



## Unraveling the Antecedents of CSR Authenticity in Pakistan's Textile Sector, with a Focus on the Moderating Effects of CSR Commitment

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### ABSTRACT

The Authenticity of Corporate Social Responsibility (CSR) has become a major concern of organization and particularly the textile sector of Pakistan. This study aimed to develop a conceptual framework that shows the influential factors affecting CSR Authenticity. The theoretical foundation of this framework stems out of Triple Bottom Line Theory and Stakeholder Theory. The reliable databases and repositories of research articles were searched to find the literature for this framework that included JSOTR, SAGE, Science Direct, Emerald, Wiley and Taylor & Francis. The search of literature has furnished a conceptual framework that suggests CSR FIT, CSR Impact and CSR Competencies as CSR Attributes are predictors of CSR Authenticity. Additionally, CSR Dimensions namely Environmental CSR, Economic CSR and Social CSR also predict CSR Authenticity. Moreover, it has been identified by literature that these all predictors cast their influence by the moderating effect of CSR Commitments. Finally, the study concludes by describing limitations and significance of study with directions to academicians and policy makers.

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## 1. Introduction

CSR authenticity is the mark to which an organization's CSR initiatives are real, transparent, and connected with its stated beliefs and aims. Authentic CSR activities go beyond conventional public relations methods and indicate a genuine commitment to producing a favorable influence on important stake holder e.g. environment and society. Alhouti defined CSR authenticity as, view of a business corporate social responsibility initiatives are real and honest manifestation of the business's ideas and conduct in the direction of society that go beyond lawful duties (Alhouti, Johnson, & Holloway, 2016). Thus, CSR authenticity may be defined as the honesty and genuineness of an organization's CSR activities. The notion of corporate social responsibility has attained international consideration (Fatma & Khan, 2023). In September 2015, the United States produced seventeen sustainable development objectives with consensus that explicitly focused on the ecological and social elements and incorporated CSR (Yasin, Huseynova, & Atif, 2023).

Pakistan's textile industry pays a substantial influence to the nation's economy (Jehan, Hussai, Batool, & Imran, 2020) and has a considerable influence on the region's social and environmental background. The most significant sector is the eighth biggest exporter in Asia, the 4<sup>th</sup> biggest producer having 3<sup>rd</sup> main user of cotton. It's consider for more than 61% of Pakistan's exports and more than 40% of overall employment (Ministry Of Commerce, 2023). Pakistan's textile industry accounts for 8.5% of GDP (Bhatti et al., 2021; Composite and Garments - The Pakistan Credit Rating Agency Limited, 2022). The textile industry has been chastised for failing to comply with CSR reporting requirements, despite the fact that it has a large employment base and makes a significant contribution to the GDP. Authenticity is an important feature of CSR since it displays the authentic and transparent execution of social and

environmental activities in enterprises. Firms' CSR actions, in whatever shape they give benefits. However, the variables influencing the CSR authenticity of textile firms in Pakistan have not been adequately researched. Shortly, this study's goal is to explore the aspects that are beneficial for CSR authenticity in Pakistan's textile business. As a result, developing states are facing a CSR authenticity problem (Afzali & Kim, 2021). According to the 2023 Sustainable Development Report, Pakistan is ranked 128th out of 166 states (Index, 2023). The study on sustainable development in 2023 revealed something different (United Nations The Sustainable Development Goals Report, 2023).

Furthermore, there is a scarcity of studies on CSR authenticity in the Pakistani textile business. While numerous studies have shown a connection between CSR and monetary success (Adomako & Tran, 2022; Lee, 2019), there is little study on the aspects that lead to effective CSR authenticity in Pakistan's textile industry. While previous studies have emphasized the value of CSR attributes (Liu & Jung, 2021), CSR fit (Kim, Park, & Kim, 2020; Liu & Jung, 2021), and CSR impact (Ferreira & Real de Oliveira, 2014; Liu & Jung, 2021). Furthermore, while the corporate social responsibility concept is attaining value in businesses and companies by investing further in CSR (Fatma & Khan, 2023). Understanding the elements that affect the authenticity of CSR is one of the literature's major gaps. (Alhouti et al., 2016) initiatives in developing countries like Pakistan with limited resources and infrastructure, a lack of regulations and standards, and specific challenges related to labor (Bux et al., 2020). Overall, this contextual gap underlines the necessity for research that takes into account the particular context of the Pakistani textile industry in direction to create an improved knowledge of the elements that influence corporate social responsibility authenticity in this sector. The notion of corporate social responsibility authenticity is relatively new in the world of corporate social responsibility (B. Song & Dong, 2023), and there is a shortage of theoretical frameworks that explain the elements that impact the authenticity of CSR activities (Alhouti et al., 2016; Yousaf, Radulescu, Nassani, Aldakhil, & Jianu, 2021). Furthermore, it is considered necessary to explore and research on the link between corporate social responsibility authenticity and other corporate social responsibility aspects, such as economic, environmental, and social CSR, in the context of Pakistan's textile industry. Furthermore, there is a scarce of research on the function of smart technology as a mediator between CSR qualities and CSR authenticity in Pakistan's textile industry. Furthermore, there is a lack of research that investigates the CSR commitment as moderator and smart technologies as mediator in the association between the independent variables (CSR attributes; fit, impact, competencies, and CSR dimensions; environmental, economic, and social) and the dependent variable (CSR authenticity). Smart technologies, such as big data analytics, blockchain, and the internet of things (IoT) (Liu & Jung, 2021), have the potential to improve transparency, accountability, and traceability in CSR authenticity, leading to more authentic CSR practices. As a result, there is a theoretical vacuum in the literature that has to be filled by exploring the mediating function of smart technology in boosting CSR authenticity in Pakistan's textile business. As a result of recognizing this problem or issue. In order to explain the factors that determine the legitimacy of CSR activities, this research aims to establish a theoretical framework in Pakistan's textile business.

## **2. Literature Review**

### **2.1. Theoretical Back Ground**

The Triple Bottom Line (TBL) Theory serves as the foundation for this study. The triple bottom line concept was first presented by John Elkington in 1994, and it is now a widely accepted CSR strategy. The TBL is a corporate accounting concept having meaning of "social (people), economic (profit), and environmental (planet)". The word contrasts with the conventional and widely used bottom line, an accounting term used by businesspeople to represent profit or loss. Elkington intended the TBL toward advocate for objective of comprehensive sustainability in enterprises in general.

This suggests that organizations need to be accountable for their performance on social and environmental fronts in addition to their financial success. The term people is one of the three bottom line accounting measures, and it assesses and evaluates the beneficial and ethical business practices that companies offer to the employment of underprivileged individuals and to the reduction of societal welfare and disability costs in the local community where the firms do business. This study is also supported by stakeholder theory. Corporate social responsibility is the opposite of stakeholder theory, according to Edward Freeman. Stakeholder theory starts in the world and looks outward to establish what ethical commitments are there, as opposed to

starting with a corporation and then looking outward to do so. The document identifies and describes the people and organizations that the company's operations will affect and asks, "What are their legitimate claims on the business?" "What are their rights in relation to the company's actions?" and "What kinds of responsibilities and obligations can they justifiably impose on a particular business?" Shortly, theory of stakeholder states that people have a responsibility and right to be involved in how a corporation is run.

## **2.2. CSR Authenticity**

According to participants, the idea of CSR authenticity refers to the belief that a company's CSR initiatives truly and accurately reflect the company's values and behavior toward society, going beyond merely adhering to legal requirements (Afzali & Kim, 2021; Yousaf et al., 2021). Corporate social responsibility (CSR) research has shown over and over again how important it is to evaluate CSR activities, especially when it comes to negative perceptions like the presence of commercial motivations (Williams, 2014). Price, Arnould and Tierney conducted a study in which they found that individuals engage in authentic behavior driven by genuine care for others rather than as a result of society's expectations or obligations (Price, Arnould, & Tierney, 1995). Numerous investigations have been conducted in the realm of corporate social responsibility (CSR) research to explore the concept of authenticity. These studies have consistently shown that authenticity is established when there is alignment between the internal motive driving CSR acts and the corresponding external behaviors (Afzali & Kim, 2021). The genuineness of corporate social responsibility (CSR) activities pertains to a company's adherence to honesty and sincerity in its CSR marketing endeavors. This entails transparently demonstrating the company's commitment to consumers throughout the entire process. It also involves elucidating whether the company's social contribution activities are authentic endeavors aimed at addressing social and environmental issues (Benn, Edwards, & Williams, 2014). The concept of CSR authenticity refers to the subjective and comprehensive assessment of a company's genuineness, specifically in relation to its corporate social responsibility (CSR) practices. This evaluation serves as a means to gauge how consumers perceive the sincerity and accountability of a company's CSR initiatives. The authenticity of CSR activities is determined by their perceived commitment to social welfare (Bhattacharya & Sen, 2004). On the contrary, activities driven by a pursuit of financial gain may be seen as lacking genuineness, eliciting an unfavorable response. Authenticity has been the subject of investigation in diverse marketing literature, yet its significance within the realm of corporate social responsibility (CSR) is weak (Alhouti et al., 2016).

## **2.3. CSR Fit**

Corporate social responsibility (CSR) refers to the alignment between a company's business and a social issue as seen by stakeholders. Corporate social responsibility (CSR) fit refers to the congruence between a company's CSR initiatives and its core values, mission, principles, business strategy, and operational practices. According to Aguinis and Glavas, the concept of CSR fit refers to the extent to which a company's corporate social responsibility (CSR) initiatives align with its core business strategy and goals (Aguinis & Glavas, 2012). Organizations that have a solid match between their CSR activities and their core beliefs and competencies are further possible to be viewed as genuine in their social responsibility efforts. This is because a good CSR fit, as well as the organization's vision, purpose, and values, produce a feeling of authenticity and trust among stakeholders. Previous studies have demonstrated that a good CSR fit, as well as organizational values and capabilities, may contribute to greater levels of CSR authenticity (Choi, Chung, & Young, 2019). Similarly, firms that are viewed as genuine in their CSR activities are more likely to obtain favorable feedback from stakeholders and improve their reputation (Bhattacharya & Sen, 2004). Stakeholders are extra interested to trust and support firms that are regarded as genuine in their CSR activities. This is because authenticity fosters a feeling of openness and responsibility, which foster trust and credibility among stakeholders. Similarly, companies that foster trust and loyalty is more likely to experience long-term success when it involves stakeholders (Saeidi, Sofian, Saeidi, Saeidi, & Saeidi, 2015). It has been discovered that corporations may participate in face-saving in order to improve their image without actually solving social and environmental concerns. Similarly, firms that are viewed as inauthentic in their CSR activities may suffer reputational harm and lose stakeholder confidence.

H<sub>1</sub>: There is a significant effect of CSR fit on CSR Authenticity

## **2.4. CSR Impact**

How much corporate social responsibility (CSR) actions have helped solve social problems in a big way is referred to as CSR impact (Bhattacharya & Sen, 2004). To put it another way, the term "CSR impact" refers to the importance of the social issue that the business seeks to address as well as the extent to which the CSR activity significantly contributes to the solution of the social problem (Alhouthi et al., 2016). Organizations making a significant impact via their CSR activities tend to be viewed as sincere in their efforts. This is due to the fact that a high CSR effect fosters a feeling of legitimacy and confidence among stakeholders, which is a necessary component of CSR authenticity. Previous studies have revealed that a big mark of corporate social responsibility authenticity is associated with a great deal of corporate social responsibility effect (Brammer, Jackson, & Matten, 2012). Similarly, firms seen to be genuine in their CSR initiatives are more likely to obtain favorable feedback from stakeholders and improve their reputation (C. Bhattacharya et al., 2006). Stakeholders are more likely to trust and stay with companies that they think are honest in their CSR efforts. This is due to the fact that authenticity fosters a feeling of openness and responsibility, which foster trust and confidence among stakeholders. According to a previous study, firms that are viewed as genuine in their CSR activities are more likely to establish trust and improve their reputation among stakeholders (C. Bhattacharya et al., 2006). Similarly, companies that foster trust and loyalty among stakeholders are more likely to succeed in the long run (Saeidi et al., 2015).

H<sub>2</sub>: There is a significant effect of CSR impact on CSR Authenticity

## **2.5. CSR Competencies**

"CSR competences are the cohesive combination of skills, attitudes, and knowledge elements necessary for the accomplishment of CSR activities". Organizations with high CSR competencies are viewed as more honest in their CSR initiatives. This is due to the fact that CSR competencies enable firms to successfully execute and communicate their CSR plans, increasing their legitimacy and trust among stakeholders. Rourke discovered that CSR competencies influence CSR authenticity positively. Similarly, firms regarded as genuine in their CSR activities are more likely to create trust and improve their reputation with stakeholders (Kim et al., 2020). In terms of CSR-related competencies, educational academics have offered a number of competency requirements for educational purposes. De Haan 2006 used the concept of *Gestaltungskompetenz*, also known as shaping competence, to compile a comprehensive inventory of twelve skills. These abilities, including but not limited to foresighted thinking and multidisciplinary collaboration, are anticipated to facilitate individuals' active engagement, reflective thinking, and cooperative involvement in the pursuit of sustainable development. In the context of Germany, the attainment of these abilities is seen as the principal objective of education pertaining to sustainable development. Stakeholder participation is critical to the efficacy of corporate social responsibility activities along with the perception of authenticity in CSR efforts. The extent of stakeholder participation may affect the corporate social responsibility competences on organizational corporate social responsibility authenticity. Companies that successfully involve stakeholders in their corporate social responsibility initiatives are more possible to create trust and improve their reputation among stakeholders (Bhattacharya & Sen, 2004). CSR competencies are critical in ensuring that CSR initiatives are seen as genuine. Organizations with high corporate social responsibility competencies to prioritize more frequently corporate social responsibility and successfully communicate their CSR initiatives, which increases their authenticity. According to a previous study, ethical culture positively moderates the relations between corporate social responsibility abilities and corporate social responsibility authenticity. Organizations with a robust ethical culture, contrary to this, are additional possible to develop trust and improve their reputation with stakeholders (C. Bhattacharya et al., 2006). As a result, it is anticipated that in companies, the association between CSR competencies and CSR authenticity will be greater. Osagie, Wesselink, Blok, Lans and Mulder investigated and discovered critical competences they ought to possess it to encourage higher levels of CSR implementation within the organization (Osagie, Wesselink, Blok, Lans, & Mulder, 2016). The below hypothesis has been developed by the researcher in light of the discussion above and observations from hypothesis:

H<sub>3</sub>: There is a significant effect of CSR competencies on Authenticity

## 2.6. Environmental CSR

Environmental CSR, which refers to activities and methods undertaken by corporations to reduce their negative influence on the environment, has received significant attention in recent years. Environmental CSR is described by Curras, Garcia, Xiong Weisheng, and Marint as "the impact that companies can have on nature, ecosystems, the Earth, air, and waste" (Currás-Pérez et al., 2018; García-Piqueres & García-Ramos, 2020, 2022; Xiong et al., 2016). The extent to which environmental management influences how partners evaluate an companies' commitment to activities connected to CSR are still in dispute (G. Kim et al., 2018). A growing body of research investigates the link between environmental corporate social responsibility and corporate social responsibility authenticity, with some studies claiming that environmental CSR might improve the sense of authenticity in CSR initiatives. Environmental CSR efforts are gaining importance among stakeholders and society as a whole. Environmental CSR initiatives that are properly implemented and communicated by organizations are more likely to increase their legitimacy and trust among stakeholders. Organizational transparency is critical to the efficacy of environmental CSR activities also the impression of authenticity in CSR initiatives. The amount of openness may affect the effect of environmental CSR on organizational CSR authenticity. Organizations that successfully communicate their environmental CSR initiatives are more likely to attain confidence of stakeholders and improve the reputation (C. Bhattacharya et al., 2006). Environmental performance is critical to ensuring that environmental CSR activities are viewed as genuine. Environmental performance is more likely to be prioritized by organizations. Previous studies have shown that performance of environmental significant moderates the link between environmental CSR and successfully that conveys their efforts, hence increasing their authenticity (Mazzei et al., 2016). Similarly, organizations with great performance of environmental are additional possible to increase confidence and improve their reputation among stakeholders (C. Bhattacharya et al., 2006). (Yousaf et al., 2021) discovered substantial relationships between environmental management and CSR sincerity. Lin discovered that the environmental management techniques and activities presented in their research for the tourist and hotel sectors are highly and favorably associated with CSR authenticity (Lin, Peng, Anser, Yousaf, & Sharif, 2021). Environmental management, according to Choi and Heinze's findings, attracts increased attention from stakeholders in order to improve corporate social responsibility authenticity (Choi et al., 2019; Heinze, Soderstrom, & Zdroik, 2014). The use of green environmental initiatives by businesses to support their operational CSR efforts is popular with stakeholders. A lower level of EMI indicates that stakeholders have an adverse opinion of the organization's engagement in such activities that are related to corporate social responsibility (Heinze et al., 2014). The below hypothesis has been developed by the researcher in light of the discussion above and observations from hypothesis:

H<sub>4</sub>: There is a significant effect of CSR environment on CSR Authenticity

## 2.7. Economic CSR

Economic CSR, which refers to activities and tactics undertaken corporations to support the economic growth of society, has received significant attention in recent years. Research on the relationship between economic CSR and CSR authenticity is expanding, with some studies indicating that economic CSR might improve the sense of authenticity in CSR activities. Economic CSR efforts are gaining importance among stakeholders and society at large. Organizations that successfully execute and communicate economic CSR initiatives are more likely to increase their legitimacy and trust among stakeholders. Organizations that are viewed as genuine in their CSR initiatives are more likely to win stakeholders' trust and boost their reputation (Bhattacharya & Sen, 2004). Organizational transparency is critical to the efficacy of economic CSR activities as well as perceived sincerity in CSR initiatives. The amount of openness may affect the effect of economic CSR on organizational CSR authenticity. Organizations that successfully communicate their economic CSR initiatives are more likely to gain stakeholders' confidence and improve their reputation (Bhattacharya & Sen, 2004). Several research on the relationship between economic corporate social responsibility and corporate social responsibility authenticity; such as Jamali and Mirshak looked into the connection between CSR and business performance in developing nations, discovering that economic CSR activities, such as investing in employee training and development, can improve business performance and boost CSR authenticity (Jamali & Mirshak, 2007). Kolk and Perego investigated the use of sustainable bonuses as a type of economic CSR and found that they may be an effective strategy to incentivize workers to participate in sustainable behaviors and boost CSR authenticity (Kolk &

Perego, 2010). The below hypothesis has been developed by the researcher in light of the discussion above and observations from hypothesis:

H<sub>5</sub>: There is a significant effect of CSR economic on CSR Authenticity

## **2.8. Social CSR**

One component of CSR that has received special attention is social CSR, which refers to actions and tactics undertaken by corporations to contribute to society's social well-being. The relationship between CSR social and CSR authenticity is the subject of an expanding body of research, with some studies indicating that social CSR may improve the sense of authenticity in CSR initiatives. Social performance is critical to ensuring that economic CSR activities are regarded as genuine. Organizations with high social performance are more likely to emphasize economic CSR and successfully convey their efforts, increasing their authenticity. A previous study has shown that social performance modifies the link between economic CSR and CSR authenticity (Gao & Zhang, 2015). Organizations with good social performance, on the other hand, are more likely to create trust and improve their reputation with stakeholders (Bhattacharya & Sen, 2004). Thus, the researcher formulated the following hypothesis based on the literature:

H<sub>6</sub>: There is a significant effect of CSR social on CSR Authenticity

## **2.9. CSR Commitment**

According to Sanzo, commitment can be defined as an individual's cognitive and affective attachment to a particular undertaking. The concept of commitment, as posited by Tangen, pertains to an employee's perception of dedication and focus towards a certain task, which is informed by their comprehension of the organization's objectives, procedures, norms, values, and regulations. In recent decades, scholars in the field of corporate social responsibility (CSR) have engaged in extensive discussions over the concept of organizational commitment. This topic has been explored by academics such as (Brammer et al., 2012). The primary emphasis of this research was on the examination of organizational commitment towards corporate social responsibility (CSR). The latest research has emphasized the significance of individual dedication to corporate social responsibility (CSR). Kelly conducted research that identified three distinct kinds of organizational commitment: normative, continuous, and emotional.

## **2.10. Moderating role of commitment between CSR attributes (CSR Fit, CSR impact, CSR competencies) and CSR authenticity**

CSR is seen as a vital component of business strategy since it assists firms in developing a favorable image, increasing sales, improving corporate reputation, attracting consumers, and increasing profits. The resemblance between company's features and the characteristics of its corporate social responsibility operations is referred to as CSR fit (Bhattacharya & Sen, 2004). Participants defined corporate social responsibility authenticity as when corporate social responsibility (CSR) is seen as an expression of a company's values and behavior toward society beyond what is required by law (Afzali & Kim, 2021; Yousaf et al., 2021). A corporate social responsibility (CSR) pledge is an agreement to improve local communities through unrequited corporate actions and charitable contributions. Achieving such dedication is challenging since it calls for consistency at all levels of a company (Adomako & Tran, 2022). According to research, CSR fit positively promotes CSR authenticity; however, the degree of this link may depend on an organization's level of CSR commitment. When a company is sincerely devoted to CSR, it is more likely to link its CSR traits with its basic beliefs and goals. This commitment strengthens the credibility of CSR operations. Strong CSR commitments lead to more participation in CSR initiatives by the organization, whether for public relations or commercial purposes. In addition, businesses with a higher level of CSR commitment are more likely to take a strategic and long-term approach to CSR, which may enhance their credibility over time. Low levels of CSR commitment, on the other side, may erode the relationship between corporate social responsibility qualities and authenticity. Organizations with a low level of commitment may use CSR activities as a checklist exercise rather than really aligning them with their beliefs. This lack of devotion might give the impression that their CSR initiatives are inauthentic. CSR commitment defines to the company's dedication toward CSR and willingness near devote resources to support it. According to Hansen, Valentine, and Fleischman, an organization's commitment to CSR will drive corporate social responsibility actions that boost employee happiness and develop confidence in the firm.

Anser said that firms' corporate social responsibility commitment increases the performance of corporate social obligations, which ensures authenticity. According to Bhattacharya and Sen, high CSR commitment leads to authenticity in CSR and great financial performance for enterprises (Bhattacharya & Sen, 2004). Management CSR abilities are highly significant in CSR efforts (Ismail et al., 2014; Tinnish & Lynch, 2017), but they are insufficient for the benefit of the environment and society.

There is a need to evaluate corporate social responsibility commitment and authenticity in connection to corporate social responsibility; involvement is critical in this relationship. Because of the strong emotional connection and sense of duty that comes with corporate social responsibility commitment, businesses are more likely to take part in a wide range of initiatives aimed at bettering society and the environment (Caron & Fortin, 2014). Others stimulate and promote interest in and attachment to CSR activities, while others provide the foundation for corporate social responsibility commitment such as environmental norms, attitudes, talents, and knowledge. This study investigates the connection between corporate social responsibility expertise and CSR authenticity by concentrating on corporate social responsibility commitment

CSR competencies are the unified set of abilities, attitudes, and knowledge factors that required to be carry out corporate social responsibility activities. Previous studies have shown a link between CSR competencies and CSR authenticity, implying that companies that emphasize corporate social responsibility competencies are more credibly to be seen as genuine in their CSR activities. The model is based on logic and concepts that connects "how norms and values (CSR competencies) are developed," "how much should be done (CSR commitment)", and "what can actually be done (CSR authenticity)". CSR abilities that foster dedication and enable participation in CSR initiatives Because CSR fit, CSR impact, and CSR competencies relate to the skills required, awareness, knowledge and direction, which enables organizations to participate in corporate social responsibilities activities (Osagie et al., 2016), CSR commitment acts as a bridge between CSR attributes and CSR authenticity. Thus, CSR-related characteristics such as fit, impact, and competences establish a foundation for corporate social responsibility commitment, which improves CSR authenticity. Furthermore, research indicates that CSR competences improve managerial skills, capacities, knowledge, abilities, discretionary efforts, and motivation, resulting in a high degree of corporate social responsibility commitment. CSR competences include norms, values, skills, attitudes, knowledge, awareness, and efforts related to CSR that encourage people to aim for authenticity in environmental preservation (Osagie et al., 2016, 2019).

Uncertainty about CSR legislation reduces management's desire to carry out CSR efforts (Zhen, Yousaf, Radulescu, & Yasir, 2021). Suppose that when managers sense increased ambiguity in corporate social responsibility legislation, they are more prone to cut back on resources that should go into corporate social responsibility efforts. So this is due to the fact that ambiguity in corporate social responsibility regulations and norms may diminish the anticipated value of complying with CSR demands from stakeholders, hence weakening the incentives for firms to participate in corporate social responsibility activities (Zhen et al., 2021). Furthermore, increased ambiguity in CSR legislation may result in a clash with legislative CSR demands and corporate social responsibility pressures of the company's stakeholders. As a result, the company's interest to harmonizing corporate social responsibility initiatives maximize the profit may deteriorate.

Here are some study references that demonstrate CSR commitment's function as a moderating variable between CSR and CSR authenticity. This study investigates how an organization's commitment to social projects influences customer perceptions of CSR authenticity (C. Bhattacharya & Sen, 2004). Aguinis and Glavas' research emphasizes the relevance of CSR commitment as a driving factor behind successful CSR program. They contend that a firm's commitment to corporate social responsibility has beneficial effect on its CSR results and sustainability performance. This research emphasizes the significance of CSR commitment and its possible influence on CSR authenticity. CSR commitment demonstrates a firm's commitment to its corporate social responsibility activities. It entails the distribution of resources as well as a real desire to benefit society, the environment, and stakeholders (Aguinis & Glavas, 2012).

CSR impact is defined as "a method of expressing how positive social contribution activities in question bring positive benefits to society or beneficiaries" (Bae, 2014; Huifang & Jin-Sup, 2021). Previous studies shown a relationship between corporate social responsibility impact and CSR authenticity (Bhattacharya & Sen, 2004). (Peloza & Shang, 2011) explain how CSR contributes to Defend the credibility of a company's CSR efforts initiatives. CSR encompasses a variety of strategies and efforts undertaken by corporations to satisfy their social and environmental obligations. Environmental stewardship, ethical supply chain management, community participation, and employee well-being are examples of these characteristics.

(Tangen, 2005) defines commitment as an employee's feeling of devotion and dedication to a certain task via acknowledgment of corporate aims, procedures, norms, values, and regulations. Deliberation on the question of organizational commitment has piqued the interest of CSR scholars throughout the past several decades (Bhattacharya & Sen, 2004). The most part of this study is based on organizational-level commitment to CSR. This study is focused on the importance of individual dedication to CSR. As a result, managers' commitment to CSR influences their engagement in environmental and social activities (Bansal et al., 2004). According to Brammer's study, there are substantial relationships between commitment and CSR (S. Brammer et al., 2007), which attests to the genuineness of corporate social responsibility toward a business. Overall, understanding the role of corporate social responsibility commitment in the interaction with CSR dimensions (CSR's fit, CSR impact, and skills) and CSR authenticity will assist firms in developing more successful CSR strategies and improving their reputation among stakeholders. As a result, the researcher has produced these hypotheses based upon the literature and the aforementioned relationships:

H<sub>7</sub>: CSR Commitment moderators the relationship between CSR Fit and CSR Authenticity

H<sub>8</sub>: CSR Commitment moderators the relationship between CSR Impact and CSR Authenticity

H<sub>9</sub>: CSR Commitment moderators the relationship between CSR competencies and CSR Authenticity

### **2.11. Moderating role of commitment between corporate social responsibility dimensions (economic CSR, environment CSR, social CSR) and CSR authenticity**

According to the literature Afzali, Kim and Yusuf, CSR authenticity refers to the degree to which stakeholders perceive a company's CSR activities to be an honest reflection of the company's values and behavior toward society beyond compliance with regulatory mandates (Afzali & Kim, 2021; Yousaf et al., 2021). The term "corporate social responsibility" (CSR) refers to an organization's pledge to improve its local community via unspecified commercial actions and the contribution of resources (Carroll & Shabana, 2010). Environmental corporate social responsibility (CSR) involves thinking about how a business affects the natural world and its ecosystems as well as the air we breathe and the trash we produce (Currás-Pérez et al., 2018; García-Piqueres & García-Ramos, 2020, 2022; Xiong et al., 2016). CSR efforts relating to environmental sustainability have become an important component of corporate business strategy.

It is feasible that a firm may contribute in CSR activities only to better its reputation and display the among stakeholders who are concerned about the company's social responsibility. Concerns about the company's products, production methods, packaging, and distribution practices have raised awareness of these broader social, environmental, and governance issues among all parties involved. Stakeholders want to witness the company's dedication to its corporate social responsibility. This is the key of motivators for firms to incorporate social and environmental concern as an essential component of top management (Joyce & Paquin, 2016) and, as a result, begin recognizing social obligations as a genuine component of their total performance (Saeidi et al., 2015).

The efficacy of every management approach is dependent on its fit with the organizational environment. The degree to which environmental CSR activities are linked with CSR commitment might impact the success of CSR efforts in promoting CSR authenticity in the context of CSR initiatives. Companies that commit to CSR acknowledge their social duty by



adopting numerous actions. According to Lee's research, CSR fit positively promotes CSR authenticity in the setting of South Korean enterprises (K. H. Lee & Min, 2015). Companies increased their social responsibility performance (Shaukat et al., 2016), dedication to CSR for stakeholders, and authenticity of their CSR obligations by best servicing the stakeholders to meet the demands of various stakeholders. Companies embrace such socially beneficial CSR-related initiatives (Child & Tsai, 2005), and SR commitment is assessed as a major factor of CSR.

Environmental CSR strategies that are successful likely to be taken as real examples by stakeholders. As a result, businesses that show a good connection between their environmental CSR practices and their CSR commitment are more likely to boost the credibility of their CSR programs. According to (Kolk & Perego, 2010), organizations that adopt good environmental CSR strategies are more likely to be seen as trustworthy by stakeholders. These results imply that environmental CSR might be a significant contextual element influencing the success of CSR programs in increasing CSR authenticity. Management conduct and attitudes toward CSR improvement initiatives in social CSR and environmental CSR demonstrate their commitment to corporate social responsibility. Previous researchers contended According to the researchers, management CSR commitment positively adds to the social performance of firms by actually participating in CSR activities and programs to demonstrate the authenticity of CSR. Pradhan suggested that a greater degree of commitment to society development enhances authenticity of CSR. CSR commitment by the Management is critical to an organization's social and environmental performances (Rivera et al., 2017; Weaver et al., 1999), and it also ensures the legitimacy of CSR.

A company's interaction with its cultural and social environment is what is known as "social CSR" (Currás-Pérez et al., 2018; García-Piqueres & García-Ramos, 2022). Companies that successfully integrate their environmental CSR practices with their CSR competencies are most probable to boost the credibility of their corporate social responsibility activities. A future study may go further into the function of environmental CSR in increasing CSR authenticity and identify the precise environmental CSR strategies that are most successful in increasing CSR authenticity. The dedication of an organization to the environment and the well-being of society lends authenticity to CSR operations that activate and raise environmental and social performance.

Organizations that focus on social CSR may be seen as more honest and sincerer in their CSR activities, which may increase trust in their CSR programs. Based on CSR commitment, promoting CSR-related activities will assist organizations in ensuring the authenticity of their environmental and social performance (Anser et al., 2020). corporate social responsibility commitment unites managers' intellects and emotions in order to carry out CSR-related actions that allow managers to boost environmental and social performance (Chuang & Huang, 2018). That's why genuine CSR starts with a commitment to corporate social responsibility, which boosts environmental and social outcomes. Besides, investigations indicated that corporate social responsibility commitment improves management efforts and motivation, resulting in the authenticity of CSR to assure performance of social and environmental.

By "economic CSR," we mean the public's anticipation that a company will ultimately turn a profit, increase employment security, and secure social benefits as a direct result of its exemplary performance in the marketplace. Previous studies have made compelling arguments in support of a strategic duty that leads to the authenticity of their obligations and dedication, which has a major bearing on how the economy performs (S. J. Brammer et al., 2006; Hillman & Klein, 2001; Husted & Allen, 2006). Mario conducted a study in the manufacturing business and discovered a negligible association between corporate responsibility and economic success. Magnanelli investigated a beneficial association between economic effects on companies and corporate social responsibility. Halme investigated how dedication to CSR in companies has benefited both the economy and society. It follows that CSR commitment should play a moderating role in the interplay between the three types of CSR (environmental CSR, economic CSR, and social CSR) and CSR authenticity.

H<sub>10</sub>: CSR Commitment moderators the relationship between CSR environmental and CSR Authenticity

H<sub>11</sub>: CSR Commitment moderates the relationship between CSR economics and CSR Authenticity

H<sub>12</sub>: CSR Commitment moderates the relationship between CSR social and CSR Authenticity

### 3. Conceptual Framework

Considering the concept of Triple Bottom Line Theory, Stakeholder Theory and support of earlier literature, the following conceptual framework has been drawn. Here CSR attributes namely CSR Fit, CSR Impact and CSR Competence have been taken as independent variables. Moreover, CSR Dimensions namely, Environmental CSR, Economic CSR and Social CSR, variables, are also taken as independent. CSR Authenticity has been taken as dependent variable while CSR Commitment is working as moderating variable that affects the relationship of all independent variables with dependent variable.

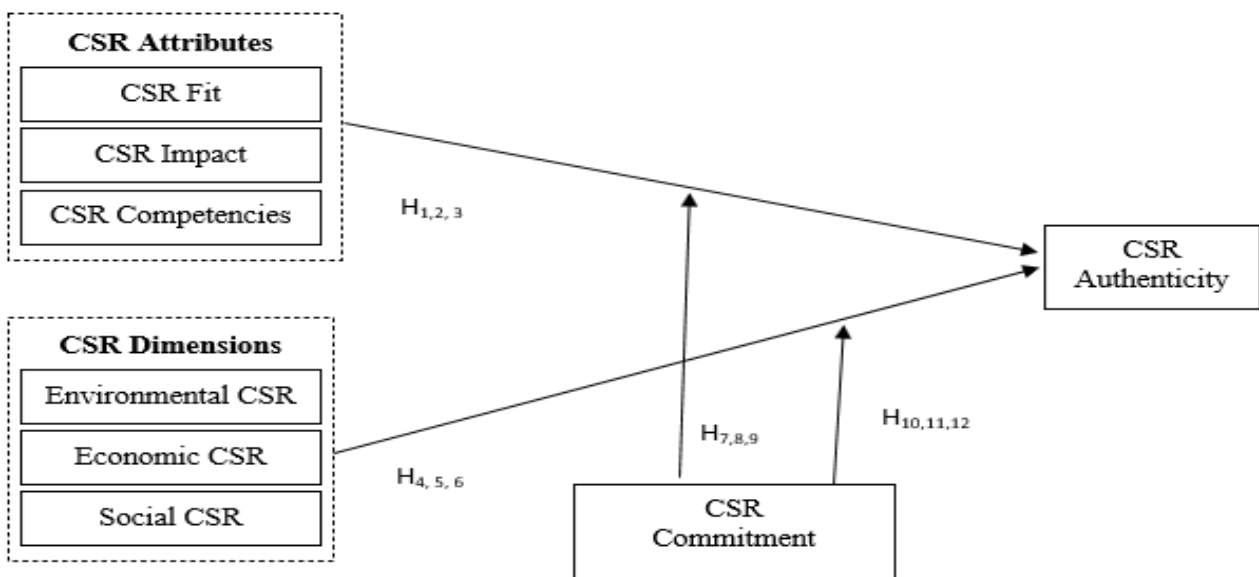


Figure 1: Research Framework

### 4. Conclusion and Discussion

The literature of CSR and practical facts from Pakistani textile sector point towards the concerns regarding CSR Authenticity by organizations. There are numerous factors that contribute for authenticity of corporate social responsibility initiatives, but influence of these all factors on CSR authenticates due to the commitment of organizations. Consequently, this study has suggested a framework that includes CSR attributes (CSR Fit, CSR Impact and CSR Competence) and CSR Dimensions (Environmental CSR, Economic CSR and Social CSR) as predictors of CSR Authenticity. While CSR Commitment works as moderator that affects the relationship of CSR attributes and CSR Dimensions with CSR Authenticity. This study is unique in a perspective that it has a framework that points towards certain relationships that rarely are tested by earlier researcher. Moreover, this whole framework is developed in the context of textile sector of Pakistan, thus it can address the problems of a big sector of Pakistan that has the meaningful share in GDP. Besides, the study also has some limitations that can be overcome by the further academic literature. As, this study is suggesting a framework, while its empirical testing has not been done. So, the future researcher can contribute in the body of literature by testing this framework. In addition, this study is suggesting a framework which is quantitative in nature, while the qualitative method of inquiry can give in depth understanding of the elements affecting corporate social responsibility authenticity.

This research suggests that corporate social responsibility Authenticity is one of the major problems of textile sector in the world where environmental and social obligations create the repute of organizations. Textile is one of the major exports of Pakistan. Therefore, in the global market, the question on Authenticity of CSR can halt the competitive growth of organizations. Moreover, a very important factor that can make all initiatives of CSR successful

or unsuccessful is commitment of organizations. Thus, this element should must be brought under the consideration of policy makers.

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