> OT -> TI	-0.410	9.536	0.000	*H*8c supported

Source: Prepared by the authors based on the outputs of the statistical program SmartPLS 4.

Mediation Analysis

The mediating role of organizational trust (OT) and its indirect effects on job satisfaction (JS), employee loyalty (EL), and turnover intention (TI) were examined using the bootstrapping technique with 5,000 resamples, as shown in Table 4. To assess the mediation effect within the model, both direct and indirect effects were analyzed, following the methodology outlined by Preacher and Hayes (2008).

The results of the analysis reveal the following insights:

1. The specific indirect effect of CSR → OT → JS is 0.574, with a highly significant P-value (0.000). This indicates that the relationship between CSR and job satisfaction is

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partially mediated by organizational trust (OT), resulting in a positive indirect effect of 0.574.

2. The specific indirect effect of CSR → OT → EL is 0.630, also with a highly significant P-value (0.000). This suggests that the impact of CSR on employee loyalty (EL) is partially mediated by organizational trust (OT), leading to a positive indirect effect of 0.630.

3. The specific indirect effect of CSR → OT → TI is -0.410, again with a highly significant P-value (0.000). This demonstrates that the relationship between CSR and turnover intention (TI) is partially mediated by organizational trust (OT), resulting in a negative indirect effect of -0.410.

These findings provide valuable insights into the underlying pathways through which CSR influences the outcome variables (JS, EL, and TI). By unraveling these mediation mechanisms within the research model, this analysis contributes to a deeper understanding of the intricate relationships between the studied variables.

DISCUSSION

The present study delved into the influence of employees' perceptions of corporate social responsibility (CSR) and organizational trust (OT) on employee outcomes, including job satisfaction, employee loyalty, and turnover intention, within Iraq's telecom sector. The empirical results shed light on several noteworthy findings.

Firstly, the study's empirical findings affirm the positive impact of CSR on job satisfaction, aligning with prior research outcomes (Azim et al., 2014; Zafar & Ali, 2016). However, the influence of CSR on employee loyalty did not prove to be statistically significant, in line with observations by Ngo, Tran, and Luu (2021). Moreover, the observed negative relationship between CSR and turnover intention mirrors outcomes seen in other global contexts, signifying that heightened perceptions of an organization's CSR involvement correspond to reduced intentions to leave (Farooq et al., 2019; Castro-González et al., 2021; Virador and Chen 2023).

Secondly, the research findings substantiate the final two hypotheses, underscoring the pivotal mediating role played by organizational trust between CSR and employee outcomes. Specifically, organizational trust emerges as a potent mediator linking CSR perceptions with both job satisfaction and employee loyalty, echoing previous research (Chaudhary 2017; Lin and Liu 2017). This implies that in the Iraqi context, when employees perceive their

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organizations as actively participating in CSR initiatives, their trust in the organization elevates, leading to diminished intentions to depart.

The empirical insights unveiled here illuminate how CSR pursuits transcend the surface notion of societal giving. Instead, they tangibly influence the emotional bonds employees develop with their organizations, motivating heightened engagement and shaping decisions to remain or seek alternatives. Furthermore, these findings corroborate the viewpoint that organizational trust acts as a bridge between CSR and employee outcomes. In essence, CSR initiatives kindle trust among employees, yielding improved outcomes, a conclusion aligned with established studies (Hansen et al., 2011; Singh & Srivastava, 2016).

In summation, this study underscores the critical significance of both corporate social responsibility (CSR) and organizational trust in molding employee outcomes within Iraq's telecom sector. The engagement in CSR endeavors, coupled with trust cultivation, not only bolsters job satisfaction but also curtails turnover intention, ultimately fostering a constructive and engaged workforce.

Theoretical Contributions and Managerial Implications

The outcomes of this study carry substantial theoretical and practical significance. On the theoretical front, this research enriches our comprehension of how Iraqi employees perceive their organizations' involvement across various dimensions of corporate social responsibility (CSR), and how these perceptions subsequently curtail turnover intentions through the augmentation of organizational trust. While prior literature has established a clear link between CSR and a spectrum of job-related attitudes and behaviors (Freire et al., 2022; Turker, 2009; Wang et al., 2020), this study holds the distinction of being the inaugural endeavor to explore the nexus of CSR, organizational trust, and employee outcomes (job satisfaction, employee loyalty, and turnover intention) within the purview of Iraqi employees. The results underscore the salience of CSR activities in molding the interpersonal dynamics between Iraqi employees and their employers, fostering elevated dedication, involvement, absorption, and commitment in the workplace. In this way, the study advocates that the micro-level effects of CSR outcomes transcend geographical boundaries.

On a pragmatic note, the study's findings underscore the imperative for organizations to allocate more resources toward CSR initiatives and endeavors that align with the priorities of their stakeholders. Implementing transparent and effective communication strategies becomes pivotal in elevating stakeholder awareness of organizational practices. Through such measures,

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organizations can effectively avert the loss of key personnel and cultivate a more engaged workforce. These communication endeavors hold the key to engendering employee participation in CSR undertakings (Collier and Esteban, 2007) and fostering employees as conduits of CSR principles in their everyday tasks. Recognizing that CSR activities and organizational trust possess a strong link to the assessed employee outcomes (job satisfaction, employee loyalty, and turnover intention), organizations are encouraged to embrace contemporary paradigms of human resource management. Approaches like socially responsible human resource management (Barrena-Martinez et al., 2018; Omidi and Dal Zhotto, 2022) or sustainable human resource management (Aust et al., 2020; Macke and Genari, 2019) can be strategically employed to cultivate favorable outcomes.

Iraqi businesses are not doing enough to fulfill their social responsibilities, even though this is especially important during the COVID-19 pandemic. CSR is a way for businesses to show their commitment to society by participating in social activities (Saad & Yaaqoob, 2022).

Within the domain of Iraq's telecom companies, focusing on bolstering the local community in areas such as education, healthcare, charitable institutions, and infrastructure development emerges as pivotal. Proactively contributing to addressing societal challenges and navigating crises, such as the ongoing pandemic, significantly bolsters CSR endeavors, thus engendering a positive societal impact.

Limitations And Future Research

It's important to acknowledge several limitations that have implications for the interpretation of the study's findings and suggest directions for future research.

The study was carried out against the backdrop of the extraordinary circumstances of the global COVID-19 pandemic, potentially exerting varying impacts on the telecom sector compared to normal conditions. Consequently, caution is warranted when interpreting the results within the pandemic's specific context. Additionally, the research sample was geographically limited to Baghdad and Erbil, excluding other Iraqi cities. Broadening the sample to encompass diverse cities would enhance the representativeness of the study's insights into the nation's telecom sector. The researcher also encountered difficulties in the official distribution of questionnaires within some organizations. Moreover, a dearth of specific data on social responsibility spending by the participating organizations and a lack of comprehensive databases constrained the investigation of the financial dimensions of CSR initiatives.

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Nonetheless, the study yields invaluable perspectives into the interplay between CSR, organizational trust, and employee outcomes within Iraq's telecom sector. Future research should heed these limitations as stepping stones to advance the comprehension of CSR's ramifications on both employees and organizations. The ensuing recommendations provide a blueprint for future studies:

1. Exploring Mediating and Moderating Factors: Further exploration into the mediating and moderating factors shaping the CSR-employee outcomes relationship is warranted. Investigating how elements like organizational justice, perceived social impact, ethical climate, and organizational identification might act as potential mediators or moderators could unveil intricate dynamics within this relationship.

2. Diverse Organizational Contexts: Broadening the study's scope to encompass various types of organizations, such as family businesses, small enterprises, travel ventures, and governmental bodies, could unveil CSR's varying impacts and effectiveness across diverse contexts. This diversified approach would yield a comprehensive understanding of CSR's implications across various sectors.

3. Multi-Level Analysis: Incorporating multi-level analysis techniques could offer a more nuanced understanding of CSR's influence at both individual and organizational tiers. By delving into how individual-level factors (e.g., employee values, demographics) and organizational-level factors (e.g., leadership, organizational culture) interact with CSR to influence employee outcomes, a more comprehensive comprehension of the underlying mechanisms can be attained.

CONCLUSION

To conclude, this study stands as a significant contribution to the understanding of the dynamics involving CSR activities, organizational trust, and employee outcomes within Iraq's telecom sector during the aftermath of the COVID-19 pandemic. The empirical findings bolster the notion of the positive and direct impact of CSR initiatives on job satisfaction, and to some extent, on employee loyalty, concurrently curbing the propensity for turnover intentions. Furthermore, a compelling revelation emerges concerning the robust and positive direct influence of CSR endeavors on organizational trust. This, in turn, exerts an influential sway on both job satisfaction and employee loyalty, effectively dampening the inclination toward turnover intentions. These discerned relationships accentuate the pivotal role played by organizational trust as a mediator, adeptly steering the trajectory toward favorable employee

outcomes. Ultimately, this study's findings offer actionable insights for organizations striving to elevate employee well-being and cultivate a constructive work environment through well-structured CSR ventures.

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