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The Impact of Perceived Corporate Social Responsibility (CSR) on Employee Commitment: The Mediating Role of Organizational Culture in Moroccan Private Companies

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Abstract: *This study examines the influence of perceived corporate social responsibility (CSR) on employee commitment within the Moroccan private sector by investigating the mediating role of organizational culture. Grounded in Stakeholder Theory and Social Exchange Theory, the study seeks to advance the understanding of the internal mechanisms through which CSR perceptions shape employees' attitudes and behaviors in emerging economies. Data were collected between March 8, 2025, and August 15, 2025, through a structured questionnaire administered to employees working in Moroccan private companies. A quantitative research design was employed using data collected from 212 respondents. The proposed hypotheses were tested through exploratory factor analysis, correlation analysis, multiple linear regression, and Hayes' PROCESS mediation procedure based on 10,000 bootstrap resamples and 95% bias-corrected confidence intervals. The findings reveal that perceived CSR exerts a positive and significant influence on both employee commitment and organizational culture. Furthermore, organizational culture positively affects employee commitment and partially mediates the relationship between perceived CSR and employee commitment. These findings indicate that CSR initiatives are more effective when embedded within an organizational environment characterized by ethical values, trust, cooperation, transparency, and social responsibility. By providing empirical evidence from the Moroccan context, this study extends the literature on the internal outcomes of CSR and offers practical insights for managers seeking to strengthen employee commitment and enhance long-term organizational sustainability.*

Key Words : Corporate social responsibility (CSR), employee commitment, organizational culture, stakeholder theory, social exchange theory, Moroccan private sector

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1. INTRODUCTION

In an economic environment characterized by increasing competition, profound social transformations, growing regulatory requirements, and heightened awareness of sustainable development challenges, companies are now compelled to redefine their role within society. Their mission is no longer confined solely to creating economic value or maximizing profits; rather, it has expanded to encompass the social, environmental, and ethical dimensions of their activities. This evolution reflects a transformation in stakeholders' expectations, as organizations are increasingly required to adopt responsible, transparent, and sustainable practices. Within this context, corporate social responsibility (CSR) has gradually emerged as a strategic lever capable of enhancing organizational performance, strengthening corporate legitimacy, and creating sustainable value for all stakeholders involved (Carroll, 1991; Elkington, 1997; Porter & Kramer, 2006).

This evolution is grounded in Stakeholder Theory, according to which a firm's long-term performance depends on its ability to meet the expectations of all the actors who influence or are influenced by its activities (Freeman, 1984; Donaldson & Preston, 1995; Freeman et al., 2010). From this perspective, CSR is no longer viewed merely as a regulatory obligation or a moral imperative but rather as a strategic investment that enables organizations to develop a sustainable competitive advantage while strengthening relationships of trust with their stakeholders. Among these stakeholders, employees occupy a particularly important position, as they represent an essential factor in the effective implementation of social responsibility policies and the achievement of organizational objectives.

Today, organizations are strongly encouraged to integrate the principles of social responsibility into the core of their strategies by implementing ethical, transparent, and socially responsible practices toward their various stakeholders. As Turker (2009, p. 416) emphasized, CSR practices reflect a voluntary commitment by organizations to incorporate social, environmental, and economic concerns into their decisions and daily activities. This approach no longer responds exclusively to philanthropic or regulatory considerations; rather, it has become a determining factor in value creation, the enhancement of organizational reputation, and the strengthening of stakeholders' trust (Carroll, 1991; Porter & Kramer, 2006; Aguinis & Glavas, 2012).

Among the various stakeholders, employees play a central role in the successful implementation of CSR initiatives. Responsible policies can generate positive outcomes only when they are positively perceived, understood, and embraced by employees. The perceptions employees develop regarding their organization's social commitments directly influence their attitudes, behaviors, and level of involvement in organizational activities. This relationship can be explained through Social Exchange Theory, according to which interactions between organizations and their employees are based on the principle of reciprocity (Blau, 1964; Gouldner, 1960). When employees perceive that their organization behaves responsibly, fairly, and with concern for their well-being, they develop a sense of moral obligation that encourages them to adopt favorable attitudes and behaviors toward the organization, including stronger organizational commitment, greater involvement, and an increased willingness to contribute to organizational success (Cropanzano & Mitchell, 2005).

Employee commitment has become one of the major determinants of organizational performance. The studies conducted by Meyer and Allen (1991), Saks (2006), and Bakker and Demerouti (2008) demonstrate that highly committed employees exhibit greater motivation, higher levels of job satisfaction, stronger organizational loyalty, and a greater willingness to exert discretionary effort for the benefit of their organizations. In this regard, CSR appears to constitute a strategic mechanism capable of sustainably strengthening employee commitment by fostering relationships based on trust, justice, respect, and reciprocity between organizations and their employees.

Nevertheless, the relationship between CSR and employee commitment is not automatic. The effects of socially responsible practices largely depend on the organization's internal context and, more specifically, on its organizational culture. According to Schein (2010), organizational culture refers to a set of shared values, beliefs, and fundamental assumptions that guide the behavior of organizational members. Similarly, Detert et al. (2000) describe organizational culture as a framework that shapes individuals' attitudes, behaviors, and decision-making processes. A culture grounded in responsibility, ethics, transparency, trust, and participation not only facilitates the integration of CSR practices but also promotes the development of positive employee behaviors (Denison, 1990; Schein, 2010).

Recent literature highlights the close interaction between corporate social responsibility and organizational culture. Jung and Ali (2017) demonstrated that this interaction contributes to the establishment of a positive work environment and to the strengthening of relationships between employees and their organization. Similarly, the studies conducted by Ali and Anwar (2021), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and JOSEPH (2024) emphasize that organizational culture constitutes an essential mechanism for enhancing the effectiveness of CSR practices, increasing their credibility among employees, and sustainably fostering organizational commitment.

Despite the growing interest in the relationship between corporate social responsibility and organizational behavior, a considerable body of research continues to focus primarily on the direct effects of CSR. The underlying mechanisms that may explain this relationship remain relatively underexplored, particularly the role of organizational culture as a mediating variable. This limitation is especially evident in emerging economies, where empirical studies addressing employees' internal perceptions of CSR remain relatively scarce (Aguinis & Glavas, 2012; Glavas, 2016; Gond et al., 2017). In this regard, the Moroccan context provides a particularly relevant field of investigation owing to the progressive development of CSR policies, the transformation of managerial practices within private companies, and the increasing importance attributed to human capital in strategies aimed at enhancing competitiveness and promoting sustainable development. Consequently, investigating the mediating role of organizational culture within this context provides a theoretical and empirical contribution that may further enrich the existing body of knowledge.

Against this background, the present study, entitled *"The Impact of Perceived Corporate Social Responsibility (CSR) on Employee Commitment: The Mediating Role of Organizational Culture in Moroccan Private Companies."*, seeks to provide a deeper understanding of the mechanisms through which perceived CSR influences employee commitment while examining the mediating role played by organizational culture in this relationship. By simultaneously drawing upon Stakeholder Theory and Social Exchange Theory, the study aims to contribute to a more comprehensive understanding of the internal dynamics underlying employees' attitudes and behaviors.

The central research question guiding this study is as follows:

To what extent does the perception of corporate social responsibility (CSR) influence employee commitment through the mediating role of organizational culture in Moroccan Private Companies?

This overarching question gives rise to the following specific research questions:

(1) Does the perception of CSR directly influence employee commitment?

(2) Does the perception of CSR promote the development of an organizational culture oriented toward responsibility, ethics, and shared values?

(3) Does organizational culture directly influence employee commitment?

(4) Does organizational culture play a mediating role in the relationship between perceived CSR and employee commitment?

To address these questions, this study proposes a conceptual model grounded in the major contributions of the existing literature and empirically tests it using data collected from employees working in Moroccan private companies. The study aims to contribute to a better understanding of the mechanisms linking CSR to employees' organizational behaviors while expanding current knowledge regarding the strategic role of organizational culture in enhancing the effectiveness of socially responsible practices.

The remainder of this article is organized as follows: The first section is about the introduction. The second section presents the literature review and the theoretical foundations underpinning the study. The third section introduces the conceptual framework and the research hypotheses. The fourth section describes the methodological approach adopted. The fifth section presents and discusses the empirical findings. Finally, the last section outlines the study's conclusions, theoretical and managerial implications, limitations, and directions for future research.

2. LITERATURE REVIEW

2.1. Corporate Social Responsibility

Corporate social responsibility (CSR) has become one of the most extensively studied concepts in the fields of management, strategy, and organizational behavior. The growing interest in this topic can be attributed to the profound transformations affecting the economic, social, and institutional environment, which have compelled organizations to move beyond their traditional objective of profit maximization and incorporate stakeholders' expectations into their decision-making processes. Organizations are now expected to reconcile economic performance, social responsibility, and environmental protection in order to ensure their competitiveness and long-term sustainability within an increasingly demanding and highly competitive environment (Carroll, 1991; Elkington, 1997; Porter & Kramer, 2006).

From this perspective, CSR has become a strategic factor enabling organizations to enhance their overall performance while strengthening their legitimacy among stakeholders. As Benhabib (2022) emphasized, the growing interest in corporate social responsibility stems from the need for organizations to optimize their overall performance by implementing initiatives aimed at improving social well-being, strengthening stakeholder engagement, and reducing the adverse effects of their activities on society and the environment. Consequently, CSR can be viewed as a voluntary approach that simultaneously contributes to the creation of economic, social, and environmental value.

The origins of corporate social responsibility can be traced back to the late nineteenth century, a period characterized by industrialization, the expansion of large corporations, and the progressive transformation of American capitalism. As Acquier and Gond (2007) pointed out, these economic changes profoundly altered the role of corporations within society, gradually leading to a reconsideration of their exclusively economic purpose. The increasing expectations of citizens, public authorities, and other stakeholders encouraged the emergence of a more responsible conception of business activity, according to which companies are expected to assume responsibilities extending far beyond their economic and legal obligations.

The academic development of the concept is generally attributed to the pioneering work of Bowen (1953), who is widely regarded as the father of corporate social responsibility. According to Bowen, business executives have the obligation to pursue policies, make decisions, and adopt actions that are consistent with the objectives and values of society. This perspective marked the beginning of a scientific debate aimed at gaining a deeper understanding of corporate responsibilities toward society and its various stakeholders.

Over the decades, the concept of CSR has undergone substantial development, giving rise to several complementary theoretical perspectives. One of the most influential conceptual frameworks remains the model proposed by Carroll (1979, 1991), which identifies four complementary dimensions of corporate social responsibility: economic responsibility, which focuses on ensuring organizational profitability; legal responsibility, which emphasizes compliance with laws and regulations; ethical responsibility, which refers to the adoption of morally appropriate behaviors that extend beyond legal requirements; and philanthropic responsibility, which reflects the voluntary contribution of organizations to social welfare. This model continues to serve as one of the most widely adopted theoretical frameworks in CSR research.

At the same time, Stakeholder Theory, developed by Freeman (1984), has profoundly reshaped the understanding of corporate social responsibility. According to this perspective, an organization's long-term performance depends on its ability to create value for all stakeholders, including employees, customers, suppliers, investors, public authorities, and local communities. Consequently, corporate strategic decisions should not solely satisfy shareholders' interests but should also address the expectations of all individuals and groups capable of influencing or being influenced by organizational activities (Donaldson & Preston, 1995; Freeman et al., 2010).

The evolution of the CSR concept has also been accompanied by an increasing awareness of sustainable development challenges. Elkington's (1997) Triple Bottom Line framework emphasizes that organizational performance cannot be assessed exclusively on the basis of financial outcomes but must also incorporate social and environmental performance indicators. This perspective has significantly contributed to establishing CSR as a central component of sustainable development strategies adopted by organizations worldwide.

In line with this evolution, several international institutions have proposed influential definitions of corporate social responsibility. The European Commission (2011) defines CSR as "the responsibility of enterprises for their impacts on society," emphasizing that organizations should voluntarily integrate social, environmental, ethical, and human rights concerns into their activities and stakeholder interactions. Similarly, the ISO 26000 standard (2010) defines social responsibility as an organization's responsibility for the impacts of its decisions and activities on society and the environment through transparent and ethical behavior that contributes to sustainable development.

Recent literature demonstrates that CSR practices generate numerous benefits for both organizations and their stakeholders. More specifically, CSR contributes to enhancing corporate reputation, strengthening stakeholder trust, developing a sustainable competitive advantage, attracting and retaining talented employees, and increasing employee engagement and positive workplace behaviors (Porter & Kramer, 2006; Aguinis & Glavas, 2012; Glavas, 2016). Employees who perceive their organization as socially responsible generally develop more favorable attitudes toward it, including stronger organizational identification, higher levels of job satisfaction, increased trust, and greater organizational commitment.

In light of these different perspectives, corporate social responsibility can now be considered a multidimensional construct and a strategic mechanism through which organizations simultaneously create economic, social, and environmental value. Within the framework of the present study, CSR is conceptualized as employees' perceptions of the socially responsible practices implemented by their organizations toward various stakeholders. This perception constitutes the starting point of the proposed conceptual model, in which CSR is examined as an antecedent of employee commitment while simultaneously exploring the mediating role of organizational culture.

2.2. Employee Organizational Commitment

Employee commitment is currently regarded as one of the most important concepts in organizational behavior and human resource management. Over the past several decades, it has attracted increasing attention from both scholars and practitioners because of its influence on organizational performance, job satisfaction, employee retention, and corporate competitiveness. In an environment characterized by continuous organizational change, organizations seek to develop strategies that foster employee commitment in order to strengthen employees' involvement and contribution to the achievement of organizational objectives (Kahn, 1990; Macey & Schneider, 2008; Saks, 2006).

Commitment is pervasive in the workplace, and its consequences are particularly significant for organizations. Indeed, numerous studies have demonstrated that high levels of commitment are associated with improved individual and collective performance, greater job satisfaction, reduced turnover intentions, and increased organizational citizenship behaviors (Klein et al., 2014; Bakker & Demerouti, 2008; Saks, 2006). Committed employees generally display greater involvement in their tasks, invest more effort in their work, and actively contribute to the success of their organizations.

The literature on organizational commitment has long been dominated by the three-component model proposed by Allen and Meyer (1990), which distinguishes among three forms of commitment: affective commitment, based on employees' emotional attachment to their organization; continuance commitment, associated with the perceived costs of leaving the organization; and normative commitment, grounded in employees' sense of moral obligation to remain with the organization. Although this model continues to be widely employed in management research, it has also been subject to criticism, particularly regarding the conceptual overlap among its dimensions and the difficulties associated with their empirical measurement (Klein et al., 2012; Klein et al., 2014).

In response to these criticisms, Klein et al. (2012) proposed a reconceptualization of organizational commitment by defining it as a unidimensional construct centered on the psychological bond linking an individual to a specific target. According to these authors, "commitment is a volitional and enduring psychological bond reflecting dedication, responsibility, and determination toward a particular target" (Klein et al., 2012, p. 137). This perspective offers the advantage of simplifying the conceptualization of commitment while enabling a clearer distinction between commitment itself and its antecedents and consequences. Furthermore, it provides greater theoretical consistency and stronger psychometric validity than certain previous multidimensional conceptualizations (Klein et al., 2012; Klein et al., 2014).

In light of these theoretical developments, the present study adopts the unidimensional approach developed by Klein et al. (2012) to assess employee commitment. This choice is based on the intention to examine commitment as a single construct reflecting employees' voluntary dedication to their organization rather than as a combination of separate dimensions. Such an approach appears particularly appropriate for the purpose of this study, which seeks to investigate the extent to which perceptions of corporate social responsibility contribute to the development of organizational commitment.

Several recent studies have highlighted the decisive role of corporate social responsibility in fostering employee commitment. According to Glavas (2014), employees exhibit higher levels of commitment when they perceive their organization as socially responsible. This relationship can be explained by a stronger alignment between employees' personal values and those of their organization, a heightened sense of belonging, and an enhanced perception of the meaning and significance of their work. Likewise, the studies conducted by Aguinis and Glavas (2012) and Glavas (2016) demonstrated that CSR practices promote positive attitudes, such as trust, organizational identification, job satisfaction, and commitment, by strengthening the quality of the relationship between organizations and their employees.

This relationship may also be interpreted through the lens of Social Exchange Theory (Blau, 1964), according to which employees develop positive attitudes when they perceive that their organization invests in their well-being and acts responsibly toward its stakeholders. In this regard, CSR practices constitute positive organizational signals that reinforce feelings of reciprocity, thereby encouraging employees to respond with stronger commitment and a greater willingness to contribute to organizational success (Cropanzano & Mitchell, 2005).

In light of these theoretical and empirical contributions, examining the relationship between corporate social responsibility and the reconceptualized notion of organizational commitment proposed by Klein et al. (2012) appears to be of particular scientific relevance. Although numerous studies have investigated the effects of CSR on the different dimensions of commitment identified by Allen and Meyer (1990), research employing the unidimensional conceptualization developed by Klein et al. (2012) remains relatively limited, particularly within the context of emerging economies. Accordingly, the present study seeks to contribute to this body of literature by examining how employees' perceptions of CSR foster the development of organizational commitment within Moroccan private companies while simultaneously exploring the mediating role of organizational culture in this relationship.

2.3. Organizational Culture

Organizational culture refers to the set of practices, values, beliefs, behaviors, and norms shared by the members of an organization (Detert et al., 2000; Needle & Burns, 2019). However, it is important to emphasize that, for CSR implementation initiatives to be successfully carried out, employees must be aligned with and fully integrated into their organizational culture.

Organizational culture constitutes one of the fundamental pillars of organizational functioning and performance. It represents a system of shared values, beliefs, norms, practices, and behaviors that shape the way individuals think, act, and interact within their professional environment (Detert et al., 2000; Needle & Burns, 2019). Beyond its normative function, organizational culture shapes corporate identity, influences decision-making processes, facilitates coordination among organizational members, and serves as a crucial determinant of organizational effectiveness.

For several decades, the management literature has recognized organizational culture as a strategic resource capable of generating a sustainable competitive advantage. According to Schein (2010), organizational culture consists of a set of fundamental assumptions, values, and beliefs developed by an organization throughout its history in order to address issues related to external adaptation and internal integration. These values are progressively transmitted to new organizational members as the appropriate way to perceive, interpret, and resolve organizational challenges. Similarly, Denison (1990) emphasized that organizational culture directly influences organizational effectiveness by fostering internal consistency, employee involvement, adaptability, and clarity of organizational mission.

This perspective is also supported by Hofstede et al. (2010), who describe organizational culture as a set of collective practices that distinguish one organization from another and exert a lasting influence on employees' behavior. Cameron and

Quinn (2011) further argued that organizational culture plays a decisive role in the success of organizational change by shaping behaviors, interpersonal relationships, and managerial practices. Consequently, a strong and coherent organizational culture promotes the development of behaviors that are aligned with the organization's strategic objectives.

Within the context of corporate social responsibility, organizational culture occupies a particularly important position. CSR initiatives can produce sustainable outcomes only when they are fully integrated into the values, norms, and everyday practices of the organization. Indeed, the mere adoption of socially responsible policies remains insufficient if these policies are not supported by an organizational culture that promotes ethics, transparency, accountability, cooperation, and respect for stakeholders (Schein, 2010; Denison, 1990). A supportive organizational culture enables employees to understand the objectives of CSR initiatives, voluntarily embrace them, and translate them into concrete actions within their daily activities.

From this perspective, several studies have demonstrated that organizational culture constitutes a key mechanism linking CSR practices to employee behavior. Jung and Ali (2017) highlighted that the interaction between CSR and organizational culture contributes to the creation of a positive work environment, strengthens the relationship between employees and their organization, and enhances employee involvement. Likewise, the studies conducted by Ali and Anwar (2021), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and JOSEPH (2024) demonstrated that organizations fostering a culture based on ethical values, trust, accountability, and participation achieve higher levels of employee commitment, satisfaction, and loyalty.

Furthermore, Social Exchange Theory (Blau, 1964) also provides valuable insights into the role played by organizational culture within this relationship. When employees operate within an environment characterized by justice, respect, transparency, and responsibility, they develop stronger trust in their organization and respond through positive attitudes, including higher levels of commitment, greater involvement, and an increased willingness to contribute to organizational objectives (Cropanzano & Mitchell, 2005). In this regard, organizational culture serves as a social context that facilitates the transformation of CSR practices into positive organizational behaviors.

Considering these theoretical and empirical contributions, organizational culture appears to be a strategic factor capable of enhancing the effectiveness of corporate social responsibility policies. Within the framework of the present study, organizational culture is conceptualized as an organizational mechanism that explains how perceptions of CSR practices contribute to the development of employee commitment. More specifically, organizational culture is considered a mediating variable, insofar as positive perceptions of socially responsible practices strengthen shared organizational values, which, in turn, foster higher levels of employee commitment. This perspective is consistent with Stakeholder Theory (Freeman, 1984) and Social Exchange Theory (Blau, 1964), which constitute the principal theoretical foundations underpinning this study.

3. HYPOTHESIS DEVELOPMENT AND RESEARCH MODEL

3.1. Research Hypotheses

- ✓ **The Relationship Between Corporate Social Responsibility and Employee Commitment**

The literature widely acknowledges that corporate social responsibility (CSR) constitutes a strategic mechanism capable of positively influencing employees' attitudes and behaviors. Beyond its effects on corporate reputation and organizational performance, CSR also shapes the perceptions that employees develop toward their organization. When employees perceive their organization as responsible, ethical, and genuinely concerned about the well-being of its stakeholders, they tend to develop a stronger sense of identification, greater trust in their employer, and a stronger willingness to contribute to the achievement of organizational objectives (Turker, 2009; Aguinis & Glavas, 2012; Glavas, 2016).

This relationship can be explained through the lens of Social Exchange Theory (Blau, 1964), according to which the relationship between employees and their organization is founded upon the principle of reciprocity. CSR practices constitute positive organizational signals reflecting the organization's commitment to both employees and society. In return, employees respond to these practices through favorable attitudes, particularly higher levels of organizational commitment (Cropanzano & Mitchell, 2005). Furthermore, Stakeholder Theory

(Freeman, 1984) suggests that organizations that take employees' expectations into account are more likely to strengthen their involvement and attachment to the organization.

Several empirical studies support the existence of a positive relationship between employees' perceptions of CSR and organizational commitment. Turker (2009) demonstrated that CSR practices positively influence organizational commitment by strengthening employees' favorable perceptions of their organization. Similarly, Glavas (2014) emphasized that employees who perceive their organization as socially responsible develop a stronger sense of belonging, a greater alignment between their personal values and those of the organization, and higher levels of organizational commitment.

Hypothesis H1: *The perception of corporate social responsibility exerts a positive and significant effect on employee commitment.*

✓ The Relationship Between Corporate Social Responsibility and Organizational Culture

Corporate social responsibility is not merely a set of external practices intended to enhance an organization's image; it also contributes to shaping the values, norms, and behaviors that characterize organizational culture. CSR initiatives embody principles of ethics, responsibility, transparency, and stakeholder respect which, when incorporated into the organization's daily practices, progressively contribute to the development of a strong organizational culture (Schein, 2010; Denison, 1990).

According to Stakeholder Theory (Freeman, 1984), organizations that respond effectively to the expectations of their various stakeholders foster a more favorable organizational environment based on trust, cooperation, and mutual respect. These values constitute fundamental components of organizational culture and exert a lasting influence on employees' behaviors.

Empirical studies indicate that organizations actively engaged in CSR initiatives generally develop organizational cultures that are more strongly oriented toward ethical values, participation, innovation, and social responsibility. Jung and Ali (2017) demonstrated that CSR practices contribute to establishing a positive working environment by strengthening the shared values embedded within the organization. Likewise, the studies conducted by Ali and Anwar (2021), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and JOSEPH (2024) showed that CSR promotes the development of an organizational culture capable of supporting responsible behavior and enhancing employee involvement.

Hypothesis H2: *The perception of corporate social responsibility exerts a positive and significant effect on organizational culture.*

✓ The Relationship Between Organizational culture and Employee Commitment

Organizational culture plays a fundamental role in shaping employees' attitudes, behaviors, and levels of commitment toward their organization. According to Schein (2010), organizational culture encompasses the shared values, beliefs, and assumptions that guide employees' actions and influence their interactions within the workplace. Similarly, Denison (1990) argues that a strong organizational culture enhances employee involvement, internal consistency, and organizational effectiveness. From the perspective of Social Exchange Theory (Blau, 1964), employees working in an environment characterized by trust, cooperation, ethical values, and mutual respect are more likely to reciprocate through greater commitment and stronger identification with organizational goals (Cropanzano & Mitchell, 2005). Empirical studies by Jung and Ali (2017), Lee (2022), Paruzel et al. (2021), Aleksić et al. (2023), and Joseph (2024) also indicate that organizations fostering supportive and ethically oriented cultures achieve higher levels of employee commitment, engagement, and loyalty.

Hypothesis H3: Organizational culture has a positive and significant effect on employee commitment.

✓ The Mediating Role of Organizational Culture in the Relationship Between Corporate Social Responsibility and Employee Commitment

Although numerous studies have demonstrated the existence of a direct relationship between corporate social responsibility and employee commitment, recent literature suggests that this relationship is often explained by intermediate organizational mechanisms. Among these mechanisms, organizational culture appears to be a particularly relevant factor for understanding how CSR practices are translated into positive employee behaviors (Aguinis & Glavas, 2012; Glavas, 2016).

Indeed, CSR initiatives progressively reinforce organizational values grounded in ethics, responsibility, cooperation, and transparency. When these values become deeply embedded within the organizational culture, they create a favorable environment in which employees develop stronger feelings of trust, organizational identification, and commitment. Consequently, organizational culture constitutes the mechanism through which CSR practices exert a lasting influence on employees' attitudes and behaviors (Schein, 2010; Denison, 1990).

This relationship can also be interpreted through the lens of Social Exchange Theory (Blau, 1964). Employees working within an organizational culture characterized by values of respect, fairness, and responsibility tend to perceive that their organization is genuinely investing in their well-being and, in return, exhibit higher levels of commitment toward the organization (Cropanzano & Mitchell, 2005). Furthermore, Stakeholder Theory (Freeman, 1984) suggests that organizations that cultivate a culture aligned with CSR principles create an environment that effectively addresses employees' expectations, thereby strengthening their organizational involvement.

The findings of several studies support this perspective. Jung and Ali (2017) demonstrated that organizational culture reinforces the effects of CSR practices on employee behavior. Similarly, the studies conducted by Ali and Anwar (2021), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and JOSEPH (2024) confirmed that organizations characterized by cultures founded upon responsible values achieve higher levels of organizational commitment. Collectively, these findings suggest that organizational culture constitutes an essential explanatory mechanism linking employees' perceptions of CSR to their organizational commitment.

Hypothesis H4: *Organizational culture acts as a mediating variable in the relationship between employees' perceptions of corporate social responsibility and organizational commitment.*

3.2. Research Model

The conceptual model underpinning the present study is presented below.

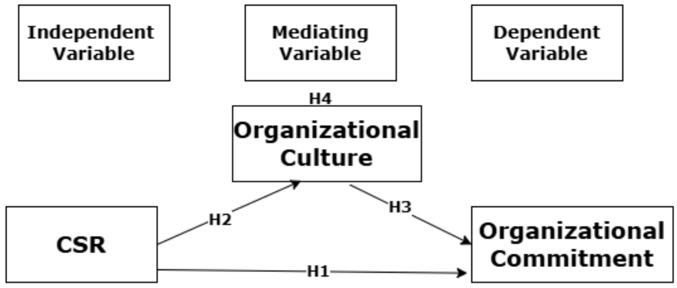

Fig-1: Conceptual Research Model

Source: Developed by the authors based on the literature review.

4. RESEARCH METHODOLOGY

4.1. Sampling Procedure

The present study examines a set of relationships among the independent variable of the conceptual model (corporate social responsibility), the mediating variable (organizational culture), and the dependent variable (employee commitment). In order to address the research objectives, the proposed conceptual model was empirically tested using a quantitative research approach based on the administration of a questionnaire to non-managerial employees working in the Moroccan private sector. The data collection process was conducted between March 8, 2025, and August 15, 2025. A total of 237 questionnaires were collected, of which 212 were considered valid for the final analysis.

4.2. Measurement Scales

To test the proposed conceptual model and the corresponding hypotheses, appropriate measurement instruments were selected for each variable included in the research framework. For some variables, measurement scales previously validated in the literature were adopted without modification. For other variables, several adaptations were introduced to ensure that the measurement instruments adequately reflected the Moroccan context. The measurement scales employed for the various constructs included in the research model demonstrated satisfactory psychometric properties and are presented below.

Table -1: Measurement Scales of the Research Model Variables

Variables	Reference authors
Corporate Social Responsibility (CSR)	Measurement scale developed by Turker (2009, p. 422), comprising five items (Items 4 and 6–9) validated for employees' perceptions of CSR.
Organizational Culture(OC)	Measurement scale developed by Sashkin and Rosenbach (Copyright ©1996, 2002, 2013, p. 6), comprising five items designed to assess the development of a strong organizational culture
Organizational Commitment(OE)	Four-item scale developed by Klein et al. (2014).

Source : literature review.

The different constructs were assessed using five-point Likert scales ranging from *strongly disagree* (1) to *strongly agree* (5), with a neutral midpoint corresponding to *neither agree nor disagree* (3).

4.3. Data Analysis

The data collected through the online questionnaire, which included all statements developed from the items corresponding to each variable in the research model, were analyzed using IBM SPSS Statistics version 25. The dataset was subjected primarily to two types of analyses.

First, the dimensionality, reliability, and validity of the measurement scales were assessed. This objective was achieved through exploratory factor analysis (principal component analysis) and an internal consistency analysis based on Cronbach's alpha coefficients. Exploratory Factor Analysis (EFA) was considered particularly appropriate because the measurement scales employed in the present study were adapted to the Moroccan context. Consequently, it was necessary to verify the dimensional structure of the constructs and to confirm the adequacy of the items before proceeding with the hypothesis-testing stage.

Second, an analysis directly related to the objectives of the study was conducted to test the proposed hypotheses using linear regression techniques. This analytical approach enabled the examination of the relationships among the variables included in the conceptual framework and the assessment of the mediating role of organizational culture in the relationship between corporate social responsibility and employee commitment.

More specifically, the analyses were performed using Hayes' PROCESS macro, which provides robust estimates of direct and indirect effects through bootstrap procedures. This approach was preferred over Structural Equation Modeling (SEM) because the primary objective of the study was to examine mediation mechanisms rather than to validate a complex system of latent variables. Furthermore, the relatively modest sample size (N = 212) made the use of PROCESS particularly appropriate, as this method has been widely recognized as a reliable and rigorous analytical procedure for mediation analysis (Hayes, 2022). The use of bootstrap confidence intervals also increased the robustness and accuracy of the estimated effects.

5. RESULTS AND DISCUSSION

5.1. Correlations Among the Variables

Table-2 : Correlation Matrix

		1	**2**	**3**
Correlation	CSR (1)	1,000	,402	,604
	Organizational Culture (2)	,402	1,000	,451
	Organizationnel Commitment (3)	,604	,451	1,000

5.2. Principal Component Factor Analysis

Because the proposed model consists of latent variables, principal component factor analysis (PCA) was performed in order to reduce the set of items associated with each variable to a single factor representing each dimension of the study. The following table presents the results of the factor analysis.

Table-3: Assessment of Factor Analysis Indicators

Variables	Item	KMO	Bartlett's Test of Sphericity (Sig.)	Total Varianc e Explained	Commu nalities (Quality of Representation)	Item Factor Loadings
CSR	1 2 3 4 5	0.869	0.00	81.881%	0.869 0.881 0.801 0.833 0.711	0.932 0.939 0.895 0.913 0.843
OC	1 2 3 4 5	0.829	0.00	68.355%	0.657 0.744 0.715 0.687 0.615	0.810 0.862 0.845 0.829 0.784
OE	1 2 3 4	0.821	0.00	94.414%	0.931 0.965 0.960 0.921	0.965 0.982 0.980 0.860

The findings indicate that all KMO values exceed the minimum threshold recommended in the literature, thereby confirming the adequacy of the sample for factor analysis. Likewise, Bartlett's test of sphericity is statistically significant for all constructs ($p < 0.05$), demonstrating the existence of sufficiently strong relationships among the variables to justify the application of factor analysis.

The total variance explained by each construct exceeds the minimum level generally accepted in the literature, ranging from 68.355% to 94.414%, thereby providing evidence of satisfactory construct validity. In addition, all communalities and factor loadings are higher than the recommended threshold values, indicating that the selected items adequately represent the latent constructs included in the conceptual framework.

5.3. Reliability Analysis of the Measurement Scales

Before proceeding to hypothesis testing through linear regression analysis, it was necessary to assess the reliability of the measurement scales using Cronbach's alpha coefficients. The results indicated excellent levels of reliability across all constructs. The following table summarizes the number of items retained after the factor analyses, together with the corresponding reliability coefficients.

Table-4: Cronbach's Alpha Coefficients for the Study Variables

Variables	Numbers of items	Cronbach's Alpha
CSR	5	0.943
Organizational Culture	5	0.883
Organizational Commitment	4	0.980

The findings reveal that all Cronbach's alpha coefficients exceed the threshold generally recommended in the literature, thereby confirming the high internal consistency and reliability of the measurement scales employed in this study.

5.4. Hypothesis Testing

To test the research hypotheses, multiple linear regression analysis was employed. First, this approach enabled us to determine the extent to which employee commitment was explained by the proposed research model. Second, the mediating effect of organizational culture on the relationship between corporate social responsibility and employee commitment was examined. The results of the hypothesis tests are presented below.

Table -5: Results of Hypothesis Testing

Direct Effects

Hypothesis	Beta	Student's *t*	Significance (*p*)	Decision
H1	0.505	8.744	0.000	Accepted
H2	0.402	6.363	0.000	Accepted
H3	0.248	4.291	0.000	Accepted

Indirect Effects

Hypothesis	Beta	95% BC Confidence Interval	*p*-value	Decision
H4	0.0996	[0.0419;0.1746]	0.000	Accepted

The findings of the present study reveal that corporate social responsibility exerts a positive and statistically significant effect on both employee commitment and organizational culture, thereby supporting Hypotheses H1 and H2. Furthermore, the results indicate that organizational culture has a positive and significant effect on employee commitment and that it acts as a mediating mechanism in the relationship between corporate social responsibility and employee commitment.

Consequently, Hypotheses H3 and H4 were also supported.

Overall, these findings highlight the strategic importance of CSR practices in fostering a favorable organizational environment characterized by stronger employee commitment and a more robust organizational culture within Moroccan private-sector organizations.

5.5. Discussion of the Results

5.5.1. Correlations

Table 2 presents the Pearson correlation matrix among the main variables of the study, namely corporate social responsibility (CSR), organizational culture, and employee commitment. Correlation coefficients make it possible to assess both the direction and the strength of the linear relationships among the variables. These coefficients range from −1 to +1, with a positive value indicating a direct relationship between two variables and a negative value indicating an inverse relationship. The closer the coefficient is to ±1, the stronger the relationship, whereas a value close to zero indicates a weak linear association.

The analysis of the correlation matrix reveals that all the variables included in the model are positively and significantly correlated with one another. More specifically, the perception of CSR is moderately correlated with organizational culture (r = 0.402), suggesting that employees who perceive their organization as socially responsible also tend to perceive a stronger organizational culture grounded in values of responsibility, trust, and cooperation.

Furthermore, the correlation between perceived CSR and employee commitment is relatively strong (r = 0.604). This result indicates that the more positively employees evaluate the social responsibility practices of their organization, the higher their level of organizational commitment. This finding provides initial empirical support for Hypothesis H1, according to which the perception of CSR exerts a positive effect on employee commitment.

Likewise, organizational culture exhibits a positive correlation with employee commitment (r = 0.451), suggesting that a culture characterized by shared values, trust, ethical principles, and employee participation promotes stronger employee involvement and commitment to the organization. This finding provides preliminary empirical support for Hypothesis H3.

Moreover, none of the observed correlations exceeds the critical threshold of 0.70 generally recommended in the methodological literature (Tabachnick & Fidell, 2001, as cited in Tremblay, 2014). The absence of excessively high correlations suggests that the variables measure distinct constructs and reduces the risk of multicollinearity that could potentially affect subsequent regression analyses. These findings therefore confirm the appropriateness of simultaneously retaining all the variables within the proposed conceptual model.

These descriptive results are consistent with the major studies devoted to the internal consequences of corporate social responsibility. Turker (2009), for example, demonstrated that employees develop higher levels of organizational commitment when they perceive their organization as socially responsible. Similarly, Aguinis and Glavas (2012), Glavas (2014, 2016), and Kelley and Glavas (2014) reported that employees' perceptions of CSR practices foster positive attitudes, including organizational commitment, trust, organizational identification, and a stronger sense of belonging.

The findings concerning the relationship between CSR and organizational culture are also consistent with the studies conducted by Jung and Ali (2017), Ali and Anwar (2021), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and Joseph (2024), all of whom found that socially responsible practices progressively contribute to the development of an organizational culture founded upon ethical values, cooperation, transparency, and accountability.

Finally, the positive correlation identified between organizational culture and employee commitment is in line with the conclusions of Schein (2010) and Denison (1990), who argued that a strong organizational culture constitutes an essential mechanism for mobilizing human resources. It also supports the empirical findings of Jung and Ali (2017), Lee (2022), and Joseph (2024), who emphasized the decisive role of organizational culture in promoting positive workplace behaviors, particularly employee commitment.

5.5.2. Results Concerning the Relationship Between Organizational Commitment and Its Antecedents

This stage represents an essential step in the empirical validation of the proposed conceptual model. Its objective is to examine the influence of the antecedents of organizational commitment namely, employees' perceptions of corporate social responsibility and organizational culture in order to determine the extent to which these factors explain variations in employee commitment.

The results of the linear regression analysis indicate that the perception of CSR exerts a positive and statistically significant effect on organizational commitment (β = 0.505; $p < 0.05$), thereby confirming Hypothesis H1. Likewise, organizational culture has a positive and statistically significant influence on employee commitment (β = 0.248; $p < 0.05$), supporting Hypothesis H3. These findings indicate that employees who perceive their organization as socially responsible and who operate within an organizational culture grounded in ethics, trust, cooperation, and responsibility exhibit higher levels of organizational commitment.

Furthermore, a comparison of the standardized regression coefficients reveals that perceived CSR constitutes the strongest predictor of organizational commitment. Indeed, its standardized coefficient (β = 0.505) is considerably higher than that of organizational culture (β = 0.248). This finding suggests that, within the context of Moroccan private-sector organizations, employees' perceptions of socially responsible practices exert a stronger influence on their commitment than organizational culture considered independently. Nevertheless, the significant effect of organizational culture confirms that it represents a complementary organizational mechanism capable of strengthening employee involvement.

One possible explanation for the stronger influence of perceived CSR lies in the fact that socially responsible practices are directly interpreted by employees as signals of fairness, recognition, organizational support, and concern for employee well-being. Unlike organizational culture, which generally develops gradually over time, CSR initiatives tend to generate more immediate and visible effects on employees' perceptions and attitudes. Consequently, employees may respond more rapidly to socially responsible organizational practices, thereby strengthening their emotional attachment to the organization and reinforcing their organizational commitment.

This finding may also be explained by the specific characteristics of the Moroccan context. Moroccan organizations are characterized by the importance of interpersonal relationships, collective values, social solidarity, and mutual trust. Within such an environment, employees are particularly sensitive to organizational practices that reflect ethical behavior, fairness, and social responsibility. Consequently, CSR initiatives may exert a stronger influence on employee commitment than cultural factors considered independently, thereby reinforcing employees' perceptions of organizational support and strengthening their sense of belonging.

The explanatory power of the model is also satisfactory. The two independent variables jointly account for 41.6% of the variance in organizational commitment, indicating substantial explanatory power within the field of organizational behavior research. This result suggests that both perceived CSR and organizational culture constitute major determinants of employee commitment in the context under investigation while also indicating that additional organizational and individual factors may contribute to explaining variations in employee commitment.

Overall, the results are largely consistent with the conclusions of previous studies. The positive effect of perceived CSR on organizational commitment confirms the findings of Turker (2009), who demonstrated that CSR initiatives strengthen employee involvement by improving employees' perceptions of the organization. The results are also consistent with the studies conducted by Aguinis and Glavas (2012), Glavas (2014, 2016), and Kelley and Glavas (2014), which showed that CSR practices foster positive attitudes, including organizational identification, trust, a sense of belonging, and employee commitment.

Similarly, the positive effect of organizational culture on employee commitment is consistent with the work of Schein (2010) and Denison (1990), who viewed organizational culture as a strategic resource capable of exerting a lasting influence on employees' attitudes and behaviors. Our findings are also aligned with the empirical studies of Jung and Ali (2017), Lee (2022), Paruzel et al. (2021), Aleksić et al. (2023), and Joseph (2024), which demonstrated that organizations fostering cultures based on responsibility, trust, cooperation, and respect for stakeholders achieve higher levels of organizational commitment.

Although the present findings are broadly consistent with previous empirical studies, some noteworthy differences emerge. In contrast to several studies conducted in Western contexts, the present research indicates that perceived CSR exerts a stronger influence on organizational commitment than organizational culture. This finding suggests that employees' attitudes may be shaped not only by internal organizational characteristics but also by broader social, cultural, and institutional conditions. Consequently, the present study extends the existing literature by demonstrating that the relative importance of CSR and organizational culture may vary across different contexts.

These findings confirm the theoretical foundations underlying the present research, particularly Stakeholder Theory (Freeman, 1984) and Social Exchange Theory (Blau, 1964). They demonstrate that socially responsible practices constitute a strategic investment capable of strengthening employee commitment over the long term, especially when such practices are embedded within an organizational culture aligned with the principles of responsibility, ethics, and sustainable development.

Finally, the differences observed in the magnitude of the relationships among the variables deserve particular attention. Although organizational culture was found to exert a statistically significant influence on organizational commitment, its effect remained substantially weaker than that of perceived CSR. One possible explanation is that organizational culture tends to influence employees' attitudes progressively and indirectly through perceptions of trust, fairness, and organizational support. Furthermore, additional organizational and contextual variables may also have affected the strength of the observed relationships.

5.5.3. Results Concerning the Relationship Between Organizational Culture and Its Antecedents

This stage consists of examining the influence of employees' perceptions of corporate social responsibility (CSR) on organizational culture in order to test Hypothesis H2 of the conceptual model. The regression results indicate that perceived CSR exerts a positive and statistically significant effect on organizational culture ($\beta = 0.402$; $p < 0.05$). This finding confirms Hypothesis H2 and indicates that employees who perceive their organization as socially responsible also tend to perceive an organizational culture more strongly grounded in values of responsibility, ethics, trust, cooperation, and respect for stakeholders.

Furthermore, the coefficient of determination indicates that perceived CSR explains 16.2% of the variance in organizational culture. Although this proportion remains moderate, it highlights the fact that socially responsible practices constitute a significant determinant of organizational culture within Moroccan private-sector organizations. This finding also suggests that organizational culture is a multidimensional construct whose development depends not only on CSR initiatives but also on other organizational factors, such as leadership style, human resource management practices, managerial values, internal communication, and the organization's history and context.

The findings are fully consistent with the theoretical foundations underpinning this research. In accordance with Stakeholder Theory (Freeman, 1984), organizations that adopt socially responsible practices foster the development of an organizational environment characterized by trust, cooperation, and respect for stakeholders. Likewise, Social Exchange Theory (Blau, 1964) explains how responsible organizational behaviors progressively reinforce employees' shared collective values, thereby contributing to the development of a stronger organizational culture.

From an empirical perspective, these findings support the conclusions reached by Jung and Ali (2017), who demonstrated that CSR initiatives contribute to the development of an organizational culture conducive to positive employee behaviors. They are also consistent with the studies conducted by Ali and Anwar (2021), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and Joseph (2024), according to which organizations committed to socially responsible practices are more likely to develop a culture characterized by ethical values, participation, transparency, and accountability. Consequently, the findings of the present study confirm that perceived CSR constitutes an important driver of organizational culture within Moroccan private-sector organizations while reinforcing the conclusions of the international literature concerning the internal consequences of socially responsible practices.

5.5.4. The Mediating Effect of Organizational Culture on the Relationship Between Perceived CSR and Organizational Commitment

In order to examine the mediating role of organizational culture in the relationship between employees' perceptions of corporate social responsibility (CSR) and organizational commitment, we employed the mediation procedure developed by Hayes (2004, 2008, 2009, 2018), which is widely recognized as one of the most robust methods for analyzing indirect effects. The analyses were conducted using a sample of 212 employees from the Moroccan private sector and involved 10,000 bootstrap resamples with 95% bias-corrected confidence intervals (BC) and Huber–White robust standard errors.

The results first reveal a positive and statistically significant total effect of perceived CSR on organizational commitment (path c: $b = 0.6042$; $p < 0.05$), confirming that favorable perceptions of socially responsible practices are associated with higher levels of employee commitment. Perceived CSR also exerts a positive and statistically significant effect on organizational culture (path *a*: *b* = 0.4021; $p < 0.05$), indicating that organizations perceived as socially responsible foster the development of a culture grounded in ethics, responsibility, cooperation, and trust.

Furthermore, organizational culture exerts a positive and statistically significant influence on organizational commitment when the effect of CSR is controlled (path *b*: *b* = 0.2476; $p < 0.05$). In addition, the direct effect of perceived CSR on organizational commitment remains positive and statistically significant after the introduction of the mediating variable (path *c′*: *b* = 0.5046; $p < 0.05$). This result indicates that organizational culture does not completely eliminate the influence of CSR on organizational commitment but rather explains part of this relationship.

The analysis of the indirect effect confirms this interpretation. The mediated effect of perceived CSR on organizational commitment through organizational culture is positive and statistically significant (*b* = 0.0996; 95% BC bootstrap confidence interval [0.0419; 0.1729]). Since the confidence interval does not include zero, the indirect effect can be considered statistically significant. The persistence of a significant direct effect following the introduction of the mediator supports the conclusion that organizational culture plays a partial mediating role. Consequently, employees' perceptions of CSR influence organizational commitment both directly and indirectly through the reinforcement of an organizational culture that, in turn, contributes to higher levels of employee commitment. These findings therefore provide empirical support for Hypothesis H4 (see Figure 3).

The results obtained are entirely consistent with the theoretical foundations underlying this study. According to Social Exchange Theory (Blau, 1964), employees interpret socially responsible practices as manifestations of organizational support and commitment toward stakeholders. In return, they develop positive attitudes based on the principle of reciprocity, particularly stronger organizational commitment. Similarly, Stakeholder Theory (Freeman, 1984) suggests that organizations that sustainably integrate CSR principles into their practices progressively reinforce shared organizational values, thereby promoting greater employee involvement.

These findings also confirm the main conclusions of previous empirical research. They support the studies conducted by Aguinis and Glavas (2012), Glavas (2014, 2016), and Kelley and Glavas (2014), which demonstrated that the effects of CSR on employee behavior are explained by intermediate organizational and psychological mechanisms rather than by an exclusively direct relationship. Likewise, the present findings are consistent with the studies of Jung and Ali (2017), Paruzel et al. (2021), Lee (2022), Aleksić et al. (2023), and Joseph (2024), according to which an organizational culture based on ethical values, trust, responsibility, and cooperation enhances the effectiveness of CSR policies and promotes sustainable organizational commitment.

Accordingly, this study provides additional empirical evidence that organizational culture constitutes an essential explanatory mechanism for understanding how socially responsible practices are translated into positive employee behaviors within the context of Moroccan private-sector organizations.

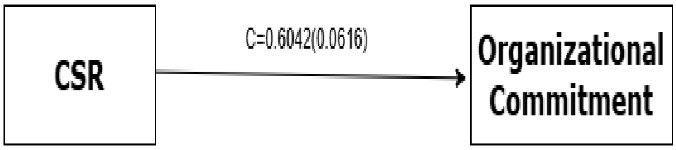

Fig-2: Diagram of the Simple Regression Model Illustrating the Total Effect of Corporate Social Responsibility on Organizational Commitment.

Huber–White robust standard errors are reported in parentheses. The total effect of corporate social responsibility (CSR) on organizational commitment was statistically significant at the $p < 0.05$ level.

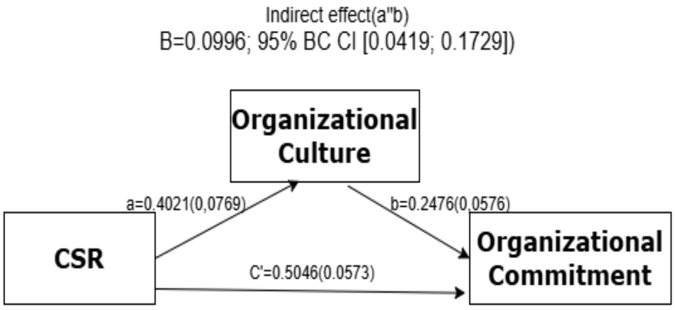

Fig-3: Diagram of the Regression Model Illustrating the Mediating Role of Organizational Culture in the Relationship Between Perceived Corporate Social Responsibility and Organizational Commitment

6. CONCLUSION

The purpose of this study was to examine the impact of employees' perceptions of corporate social responsibility (CSR) on employee commitment within the Moroccan private sector by analyzing the mediating role of organizational culture. To address this research objective, an extensive review of the literature was conducted, leading to the development of a conceptual framework grounded in Stakeholder

Theory (Freeman, 1984) and Social Exchange Theory (Blau, 1964). The proposed model was subsequently tested empirically through a quantitative survey administered to 212 employees working in the Moroccan private sector. The collected data were analyzed using IBM SPSS Statistics version 25 and Hayes' mediation procedure based on 10,000 bootstrap samples.

The empirical findings support all the proposed hypotheses. First, employees' perceptions of corporate social responsibility exert a positive and statistically significant effect on employee commitment. Second, perceived CSR practices significantly contribute to the development of an organizational culture based on responsibility, ethics, cooperation, and trust. Third, organizational culture positively influences employee commitment. Finally, the mediation analyses indicate that organizational culture plays a partial mediating role in the relationship between perceived CSR and employee commitment. These findings suggest that socially responsible initiatives generate stronger effects when they are embedded within an organizational culture aligned with the principles of accountability, transparency, and stakeholder orientation.

From a theoretical perspective, this study makes several important contributions to the existing literature. First, it extends previous research devoted to the internal consequences of corporate social responsibility by demonstrating that the effects of CSR on employee behavior are not exclusively direct but also operate through internal organizational mechanisms, particularly organizational culture. Second, it contributes to a better integration of Stakeholder Theory and Social Exchange Theory by showing that employees' perceptions of socially responsible practices strengthen reciprocal relationships between organizations and their employees through the dissemination of shared organizational values. Furthermore, the study addresses recent calls in the literature for a deeper understanding of the mechanisms linking CSR practices to organizational behaviors, particularly within emerging economies, where empirical evidence remains relatively limited. Finally, the present research provides original empirical evidence from the Moroccan context, which remains relatively underexplored in international studies investigating the internal consequences of corporate social responsibility.

The managerial implications of this study are equally significant. The findings demonstrate that organizations should not regard CSR merely as a communication tool or as a mechanism for enhancing corporate reputation. In order to generate sustainable effects on employee attitudes and behaviors, socially responsible practices must be fully integrated into the organization's values, norms, and everyday practices. Managers should therefore seek to promote an organizational culture based on ethical principles, transparency, participation, trust, and respect for stakeholders. Such a culture not only encourages employees to embrace CSR initiatives but also strengthens their commitment, motivation, retention, and, ultimately, overall organizational performance.

This study also has important societal implications. In a context where Moroccan organizations face increasing expectations regarding sustainable development, responsible governance, and human capital management, the findings highlight that CSR policies constitute a strategic instrument capable of simultaneously enhancing employee well-being, improving workplace relationships, and increasing organizational competitiveness. By fostering more responsible and inclusive organizational environments, CSR practices may therefore contribute to sustainable organizational development and value creation for all stakeholders.

Despite these contributions, several limitations should be acknowledged. First, the study is based on a sample of 212 employees drawn exclusively from the Moroccan private sector, thereby limiting the generalizability of the findings to other sectors and national contexts. Second, the cross-sectional nature of the research design does not allow causal relationships to be established over time. Third, the study relies exclusively on self-reported measures, which may give rise to common method bias and social desirability bias. Finally, this research focused on a single mediating variable, whereas other organizational and psychological mechanisms may also explain the relationship between CSR and employee commitment.

These limitations provide several directions for future research. Future studies could adopt longitudinal designs to examine the evolution of these relationships over time and strengthen causal inferences. Researchers could also extend the investigation to other sectors of activity or conduct cross-national comparisons to explore the influence of cultural and institutional contexts. Additional mediating variables, such as organizational identification, organizational trust, perceived organizational support, meaningful work, and employee well-being, could be incorporated into future models. Likewise, moderating variables such as leadership style, ethical climate, organizational size, and individual employee characteristics could also be considered. Finally, the use of mixed-method approaches combining quantitative and qualitative techniques would provide a more comprehensive understanding of the mechanisms through which corporate social responsibility influences organizational behavior over time.

In conclusion, the present study confirms that employees' perceptions of corporate social responsibility constitute a major determinant of employee commitment and highlights the central role played by organizational culture in this process. The findings demonstrate that CSR policies generate greater value when they are fully embedded within the organizational culture, thereby promoting stronger employee commitment, more effective human resource mobilization, and sustainable organizational performance. Consequently, this study contributes to the advancement of knowledge concerning the internal effects of corporate social responsibility while providing managers with practical recommendations for simultaneously strengthening social responsibility, human capital development, and organizational competitiveness.

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APPENDIX

Table A-Questionnaire Items.

Variables	(Items) …. To what extent do you agree or disagree with the following statements? 1. Strongly disagree 2. Disagree 3. Neither agree nor disagree 4. Agree 5. Strongly agree
CSR	1. Our company supports employees who want to acquire additional education. 2. Our company policies encourage the employees to develop their skills and careers. 3. Our company implements flexible policies to provide a good work and life balance for its employees. 4. The management of our company is primarily concerned with employees' needs and wants. 5. The managerial decisions related with the employees are usually fair.
Organizational culture	1. In our company, people value and make use of one another's unique strengths and different abilities. 2. In our company, everyone knows and understands our objectives and priorities. 3. In our company, people sometimes compromise company policy and procedures to reach operational goals. 4. In our company, business decisions are most often made on the basis of facts, not just perceptions or assumptions. 5. In our company, people have access to timely and accurate information about what's really happening in the organization and why.
Organizational commitment	1.My work target is of interest to me. 2.I am committed to my work target. 3.I have chosen to commit myself to my work target. 4.I am dedicated to my work target.