

**A Study on Employees' Perception about Corporate Social Responsibility in
Service sector**

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***Abstract:** Corporate Social Responsibility (CSR) denotes running a business in a way that exhibits responsibility for the social and environmental effect generated by the business. CSR signifies a commitment to framing policies that incorporate responsible practices into everyday business operations, and to reporting on advancement made towards executing these practices. Employee's perception is highly significant for every organization because the way individuals feel may influence their decisions, their approach towards work, eventually affecting the performance of an organization as a whole. When the employees realize that their company does not care for them, they may put in less effort while working and this is generally called as organizational behaviour. The study is a pioneering endeavour to examine the perception levels of employees from service sectors, in terms of demographic variables such as gender, age, designation and experience, and type of organization.*

Keywords: CSR, shareholders, stakeholders, community, technology, capital.

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Introduction

In the present business scenario, the main criterion for a company to be successful is the maximization of profit and their shareholder's investment particularly in the era of globalization. Ever since the dawn of the 20th century, effect of a business on the economic, social and political fronts has become the chief area of concern for every organization. (Turk r, 2006) Companies are not merely needed to be committed to employees internally but they are also responsible to the society outside. This gives way to the emerging significance of the CSR term. The recent studies point to the fact that CSR emphasizes on organizations to assign substantial capital for the welfare of the community, organizations are encouraged to spend more resources on this rather as a form of investment as it is advantageous to both the organization itself and its stakeholders (Ali, Rehman, Ali, Yousaf, & Zia, 2010).

CSR is defined as the practice of an establishment in earning profit in an ethical manner and showing respect for the society, environment, shareholders, employees and other stakeholders as a general impression. Whereas, the exercise of CSR initiatives in an establishment mirrors the degree of its commitment towards the employees and it is utilized as a guideline for the establishment to gauge the perceptions of employees in organizational commitment related to CSR. Since the year 1990, the consciousness of business houses towards the practice of CSR in India was created.

CSR in Indore region is broadly related to four key focal areas which include environment, the way to effectively decrease the pollution of emissions to the environment; the community, on what is the contribution of organizations towards the community such as adopting a school or other such indulgences; the marketplace that comprises of the promotion of eco-friendly products to customers or indulging in morally earning practices. Lastly, it is the workplace that comprises of providing a work environment, which is conducive to the employees.

Service industry started escalating with knowledge intensive organizations leveraging the quick technological changes after the information technology revolution. These progresses occurred under the sensor, with not many people recognizing that a great shift in pattern was on its way. Technology brought innovative ways of doing business as the computing power, data storage capacity and data transmission capacity was amplified. Actually, every new improvement in technology is ahead than the previous one. Consequently, technology became all pervasive and nearly universally reachable.

Telecom connectivity has tremendously increased and currently India has the second-largest mobile subscriber base in the world, which reaches over two-thirds of our population. Farmers are now in a better position as they have direct access to information on pricing; earlier they had to depend on the middlemen. Now markets and information are within everybody's reach.

The banking industry has been leading these developments and ICICI Bank was one of the pioneers in embracing technology and advancement in banking giving way to extension of

services and credit to the retail customer. Jan Dhan Yojana announced by the Prime Minister of India is a further continuation of Technology adoption.

The scheme is being moved at an exceptionally high speed and intends to make the banking system accessible to a huge number of consumers and small-scale industries. Through the account, various advantages offered by the government will reach an enormous scale of 100 million families or about 400 million individuals leading further to the enhancement of prospects and rollout of services. The next upsurge intends to make loans accessible to individual entrepreneurs and the smallest of businesses. There will be a requirement of new models to stretch over 45 million small and budding enterprises, further requiring a systematized impetus from the Service sector.

The systematized retail sector has led to making the consumer of our country more brand conscious by presenting numerous alternatives across goods and the supply chain has become more efficient. Simultaneously, it has also managed to deliver the advantages of proficiency in the form of savings to the final consumer. Now the e-commerce and online retail stores are growing at a tremendous speed.

Hence, this research aims at finding out the most pertinent factors influencing the employees' perceptions towards the CSR practices. By the end, the employees and the organizations will develop an understanding and have a clearer picture regarding the factors related to CSR practices, which influence employees' perceptions about the Corporate Social Responsibility practices. Since employee perception is so vital to an establishment, researchers are evolving a theoretical framework on the way CSR practices influence employees' perceptions in a company, which will be discussed throughout the whole research.

Review of Literature

Parker et al. (2003) found “employee perception of CSR and their behavioral relationship consequences have not been identified appropriately. Known that employees' perceptions will influence individual behaviors significantly, employees' perceptions regarding CSR is understood to envisage individual level effect like organizational commitment, in-role behavior (IRB) and extra-role behavior (ERB)”.

Weick (1995) says that “employee perception differs from person to person as it represents employees' understanding of organizational activities and sense making process”. Subsequently, “this kind of perception will give way to employees' attitudinal and behavioral reaction” as studied by Rodrigo & Arenas (2008).

Riordan et al., (1997) established that “employee's perceptions of corporate image can affect job satisfaction in an optimistic manner, and adversely affect profit and profit objectives by

reinforcing their identification with the company”. According to **Pratt (1998)**, “organizational identification is the extent to which members of the company observe that the defining attributes of the company and their own are common. According to the social identity theory, individuals have a tendency to strengthen their self-esteem and augment their self-image by identifying with groups and establishments known for their social commitment and accountability”.

Pivato et al. 2008 contend that “although a substantial amount of research has been conducted in the field of CSR, literature resulting from it is restricted in a significant manner i.e. effect of CSR activities on the in-house stakeholders—the employees”. According to **Balmer and Greyser (2002)** “employees’ perceptions and viewpoints about a company’s values and devotion to society are vital in molding their conduct towards the firm and the management, but this important feature of CSR has carelessly been overlooked by the researchers of this field”. **Aguilera et al., (2007)** supported this opinion contending that “so far, not much study has been done on the employees as a unit of scrutiny in the research conducted in the field of CSR. Moreover, they believe that although the CSR initiatives hold a lot of relevance for employees’ approaches and conducts, still this aspect of CSR remains to be examined by the OB and HRM researchers”.

Ellis, A. D. (2008) refers to a term “Personal Social Actions (PSA) PSA—the activities that do not include CSR initiatives undertaken by the firm that have no employee involvement such as community grants, donations, corporate-wide sustainability programs, and in-kind donations—and says that employees who have the opportunity to personally and directly engage in personal social actions (pro social behavior to the outside community, not to those in organization) will experience stronger positive outcomes than those employees in organizations who do not have the opportunity to act directly or those who choose not to”.

Coldwell, (2000) did a theoretical and empirical research on the perceptions and expectations of Corporate Social Responsibility. This research centers on “the issue of variations in individual perceptions and expectation of Corporate Social Performance (CSP) and there is proof to support possible underlying connections between CSP, Corporate Reputation (CR) and Corporate Financial Performance (CFP). In the research a five point Likert-type scale was employed, stretching between—strongly agree to—strongly disagree and other data item in the questionnaire incorporated: age, gender, ethical group and home language. It was established that the perception/expectation of CSP gap is not one comprising only of two parallel lines but where the likelihood of a joining could happen”.

Ellis A. D. (2009) throws light on “an elusive point and contends that the knowledge of social responsibility policies among the employees may be equally or more important than firms’ actual CSR policies themselves for there is a possibility of employees having confusions regarding their organization’s policies. If employees do not have sufficient knowledge about their organization’s

CSR initiatives, then they will not have any effect on employees' outlooks or conducts. According to the researcher when employees have knowledge about an organization's CSR initiatives, an anticipation as a psychological contract is formed, and on the contrary, misunderstandings of CSR initiatives may give way to inadvertent influences, like disappointment that the organization is unable to utilize the resources efficiently". Nevertheless, **Sen and Bhattacharya (2001)** believe that "mere knowledge of CSR activities is not enough to incite positive results. To a certain extent, employees must also perceive the CSR initiatives to be efficient and in conjunction with the organization's actions or ethics". Bhattacharya & Sen (2004) go to the extent of suggesting the employees "to try to evaluate the intents of the firm regarding its expenditure on CSR initiatives and to find out the reasons behind the firm's engagement in the specific activity".

Objectives of the Study

- To study the employees' perceptions towards CSR practices in Service sector with respect to employees' gender.
- To examine the employees' perceptions towards CSR practices in Service sector with respect to employees' age.
- To identify the employees' perceptions towards CSR practices in Service sector with respect to employees' designation.
- To observe the employees' perceptions towards CSR practices in Service sector with respect to employees' experience.
- To study the employees' perceptions towards CSR practices in Service sector with respect to type of organization.

Hypotheses of the Study

H₀₁: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to gender.

H₁₁: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to gender.

H₀₂: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to age.

H1₂: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to age.

H0₃: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to designation level.

H1₃: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to designation level.

H0₄: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to the amount of experience.

H1₄: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to the amount of experience.

H0₅: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to type of organization.

H1₅: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to type of organization.

Research Methodology

Universe: Indore MP Region.

Research Type: Descriptive

Samplings unit: Employee of various companies working in service sector.

Sample size: 175

Sampling technique: Convenient

Tools for data collection: A self-designed questionnaire based on literature review was prepared and used to collect data.

Tools for data analysis: Normality, Reliability test, t test and ANOVA have been applied.

Analysis and Interpretation

Normality test- Most statistical tests are based on the assumption that the data are normally distributed therefore; there is a need to check the distribution. The Kolmogorov- Smirnov Statistic tests the hypothesis that the data is normally distributed. A low significance value, less than 0.05 indicates that the distribution of the data differs significantly from a normal distribution. The results of the test show that the assumption holds good for the data. The data is normally distributed (2.594) (Table 1).

Reliability test- Reliability test tests the reliability of CSR Practices, using the Coefficient (Cronbach Alpha). Reliability of data is (.774) (Table 2) which is excellent. According to different theories of reliability, value above 0.6 is appropriate, low value below 0.5 suggests that reliability may not be appropriate.

t-test and ANOVA

H₀₁: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to gender.

H₁₁: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to gender.

When the perceptions of employees were analyzed with respect to gender, the value of significance for gender was found to be $p=.209$ (Table 3) which is greater than the significance value of .05 which means that the null hypothesis is accepted (H_{01}). Therefore, it may be concluded that there is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to gender.

H₀₁: Stands Accepted
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Independent Samples Test			
		Levene's Test for Equality of Variances	t-test for Equality of Means

		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
	Equal variances assumed	1.594	.209	.119	173	.905	.12237	1.02790	-1.90648	2.15122
	Equal variances not assumed			.116	143.506	.908	.12237	1.05378	-1.96056	2.20530

Table: 3

There was no significant difference in the scores for male (M= 64.95, SD=5.79) and female (M=64.82, SD=_7.79) conditions; $t(173) = .119$, $p = .905$

Testing mean of Gender in Service Sector

Group Statistics				
Gender	N	Mean	Std. Deviation	Std. Error Mean
Male	95	64.9474	5.78768	.59380
Female	80	64.8250	7.78635	.87054

Table: 3(a)

Results:

The perception level of male is almost equal to the female employee of the Service sector as the ostatistics shows the mean score of male is (X=64.9474) and the female mean score is (X=64.8250)

These results show that there is no significant difference between the perception levels of male employees and female employees towards CSR practices in Service sector.

Perceptions of men and women towards CSR practices in Service sector are same – that is, both groups tend to think that their organizations are doing pretty well as corporate citizens. In the

current business scenario, men and women are equally concerned about their social responsibilities, which could be the reason why their perceptions about CSR practices are same.

A large number of researches conducted indicate “no ethical difference between the perceptions of male and female respondents” (Atakan et al. 2008). Friedman (1987) approves that “apparent gender related differences in ethical values are well at the popular level, that is, both men and women still are of the opinion that there is a difference between the moralization of males and females. However, there is less evidence for the acceptance of these perceived gender related differences, but there is an empirical evidence of gender affecting the ethical viewpoints, which continuously offers confused and many times conflicting outcomes”. Ford and Richardson (1994), while analyzing empirical articles reviewing business ethics subjects, found “14 studies of gender differences; of which, 7 studies suggested at least some situations wherein women were expected more to act ethically than men”. Likewise, Borkowski and Ugras (1998), a Meta analysis by considering the connection between gender and ethical perception, indicate that according to most researches, “females judge ethical infractions more than the males”. Guffey and McMillan (1996) infer that “as compared to the men of academic misconduct, women accounting majors were less tolerant”.

H₀₂: There is no significant difference in employees’ perceptions towards CSR practices in Service sector with respect to age.

H₁₂: There is a significant difference in employees’ perceptions towards CSR practices in Service sector with respect to age.

A one-way ANOVA was conducted to compare the effect of CSR practices on employees’ perceptions in 21-30 Yrs., 31-40 Yrs. and 41-50 Yrs. age groups.

The employees’ perceptions in Service sector with respect to age is analyzed, the value of significance was found to be $p=.000$ (table 4) which is less than significance value of .05 which rejects the null hypothesis. Therefore, it may be concluded that there is a significant difference in employees’ perceptions in Service sector with respect to age.

H₀₂:Stands Rejected

ANOVA

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	1051.418	2	525.709	13.128	.000
Within Groups	6887.519	172	40.044		
Total	7938.937	174			

Table: 4

There was a significant effect on employees' perceptions between age groups at the $p < .05$ level for the three conditions [$F(2, 172) = 13.13, p = 0.000$].

Testing mean of different age groups

Descriptives								
Age Group	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
21-30 Yrs	91	63.0879	7.39917	.77564	61.5470	64.6289	38.00	73.00
31-40 Yrs	48	64.8750	5.51834	.79650	63.2726	66.4774	53.00	75.00
41-50 Yrs	36	69.4722	3.88761	.64793	68.1568	70.7876	60.00	76.00
Total	175	64.8914	6.75471	.51061	63.8836	65.8992	38.00	76.00

Table: 4(a)

Result:

Post hoc comparisons using the Tukey HSD test indicated that the mean score for the 41-50 yrs age group ($M = 69.47, SD = 3.89$) was significantly different from the 31-40 yrs age group ($M = 64.87, SD = 5.52$). However, the 21-30 yrs age group ($M = 63.09, SD = 7.39$) did not significantly differ from 31-40 yrs age group.

Analysis between different age groups						
Multiple Comparisons						
(I)Age	(J) Age	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
21-30 Yrs	31-40	-1.78709	1.12884	.256	-4.4559	.8817
	41-50	-6.38431*	1.24594	.000	-9.3299	-3.4387
31-40 Yrs	21-30	1.78709	1.12884	.256	-.8817	4.4559
	41-50	-4.59722*	1.39520	.003	-7.8957	-1.2987
41-50 Yrs	21-30	6.38431*	1.24594	.000	3.4387	9.3299
	31-40	4.59722*	1.39520	.003	1.2987	7.8957

Table: 4(b)

Results:

A Tukey post-hoc test indicates that no significant difference was found between the age groups 21-30 yrs and 31-40 yrs groups p-value (.256) which is greater than significance value (.05), but a significant difference was revealed between (21-30) and (41-50) age groups p-value (.000) and 31-40 age groups with 41-50 age groups p-value (.003) which is less than significance value (.05).

Taken together, these results suggest that employees of older age group are more inclined towards CSR practices of the company. Specifically, our results suggest that when employees are young they do not understand the importance of CSR. However, it should be noted that when the maturity level of employee increases he has more concerns towards CSR practices of the company.

Some studies suggest that “senior employees indicated higher organizational commitment because of lesser job opportunities” (Kooij, Jansen, Dijkers, & Delange, 2009) but other researches (Vitell & Singhapakdi, 2008) found that “age only influences organizational commitment in the employees having high job contentment. A noteworthy positive relationship has been seen between age and organizational commitment and it was pointed out that senior employees with shorter tenure were appreciative of the firm’s social practices because they had encountered adverse effects of economic fluctuations” (Brimeyer, Perrucci, & Wadsworth, 2010). They also stated that “employees with 10 years or short job tenure indicate negative relationship between education and organizational commitment but their degree of commitment rises with their age”. Natarajan and Nagar (2011) concluded that “workers having longer organizational tenure had greater organizational commitment and job satisfaction”.

H₀₃: There is no significant difference in employees’ perceptions towards CSR practices in Service sector with respect to designation level.

H₁₃: There is a significant difference in employees’ perceptions towards CSR practices in Service sector with respect to designation level.

When the perceptions of employees were analyzed with respect to designation level, the value of significance for designation level was found to be $p=.001$ (Table 5) which is less than the significance value of .05 which means that the null hypothesis is rejected (H₀₃). Consequently, it may be concluded that there is a significant difference in employees’ perceptions in Service sector with respect to designation level.

H₀₃ : Stands Rejected

Independent Samples Test								
Levene's Test for Equality of Variances		t-test for Equality of Means						
F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	

								Lower	Upper
Equal variances assumed	11.094	.001	-4.743	173	.000	-4.61667	.97343	-6.53799	-2.69534
Equal variances not assumed			-4.483	120.743	.000	-4.61667	1.02990	-6.65568	-2.57766

Table: 5

There was not a significant difference in the scores for Executive (M=62.25, SD=7.74) and Manager (M=66.87.82, SD=5.12) conditions; $t(173) = .001$, $p = .000$

Testing mean of Designation level in Service Sector					
Group Statistics					
Designation level		N	Mean	Std. Deviation	Std. Error Mean
Executive		75	62.2533	7.74089	.89384
Manager		100	66.8700	5.11614	.51161

Table: 5(a)

Result:

The levels of perception of executives are lower than those of the employees of the rank of manager in Service sector as the statistics show the mean score of executives is (X=62.25) and that of the manager is (X=66.87)).

These results point out that there is significant difference between the perception levels of the Executive level employees and Manager level employees towards CSR practices in Service sector.

The result showed that employees working on different designations in Service sector had different levels of perceptions and outlooks related to CSR. Employees working at Manager level had raised level of perceptions and outlooks than employees working at Executive level. The probable cause is that the supervisory level employees or managers are those who recognize the

policies and objectives of the organization, and participate in the framing of rules and regulations and allocation of responsibilities. Thus, there is a greater possibility of them having higher level of perceptions and expectations toward CSR practices as compared to the executive level employees.

Diez, Gago, García, & Campillo, 2013; Stawiski et al. (2010) points out that “top level managers perceive the CSR policies of their firm in a positive manner as they have a great sense of belonging and are in charge of making crucial decisions including that of CSR”. Likewise, “employees at the top in the firm are also most committed to the firm and are more optimistic about the firm’s CSR determinations” (Berger, Cunningham, & Drumwright, 2006). Bartel (2001) found that “people working at higher ranks have greater degree of self-esteem, which is associated with their employer, have higher interpersonal cooperation, have greater work effort and have a greater degree of sense of organizational identity”

H₀₄: There is no significant difference in employees’ perceptions towards CSR practices in Service sector with respect to the level of experience.

H₁₄: There is a significant difference in employees’ perceptions towards CSR practices in Service sector with respect to the level of experience.

A one-way ANOVA was conducted to compare the effects of CSR practices on employees’ perceptions in Service sector in 0-5 yrs, 5-10 yrs, 10-15 yrs and 15-20 yrs experience groups.

The employees’ perceptions in Service sector with respect to experience level was analyzed, the value of significance was found to be $p=.000$ (table 6) which is less than significance value of .05 which rejects the null hypothesis. Therefore, it may be concluded that there is a significant difference in employees’ perceptions in Service sector with respect to experience level.

H₀₄:Stands Rejected

ANOVA					
	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	1433.212	3	477.737	12.557	.000
Within Groups	6505.725	171	38.045		
Total	7938.937	174			

Table 6

There was a significant difference in employees’ perceptions between experience level groups at the $p<.05$ level for the four conditions [F (3, 174) = 12.55, P = 0.000].

Testing mean of different Experience group								
Descriptives								
Experience Level	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
0-5 Yrs	77	62.3636	7.80673	.88966	60.5917	64.1355	38.00	71.00
5-10 Yrs	32	66.5000	4.54369	.80322	64.8618	68.1382	59.00	75.00
10-15 Yrs	43	64.9535	4.79063	.73056	63.4791	66.4278	53.00	71.00
15-20 Yrs	23	71.0000	3.50325	.73048	69.4851	72.5149	64.00	76.00
Total	175	64.8914	6.75471	.51061	63.8836	65.8992	38.00	76.00

Table: 6(a)

Results:

Post hoc comparisons using the Tukey HSD test indicated that the mean score for the 15-20 yrs experience group ($M = 71.00$, $SD = 3.50$) was significantly different from the 0-5 yrs group ($M = 62.36$, $SD = 7.81$), 5-10 yrs experience group ($M=66.50$, $SD=4.54$) and 10-15 yrs experience group ($M = 64.95$, $SD =4.79$).

Analysis in between different Experience group						
Multiple Comparisons						
		Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
0-5 Yrs	5-10 Yrs	-4.13636*	1.29731	.009	-7.5022	-.7705
	10-15 Yrs	-2.58985	1.17425	.126	-5.6364	.4567
	15-20 Yrs	-8.63636*	1.46568	.000	-12.4390	-4.8337
5-10 Yrs	0-5 Yrs	4.13636*	1.29731	.009	.7705	7.5022
	10-15 Yrs	1.54651	1.44003	.706	-2.1896	5.2826
	15-20 Yrs	-4.50000*	1.68613	.041	-8.8746	-.1254
10-15 Yrs	0-5 Yrs	2.58985	1.17425	.126	-.4567	5.6364
	5-10 Yrs	-1.54651	1.44003	.706	-5.2826	2.1896
	15-20 Yrs	-6.04651*	1.59340	.001	-10.1805	-1.9125
15-20 Yrs	0-5 Yrs	8.63636*	1.46568	.000	4.8337	12.4390
	5-10 Yrs	4.50000*	1.68613	.041	.1254	8.8746
	10-15 Yrs	6.04651*	1.59340	.001	1.9125	10.1805
* The mean difference is significant at the 0.05 level.						

Table:6(b)

Results:

A Tukey post-hoc test indicated no statistically significant differences between the experience groups 0-5 yrs and 10-15 yrs. groups p-value (.126) and 5-10 yrs. and 10-15 yrs group p-value (.706) but there was a significant difference indicated between 0-5 yrs and 5-10 yrs groups p-

value (.009) and 0-5 yrs and 15-20 yrs p-value (.000) and also 5-10 yrs and 15-20 yrs groups p-value (.041) and 10-15 yrs group and 15-20 yrs group p-value (.001).

The results point to the fact that employees who had different periods of employment had different levels of perceptions pertaining to CSR practices. Period of employment is regarded as a crucial factor that gives way to differences of employees' perceptions and outlooks. It is probable that employees with a longer period of employment acknowledge CSR policy, operation and performance of the firm and consequently have improved understanding of CSR practices than employees having shorter period of employment. This is proved by the results of this study, which found that employees having a period of employment of over 5 years had higher level of perceptions and expectations towards CSR than those having less than 5 years.

The level of perceptions and expectations related to CSR depends upon various duration of employment of the workers. Chunu (2009), who says that "workers having different duration of service had different levels of perceptions and expectations towards the performance of public official council. Duration of service is regarded as a significant element, which is responsible for the difference of employee's perceptions and expectations. Probably, the workers with a longer duration of service recognize CSR policy, operation and performance of the organization and therefore have more expectations than workers having shorter duration of service. This is in agreement with the findings of this research, which revealed that workers having more than 5 years of service displayed higher level of perceptions and expectations related to CSR than those having less than 5 years of service".

H₀₅: There is no significant difference in employees' perceptions towards CSR practices in Service sector with respect to type of organization.

H₁₅: There is a significant difference in employees' perceptions towards CSR practices in Service sector with respect to type of organization.

A one-way ANOVA was conducted to compare the effects of CSR practices on employees' perceptions in Service sector in Public sector, Private sector (national) and Private sector (MNC) groups.

The employees' perceptions in Service sector with respect to the type of organization is analyzed, the value of significance was found to be $p=.000$ (table 7) which is less than significance value of .05 which rejects the null hypothesis. Hence, it may be concluded that there is a significant difference in employees' perceptions in Service sector with respect to type of organization.

H₀₅ :Stands Rejected

ANOVA					
	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	1113.727	2	556.863	14.033	.000
Within Groups	6825.211	172	39.681		
Total	7938.937	174			

Table: 7

There was a significant difference in employees' perceptions between experience level groups at the $p < .05$ level for the four conditions [$F(2, 174) = 14.03, P = 0.000$].

Testing mean of different type of organization group

Descriptives								
Type of Organization	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Public Sector	48	68.9167	4.01504	.57952	67.7508	70.0825	63.00	76.00
Private Sector(National)	41	62.5366	6.45793	1.00856	60.4982	64.5750	53.00	71.00
Private Sector (MNC)	86	63.7674	7.19424	.77577	62.2250	65.3099	38.00	75.00
Total	175	64.8914	6.75471	.51061	63.8836	65.8992	38.00	76.00

Table: 7(a)

Results:

Post hoc comparisons using the Tukey HSD test indicated that the mean score for the Public sector organization group (M = 68.92, SD = 4.01) was significantly different from Private sector (National) group (M = 62.54, SD =6.46) and Private sector (MNC) group (M=63.76, SD=7.19).

Analysis between different types of Organization groups

Multiple Comparisons						
(I) Organization type	(j) Organization type	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Public Sector	Private Sector(National)	6.38008*	1.33960	.000	3.2130	9.5471
	Private Sector(MNC)	5.14922*	1.13495	.000	2.4660	7.8324
Private Sector(National)	Public Sector	-6.38008*	1.33960	.000	-9.5471	-3.2130
	Private Sector(MNC)	-1.23086	1.19551	.559	-4.0573	1.5956
Private Sector(MNC)	Public Sector	-5.14922*	1.13495	.000	-7.8324	-2.4660
	Private Sector(National)	1.23086	1.19551	.559	-1.5956	4.0573
*. The mean difference is significant at the 0.05 level.						

Table: 7(b)

Results:

A Tukey post-hoc test demonstrated that there was a significant difference between Public Sector and Private Sector (National) group p-value (.000) and Public sector and Private Sector (MNC)

group p-value (.000). No significant difference was found between Private Sector (National) and Private Sector (MNC) group p-value (.559).

This study also revealed that there are different levels of perceptions towards CSR among employees of Public sector organization and those working for Private (National) and Private (MNC) organization. The former having higher mean value than the latter. The probable reason may be that the public sector companies are expected to operate the business with transparency under good corporate governance principle and more ethical values. They also require acceptance and contribution from their customers and shareholders, consequently laying emphasis on CSR activities more than the private sector organizations do.

The manner of operation of both the public sector organization and the private sector organization is assumed to be different. By insinuation, the outlooks and conducts of people working in these two types of organizations have been compared. The study conducted by Murray (1975) and Rainey *et al.* (1976) went to “the extent of generating academic inquiry, pertaining to the issue: how do public and private sector establishments and the conduct of their employees vary significantly?” According to Jurkiewicz *et al.* (1998), “the supervisors and employees of public sector differ from their counterparts from the private sector; both the classes have other inclinations towards the motivational factors that they consider essential”.

Conclusion

Firstly, the research has proven that the perceptions of the employees in Service sector are not determined by employees' gender. Therefore, both men and women had similar views related to the CSR perceptions in Service sector. Further, it has demonstrated that the employees' views related to the perceptions towards CSR practices in Service industry do differ according to age. In addition, variations were found in the perceptions of CSR practices between Executive and Manager. Similarly, perceptions of employees differed on the basis of level of experience. It was also noted that the perceptions of employees differed with the difference in the type of organization. Thus, the study has proved that the perceptions of the employees towards CSR practices in Service sector differ with employees' age, experience designation and type of organization. Therefore, CSR perceptions in Service sector vary depending upon age, designation experience and type of organization.

To execute CSR effectively, organizations are suggested to incorporate the concept of CSR as being integral to their organizational culture for improving awareness in employees and for use as performance guideline. This research also revealed that the key factor affecting employees' attitude and approach towards CSR policy as well as their perceptions and values, is organizational culture. The study also found that both Manufacturing and Service sector companies need to converse with the stakeholders, specifically the employees, so as to bring about awareness and understanding to guarantee performance according to the policy. In this

research, the level of employees' perceptions interrelated in the same lines with the level of expectations. Thus, organizations are suggested to exhibit tangible actions on their CSR role and communicate their CSR policy and execution to the employees. It is also established that employees desire to recognize the management's decision and expect just treatment and care according to the law. The organization's capacity to fulfill these demands will reinforce employees' spirit of belonging and engagement, which is the chief force behind successful CSR. This is sustained by the research, which demonstrated that CSR activities have positive correlation with employees' perceptions. Likewise, this research proved that use of CSR concept is advantageous for developing employees' perceptions and enhance company's efficiency. This is in keeping with the research, which showed positive correlation between CSR capacity, and the firm's image as well as the capability to bring positive societal change.

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