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CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONAL COMMITMENT: EVIDENCE FROM KAZAKHSTAN

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ABSTRACT

Purpose: This study aims to analyze how Corporate Social Responsibility (CSR) affects employees' organizational commitment.

Design / methodology / approach: Data were collected through a self-administered survey questionnaire. A total of 230 complete questionnaires were obtained from restaurant employees in Kazakhstan. The Cronbach alpha, descriptive statistics, correlation analysis, and regression were employed to examine the association among corporate social responsibility and organizational commitment.

Findings: The findings reveal that employees show more commitment to organization if involved in CSR activities. Results reveal a significant positive relationship of all four perspectives of CSR with organizational commitment.

Practical and Theoretical Implications: This study sheds light on the reconsideration of CSR initiatives in developing loyal employees. This study also confirms the social identity theory and suggests that employees are social actors who join the organization if it best suits their self-interests, especially in context of CSR.

Originality / value: Notwithstanding the significance of CSR awareness, several studies have explored customers' and firms' perceptions, whereas only a few studies have explored employees' CSR perceptions. This study deepens the knowledge and aftermath of CSR from the employees' perception. It is pivotal to know the employees' perceptions of CSR activities for restaurant management because employees turn CSR statements into actions. According to our best knowledge, this is the first study that investigates the impact of CSR on the organizational commitment of service sector employees in Kazakhstan.

Keywords: corporate social responsibility, restaurants, organizational commitment, Kazakhstan, correlation, regression.

INTRODUCTION

Recently, corporate social responsibility (CSR) has been a hot topic and gained evolving interests from the board of directors, regulators, and research scholars around the globe. Several studies have focused on CSR in different industries such as logistics [1], tourism and hospitality industry [2-5] among others. Mozes, Josman [1] recognized the inevitability of harmonizing effectiveness and improving a constructive image through social and environmental responsibility. Musgrave [2] found that more than 50 % of surveyed industry professionals argued the awareness and pressures from customers to involve in CSR activities. Therefore, firms are under severe pressure from auditors, regulators, and customers to seek advice and guidance about CSR activities [3]. Tsai, Tsang [4] documented that “*in the context of the hospitality and tourism industry, the concerns on CSR are a response to the guidelines established by the World Travel and Tourism Council and the United Nation World Tourism Organization (UNWTO), as well as the environmental awareness raised by the Green Hotels Association*” [4, p.1143]. Marin, Ruiz [5] argued that CSR is used as a marketing tool by many firms which helps increase customer satisfaction and image of the firm. Similarly, scholar also found that potential employees also consider and give weightage to CSR activities while finding jobs [6]. Despite its importance, this studies are limited to explore the effect of CSR and employee [7], and this area is still progressing. Several reports highlighted the importance and benefits of CSR activities in potential skilled

employees [8]. Literature suggests that those manufacturing companies may have more pressure for CSR initiatives from media and society that are involved in the discharge of detrimental waste into the environment [9; 10]. On the other side, nonmanufacturing firms may face less pressure because they have less hazards compared to their counterparts [11; 12]. In sum, CSR is essential for all the stakeholders inside and outside of the firm. Scholars also contended that firms involve in CSR activities to tackle the pressure of media and society as a whole to promote their good image [13]. Such firms ponder employees as internal customers, and the success of the firm relies on their commitment. Scholars argued that CSR is the application of international standards in doing business [14]. Yerniyazova and Smailova [14] argued that CSR is taken as a phenomenon and firms consider CSR as preserving existing ones and creating new jobs, paying taxes in full, and appropriate employee compensation package. Scholars argued that the Republic of Kazakhstan (RK) is perhaps the leader in the field of CSR among all Central Asia. CSR can be tracked back in mid 1990s in independent Kazakhstan with the entry of foreign companies to the market, which had already demonstrated their social responsibility [14]. However, the CSR concept is still considered relatively new in Kazakhstan and the awareness of CSR is evolving [15]. Yet, a shared understanding of the concept of CSR in Kazakhstan has not yet been formed. Though scholars underlined to investigate the link among organizational commitment and CSR [16; 17] however, CSR in Asia, especially in Central Asia is still under research and unclear [15; 18-20]. In addition, employees' self-evaluation of CSR initiatives is either absent or neglected. This provides us an opportunity to conduct this study and ponder the CSR from employees' perspectives. The question arises that how employees' perception of CSR affects organizational commitment?

Drawing on a sample of 230 employees of restaurants in Kazakhstan, this study investigates the employees' perception of CSR and its effect on organizational commitment (OC). Nevertheless, the studies on CSR are growing, this area is still limited especially in the service sector of an emerging economy like Kazakhstan.

Literature Review. Donaldson and Preston [21] contended CSR as a method of self-regulating mechanism. Chapple and Moon [22] emphasized the recognition and significance of CSR worldwide. Nevertheless, the conceptualization of CSR is still different, and scholars have not reached to a collective opinion on CSR [23] due to distinctions in socio-economic factors among different research contexts. Several firms voluntarily publish CSR reports to signal their commitment to act socially responsibly [24; 25], gain business legitimacy [26], protect firm value and reputation [27], reduce information asymmetry between firms and investors [28; 29], and signal future financial performance [30] due to evolving significance of CSR activities for firms' future financial performance. Therefore, this divergence reflects different perspectives of CSR and substantially affects the development and implementation of CSR policies and initiatives. Culture is a shared deposit of knowledge, experience, and behavior which aids in the classification of one society from other [31]; therefore, it is significant to comprehend the impact of cultural factors on CSR. Indubitably, cultural expectations motivate corporate social responsibility initiatives and developmental differences and impediments among developed and developing countries. The studies on CSR are developing to compare and contrast the distinctions in CSR among different contexts and countries, however, most of the studies have primarily focused on Western European and North American countries [32; 33]. Most of the existing CSR studies have evolved in Western countries and there is a dire need to conduct similar studies in developing countries, especially in Asia, due to recent business developments. In addition, the challenges and peculiarities are different in Asia as compared to their Western counterparts, which may challenge the uniformity of policies. Scholars argued that employees' attitudes are influenced by societal norms and found lower CSR levels in Asia than Western counterparts [20; 34]. Scholars also found diverse responses among European, North American, and Asia countries [35].

Chapple and Moon [22] documented that CSR research is limited in Asia and is not widely explored. On the other side, western researchers and practitioners have highlighted the importance of CSR and increase its awareness. Asian countries usually draw their policies on western practices and ideas. Therefore, they have focused more on environmental issues in recent years. Forsyth [36] emphasized the need of public-private cooperation in promoting the technology transfer among Philippines and Thailand while Hills and Welford [37] examined the governance characteristics of environmental responsibility among Chinese firms. The studies are still limited to some specific Asian industries, and there is a need to conduct more research. Ali, Nasruddin [38] examined the association among internal CSR and OC in the banking sector and found a significant positive

relationship. Roudaki and Arslan [39] also found similar findings in the service sector of Pakistan. Turker [40] conducted a study to investigate the relationship among CSR and OC of the employees on the lenses of Social Identity Theory (SIT). SIT contends that individuals have affiliations with related group and identify and define themselves accordingly. As a result, their CSR perception provides positive commitments and outcomes [41; 42]. Turker [40] found that CSR to social and non-social stakeholders, employees, and customers were the significant predictors of organizational commitment. He did not find any link of CSR to employee commitment and government. Brammer, Millington [43] conducted a study to investigate the relationship of three aspects of socially responsible behavior (CSB) on organizational commitment (OC) among employees of a financial service company. Drawing on a sample of 4712 employees, they found that external CSB has a positive association with OC and that the contribution of CSB to OC is at least as significant as job satisfaction.

It is evident from the existing literature that employees show more loyalty and commitment towards ethical and socially responsible organizations, and they feel satisfied and distinct. Additionally, Gong, Chang [44] contended that ethical and social responsibility promotes exchange of relationships among employees and consequently their commitments towards the organization. Farooq, Payaud [45] found that CSR toward employees is the strongest predictor of employees' trust, identification, and affective organizational commitment out of four CSR components. Du, Bhattacharya [46] reported that psychological contract theory and Internal marketing theory may help in technology transfers. In Asia, only a limited number of studies have been conducted which focuses only on few industries. Mory, Wirtz [47] conducted a study among employees of a renewable energy company and found that internally perceived CSR strongly impacts employees' affective organizational commitment and comparatively low influences normative organizational commitment. They also documented that affective commitment mediates normative organizational commitment. Mensah, Agyapong [48] conducted a study in Ghana and documented a strong positive association between engagement in CSR and employee commitment. They also documented that this relationship becomes insignificant by controlling years of working and educational level. However, Gender does not confound this relationship. Similarly Thang and Fassin [49] conducted a study in Vietnam and found that internal CSR has a significant positive association with OC. They argued that training and education, health and safety, and labor relations had a significant impact on organizational commitment, however social dialogue and work-life balance has no significant association with organizational commitment. Kim, Woo [6] conducted a study to investigate the effect of CSR on quality of working life, job satisfaction, and overall quality of life. They found that philanthropic and economic CSR positively affected quality of working life, while legal and ethical CSR did not affect it. Similarly, Khaskheli, Jiang [50] conducted a study to investigate the relationship between CSR and organizational citizenship behavior. They found a positive and significant association of employees' CSR perception with organizational citizenship behavior, affective commitment, and intrinsic job satisfaction.

Organizational commitment is an extensively studied concept in organization psychology [51] and denotes the affiliation of employees with their firms [52]. Scholars argued that committed employees have trust in the organization's mission and vision which provides them motivation to make positive contribution in achieving them [53]. Scholars divided the organizational commitment model into three different dimensions; continuance commitment (perceive high costs), affective commitment (positive attachment), and normative commitment (moral obligations) [53-55]. A meta-analysis of these three parts of organizational commitment was performed by Meyer, Stanley [55]. They reported a significant positive relationship with organizational citizenship behavior, stress, attendance, and performance. Several scholars have only considered affective commitment to study OC [40; 56]. Based on a similar perspective, this study also only used affective commitment to investigate its link with perceived CSR. This study is similar to the study of Roudaki and Arslan [39]. Linfei and Qingliang [57] reported CSR as capital rather a cost in their Chinese study. They found that CSR engaged firms performed better both economically and socially as compared to their counterparts. Ali, Nasruddin [38] conducted a study in the Jordanian banking sector and investigated the link between internal CSR and OC. They found a positive relationship among internal corporate social responsibility and OC. On the other side, Murphy and Abeysekera [58] found that Indian software firms adapted dual strategies in reporting CSR activities. Scholars found that employees incline more recognition and value towards socially responsible organizations and show significant commitment to such organizations [39; 49]. Similarly, Gong, Chang [44]

also contended that ethical and social responsibility increases employee commitment towards the organization due to the positive image of such organizations in society. Mostly loyalty and commitment are considered as one topic, however, scholars argued them as two separate topics. In organizational behavior literature, several scholars have defined organizational commitment differently. Some scholars have defined organizational commitment as an attitudinal phenomenon [53] while others defined it as a behavioral phenomenon [59] which involves moral obligation. Commitment enhances the moral obligation and more committed employees find ways to increase efficiency. On the other side, customers' attachment is called loyalty and does not involve any obligation. It is found that committed employees exercise autonomy and self-control without requiring extra supervision and willing to do any duty. Scholars argued that loyalty is driven by commitment and it is more stressful [60] where employee performs duty beyond the job's requirements. In recent years, universities have incorporated CSR in their curriculum due to societal demand and are adapting more sustainable solutions [60]. The CSR measures are still under debate, and several scholars have used different CSR measures [39; 40]. This study adapts the CSR frame of Carroll [61] for its suitability for the last 40 years. Roudaki and Arslan [39] also used a similar framework in their CSR research. We adopted the quantitative approach due to nature and objectives of the study. Carroll [61] divided CSR into four dimensions of economic, legal, ethical, and philanthropic. This study takes these all four dimension as independent variables, while organizational commitment was taken as a dependent variable. This study developed and proposed a theoretical model for exploring the link among CSR and organizational commitment, as presented in Figure 1.

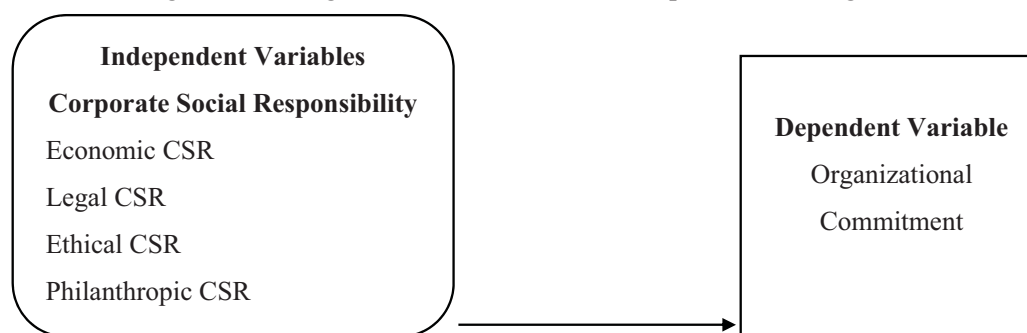


Figure 1 – Theoretical Model
Note – developed by authors.

Methodology. This section expounds on the methodology of the study. This study developed a questionnaire and took organizational commitment as dependent variable while four dimensions of CSR (such as economic, legal, ethical, and philanthropic) as independent variables (Figure 1). We adapted the CSR scale from Lee, Lee [62] due to broader acceptability and use in existing literature [39]. The scale was comprised of 29 items, measuring the four dimensions of CSR i.e., economic, legal, ethical, and philanthropic. Philanthropic CSR has 8 items while economic, legal, and ethical CSR have 7 items each, and all 29 items were measured on the five-point Likert scale from “strongly disagree to strongly agree”. OC scale was adapted from Allen and Meyer [53] and has 8 items. These items were also measured on five-point Likert scale. A pilot study was also conducted to test the reliability of the scales. The questionnaire was sent to ten respondents to check the reliability of the scales. The questionnaire is available as Appendix A.

Sample and Data analysis. The data were collected from service sector employees in Kazakhstan by a self-administered survey method. The questionnaire was translated to Russian and Kazakh languages because majority of people understand both languages. In total, 20 big restaurants were selected from the Almaty region of Kazakhstan through purposive sampling. Only those restaurants were selected that have more than 15 employees. After selecting the restaurants, we sent 15 questionnaires to each restaurant, thus, a total of 300 questionnaires were distributed. This also helps in assigning equal weights. After following up, we received 250 filled questionnaires, 20 questionnaires were excluded from the final sample due to incomplete or wrong fillings. Thus, this provided us a final sample of 230.

Overall, the response rate was 76.6 % that is acceptable because Welford [35], and Roudaki and Arslan [39] also found a comparative percentage in the other Asian countries. We analyzed the data with the help of SPSS 24. We took gender as control variable and performed the descriptive statistics, correlation, and regression analysis. Table 1 reveals the results of Cronbach's alpha ranged from 0.781 to 0.920 which shows the acceptability and reliability of the scales.

Table 1 – Results of Cronbach's Alpha

Sr#	Variables	Items	Cronbach's Alpha
1	Economic CSR	7	0.920
2	Legal CSR	7	0.878
3	Ethical CSR	7	0.812
4	Philanthropic CSR	8	0.843
5	Organizational Commitment	8	0.781
Note – compiled by the authors			

Results. Table 2 reveals the results of demographic variables. The sample consisted of employees of restaurants in Kazakhstan. It can be seen that the service sector, especially restaurants, are dominated by females, who represent 52.17 % of the total sample size. The male respondents were only 47.83 %. Majority of the respondents (42.61 %) were aged between 25 to 31 years old, while of 26.09 % respondents were 32 to 38 years old. There were also very young respondents who aged from 18 to 24 years and represented 21.74 % of total population.

Findings also show that 35.65 % of respondents have a graduate degree while 33.48 % have a postgraduate degree. The 30.87 % of respondents have an undergraduate degree. At the end, the findings reveal that most of the respondents (48.70 %) have less than 6 years of experience. while only 18.70 % of respondents have more than 15 years of experience.

Table 2 – Results of Demographic Variables

Demographics	N	%
Gender		
Male	110	47.83 %
Female	120	52.17 %
Age		
18-24 years	50	21.74 %
25-31 years	98	42.61 %
32-38 years	60	26.09 %
39 and above years	22	9.57 %
Education		
Undergraduate	71	30.87 %
Graduate	82	35.65 %
Postgraduate	77	33.48 %
Experience		
Less than 6 years	112	48.70 %
6-10 years	45	19.57 %
11-15 years	30	13.04 %
16 and above years	43	18.70 %
N = 230		
Note – compiled by the authors		

Table 3 reveals the results of correlation analysis among independent and dependent variables while controlling the effect of gender. The results show that a positive relationship between all four dimensions of CSR and organizational commitment. Nevertheless, the OC has a moderate correlation of around 0.25 with CSR dimensions. This implies that as the level of awareness about dimensions of CSR increases, the employees show more commitment to the organizational objectives.

Table 3 – Results of Correlation Analysis

	Control Variable	Economic CSR	Legal CSR	Ethical CSR	Philanthropic CSR	Organizational Commitment
Economic CSR	Gender	1				
Legal CSR		0.283	1			
Ethical CSR		0.107	0.241	1		
Philanthropic CSR		0.246	0.347	0.394	1	
Organizational Commitment		0.250	0.276	0.246	0.287	1
Note – compiled by the authors						

Table 4 shows the results of regression analysis for Model 1 and Model 2. Model 1 takes gender as control variables while Model 2 takes all four dimensions of CSR (i.e., economic CSR, legal CSR, ethical CSR, and philanthropic CSR) as independent variables and investigate their impact on a dependent variable (i.e., organizational commitment). Several existing studies also took gender as control variable and theoretical background on the relation between gender and organizational cynicism (OC) is very slim. Most of the studies that control for gender variable found no significant effect of gender on organizational cynicism [63; 64]. Model 1 also reveals an insignificant positive relationship between gender and organizational commitment. However, the R^2 is 0.21 % which can be ignored. The primary purpose of this regression was to control the effect of gender in Model 2.

Model 2 reveals the results of all four dimensions of CSR with organizational commitment. The p and t values reveal that economic CSR, legal CSR, ethical CSR, and philanthropic CSR have significant positive relationship with organizational commitment. The findings show that 15.87 % change in organizational commitment is due to these explanatory variables while remaining is due to unobserved variables. The findings imply that service sector employees consider CSR activities and give weightage to it, and they become more committed towards organization if it is implementing CSR activities.

Discussions and Conclusions. This study analyzes how CSR affects the organizational commitment of employees in the service sector of Kazakhstan. Drawing on a sample of 230 employees from Kazakhstani restaurants, this study finds that employees give weightage to CSR activities while searching for the jobs. This also shows that CSR awareness is increasing rapidly in Kazakhstan, and employees are giving weightage to CSR activities when considering potential jobs. These findings are consistent with Hofman and Newman [65]. The study also finds that employees also consider transparency, fairness, organizational environment, and social relationship. It is also argued that service sector companies respond to the new socio-economic needs in any country. It not only helps them in building the good image among society but also helps in retaining the employees. These findings are consistent with findings of Roudaki and Arslan [39].

Table 4 – Results of Regression Analysis

	Model 1				Model 2			
Variables	Beta	Standard Error	t	Sig	Beta	Standard Error	t	Sig
Intercept	27.625	0.4245266	65.072	0	10.909	2.65114	4.115	0
Gender	0.42045	0.6138645	0.685	0.4941	0.549	0.57156	0.961	0.338
Economic CSR					0.1639	0.06563	2.498	0.0132
Legal CSR					0.1454	0.06724	2.163	0.0316
Ethical CSR					0.1551	0.07386	2.100	0.0368
Philanthropic CSR					0.1449	0.07264	1.995	0.0472
R	0.04531				0.3984			
R ²	0.0021				0.1587			
Adjusted R ²	-0.0023				0.1399			
Sum of square total	4941.0				4941.0			
Df (residual)	228				224			
Note – compiled by the authors								

Since employees recognize the importance of CSR; this study examined the effect of perceived CSR on the organizational commitment of employees in the service sector of Kazakhstan. In particular, this study focuses on investigating the link of economic, legal, ethical, and philanthropic CSR with organizational commitment of employees. It is argued that organizational commitment is affected positively due to employees' perception of CSR. Existing studies support this argument and also documented a positive relationship among CSR and organizational commitment [38; 39; 65]. Employees show more loyalty and commitment towards those organizations which implement CSR activities and are transparent. Subsequently, this may increase employees' motivation and performance, and eventually overall firm performance. Therefore, it is pivotal for Kazakhstani firms to adapt CSR activities.

This study supports the notion that firms should endeavor for social and ethical behavior of the organization. The multiple regression analysis showed that philanthropic activities such as “contributing towards the betterment of community” and “helping poor people” and economic CSR activities such as “reducing operating costs” and “establishing long-term strategies” are most significant factors affecting employees' level of organizational commitment. This study highlighted that HR managers should ponder CSR activities in strategy and resource management, communication and organizational practices to boost commitment and finally the firm performance which is similar to the argument of Fu et al., [66]. Furthermore, transparent and fair policies, and CSR activities help in attracting and retaining qualified and skilled individuals and also increase their motivation and commitment for the organization. The findings of this study showed that service sector firm should not compromise on their CSR activities, especially restaurants and hotels, as this may help in building good image among customers and retaining qualified employees.

This study sheds light on the of CSR initiatives in developing loyal employees. This study also confirms the social identity theory and suggests that employees are social actors who join the organization if it best suits their self-interests, especially in context of CSR. Notwithstanding the significance of CSR awareness, several studies have explored customers' and firms' perceptions, whereas only a few studies have explored employees' CSR perceptions especially in Kazakhstan. This study deepens the knowledge and aftermath of CSR from the employees' perception. It is pivotal to know the employees' perceptions of CSR activities for restaurant management because employees turn CSR statements into actions. According to our best knowledge,

this is the first study that investigates the impact of CSR on the organizational commitment of service sector employees in Kazakhstan.

Limitations and Directions for Future Research. This study has several limitations and also provides some recommendations for future research. First, the study used the purposive sampling technique and only considered those restaurants of Kazakhstan that have more than 15 employees. The sample size was 230 participants only from the Almaty region, which may not represent the overall service sector or restaurant industry in Kazakhstan. Future scholars may collect data from larger sample and from other sectors. Second, the generalization of findings is limited to restaurants in Kazakhstan; future scholars can explore other cultural contexts and geographical settings, especially Central Asian countries, which will identify new aspects. Third, this study only considered organizational commitment as the dependent variable; future scholars can add more dependent variables like organizational citizenship behavior, employee performance, and satisfaction. In the last, this study only used descriptive statistics, regression, and correlation analysis, future scholars may use other sophisticated statistical techniques like factor analysis and structural equation modeling.

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КОРПОРАТИВТІ ӘЛЕУМЕТТІК ЖАУАПКЕРШІЛІК ЖӘНЕ ҰЙЫМДАСТЫРУШЫЛЫҚ МІНДЕТТЕМЕ: ҚАЗАҚСТАН ТӘЖІРИБЕСІ

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АНДАТПА

Зерттеудің мақсаты – корпоративті әлеуметтік жауапкершіліктің (КӘЖ) Қазақстандағы қызмет көрсету қызметкерлерінің ұйымдық міндеттемелеріне қалай әсер ететіндігін талдау болып табылады.

Әдіснамасы: Деректер сауалнама көмегімен жиналды. Қазақстандағы мейрамхана қызметкерлерінен барлығы 230 толық сауалнама алынды. Корпоративті әлеуметтік жауапкершілік пен ұйымдық міндеттеме арасындағы байланысты зерттеу үшін біз Кронбах альфасын, сипаттама статистикасын, корреляциялық талдауын және регрессияны қолдандық.

Зерттеу нәтижесі: Сауалнама нәтижелері көрсеткендей, ұйым КӘЖ қызметіне қатысқан кезде қызметкерлер үлкен ұйымдастырушылық міндеттемелерді көрсетеді. Нәтижелер КӘЖ барлық аспектілері (яғни экономикалық, құқықтық, этикалық және қайырымдылық) арасындағы ұйымдық міндеттемелермен айтарлықтай оң байланысты көрсетеді.

Зерттеудің практикалық және теориялық салдары. Бұл зерттеу адал қызметкерлерді тәрбиелеудегі корпоративті әлеуметтік жауапкершілік бастамаларын қайта анықтауға мүмкіндік береді. Бұл зерттеу сонымен қатар әлеуметтік сәйкестілік теориясын қолдайды және қызметкерлердің жеке мүдделеріне, әсіресе корпоративті әлеуметтік жауапкершілік тұрғысынан сәйкес келетін болса, ұйымға кіретін әлеуметтік субъект болып саналады.

Зерттеудің бірегейлігі / құндылығы: Корпоративті әлеуметтік жауапкершілікті түсінудің маңыздылығына қарамастан, алдыңғы зерттеулер тұтынушылар мен компаниялардың пікірлерін зерттеді. Зерттеулердің кішкене бөлігі ғана қызметкерлердің корпоративті әлеуметтік жауапкершілік туралы түсініктерін талдады. Бұл зерттеу КӘЖ туралы білімді және қызметкерлерге әсерін тереңдетеді.

Қызметкерлер мейрамхананы басқару үшін КӘЖ қызметін қалай қабылдайтынын білу қажет, өйткені қызметкерлер КӘЖ мәлімдемелерін іс-әрекетке айналдырады. Біздің білуімізше, бұл КӘЖ-нің Қазақстандағы қызмет көрсету қызметкерлерінің ұйымдастырушылық міндеттемелеріне әсерін зерттейтін алғашқы зерттеу.

Түйін сөздер: корпоративтік әлеуметтік жауапкершілік, мейрамханалар, ұйымдастырушылық міндеттеме, Қазақстан, регрессия және корреляция.

КОРПОРАТИВНАЯ СОЦИАЛЬНАЯ ОТВЕТСТВЕННОСТЬ И ОРГАНИЗАЦИОННЫЕ ОБЯЗАТЕЛЬСТВА: ОПЫТ КАЗАХСТАНА

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АННОТАЦИЯ

Цель исследования: Цель этого исследования проанализировать, как корпоративная социальная ответственность (КСО) влияет на организационную приверженность сотрудников сферы услуг в Казахстане.

Методология: Данные были собраны с помощью анкетирования. В общей сложности было получено 230 полных анкет от сотрудников ресторанов в Казахстане. Для исследования связи между корпоративной социальной ответственностью и организационной приверженностью были использованы Альфа Кронбаха, описательная статистика, корреляционный анализ и регрессия.

Результаты исследования показывают, что сотрудники проявляют большую организационную приверженность, если организация участвует в деятельности по КСО. Результаты показывают значительную положительную взаимосвязь всех аспектов КСО (т.е. Экономических, юридических, этических и филантропических) с организационной приверженностью.

Практическое и теоретическое значения исследования. Это исследование проливает свет на пересмотр инициатив в области корпоративной социальной ответственности при воспитании лояльных сотрудников. Это исследование также подтверждает теорию социальной идентичности и предполагает, что сотрудники являются социальными субъектами, которые присоединяются к организации, если это лучше всего соответствует их личным интересам, особенно в контексте корпоративной социальной ответственности.

Оригинальность / ценность исследования: Несмотря на важность осведомленности о корпоративной социальной ответственности, исследования, которые проводились ранее изучали мнения клиентов и компаний. И лишь малая часть исследований анализировали представления сотрудников о корпоративной социальной ответственности. Это исследование углубляет знания и последствия КСО с точки зрения сотрудников. Крайне важно знать, как сотрудники воспринимают деятельность по КСО для управления рестораном, потому что сотрудники превращают заявления КСО в действия. Насколько нам известно, это первое исследование, в котором изучается влияние КСО на организационную приверженность сотрудников сферы услуг в Казахстане.

Ключевые слова: корпоративная социальная ответственность, рестораны, организационная приверженность, Казахстан, регрессия и корреляция.

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Appendix: A

Questionnaire

	Demographics Factors	
	Gender	
	Male	
	Female	
	Age	
	18-24 years	
	25-31 years	
	32-38 years	
	39 and above years	
	Education	
	Undergraduate	
	Graduate	
	Postgraduate	
	Experience	
	Less than 6 years	
	6-10 years	
	11-15 years	
	16 and above years	

Corporate Social Responsibility (CSR)

1 = Strongly disagree, 2 = disagree, 3 = Neutral, 4 = Agree, 5 = Strongly agree

	Economic CSR	1	2	3	4	5
1	Our business has a procedure in place to respond to every customer complaint					
2	We continually improve the quality of our products					
3	We use customer satisfaction as an indicator of our business performance					

4	We have been successful at maximizing our profits					
5	We strive to lower our operating costs					
6	We closely monitor employee's productivity					
7	Top management establishes long-term strategies for our business					
	Legal CSR					
1	Managers are informed about relevant environmental laws					
2	All our products meet legal standards					
3	Our contractual obligations are always honored					
4	The managers of this organization try to comply with the law					
5	Our company seeks to comply with all laws regulating hiring and employee benefits.					
6	We have programs that encourage the diversity of our workplace (in terms of age, gender, or race)					
7	Internal policies prevent discrimination in employees' compensation and promotion					
	Ethical CSR					
1	Our business has a comprehensive code of conduct					
2	Members of our organization follow professional standards					
3	Top managers monitor the potential negative impacts of our activities on our community					
4	We are recognized as a trustworthy company					
5	Fairness toward co-workers and business partners is an integral part of our employee evaluation process					
6	A confidential procedure is in place for employees to report any misconduct at work (such as stealing or sexual harassment)					
7	Our salespersons and employees are required to provide full and accurate information to all customers					
	Philanthropic CSR					
1	The corporation tries to improve the image of its product					
2	The corporation tries to improve perception of its business conduct					
3	The corporation tries to improve its corporate image					
4	The corporation tries to help the poor					
5	The corporation tries to contribute toward bettering the local community					

6	The corporation tries to fulfill its social responsibility					
7	The corporation tries to accommodate governmental request					
8	The corporation tries to accommodate requests for NGOs					
	Organizational Commitment (OC)					
	1 = Strongly disagree, 2 = disagree, 3 = Neutral, 4 = Agree, 5 = Strongly agree					
1	I would be very happy to spend the rest of my career with this organization	1	2	3	4	5
2	I really feel as if this organization's problems are my own					
3	I do not feel like 'part of the family' at my organization					
4	I do not feel 'emotionally attached' to this organization					
5	I think that people these days move from company to company too often					
6	Jumping from organization to organization does not seem at all unethical to me					
7	It would be very hard for me to leave my organization right now, even if I wanted to					
8	Right now, staying with my organization is a matter of necessity as much as desire					

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EARNING MANAGEMENT OF OIL AND GAS AND METAL AND METALLURGY COMPANIES IN RUSSIA

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ABSTRACT

The purpose of research is to identify the relationship between the ownership and earning management on a sample of companies of the oil and gas and metal and metallurgy industries in Russia.

Methodology. Panel data regression analysis was conducted to test research hypothesis. Research covers the data for 2010-2016 periods in regard to two industries – oil and gas production and refinery, ferrous and non-ferrous metallurgy. The theoretical and empirical research suggests that the ownership structure plays an important role for the company performance following the studies of Liu and Lu [1], Ali Shah, Ali Butt and Hasan [2] and Hassan [3].