

# The Impacts of Corporate Social Responsibility and Quality of Work Life on Job-Related Outcomes in Thailand

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## Abstract

*This study investigates the impact of corporate social responsibility (CSR) and quality of work life (QWL) on job-related outcomes (JRO), including organizational performance (OP) as both actual financial performance (FP) and subjective organizational performance (SP), or the employee's perception of organizational performance, job satisfaction (JS), and organizational commitment (OC), in order to maintain the attention of the organizations in Thailand towards this area. To accomplish this purpose and to test the hypotheses, the research focused on the sample frame, designed from 49 listed organizations with recognition for CSR good practices. The study was conducted using mixed methods, mainly the quantitative approach. Data were collected from online questionnaires distributed to 1,225 respondents as the participant targets. The response yielded 633 usable questionnaires or a 51.7 percent response rate. The main research findings included: (a) philanthropic CSR had a positive impact on organizational commitment; (b) business-practice CSR had a positive impact on subjective organizational performance it negatively impact on job satisfaction; (c) product-related features CSR had a positive impact on job satisfaction, whereas it negatively impact*

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*organizational commitment; and (d) both lower- and higher-order quality of work life contained positive impacts on subjective organizational performance, job satisfaction, and organizational commitment. In order to explore and clarify the survey results, a semi-structured interview was also conducted and it revealed that philanthropic CSR represented the key CSR activities with the growth of business-practice and product-related features CSR for achieving sustainable development.*

**Keywords:** Corporate Social Responsibility, Quality of Work Life, Organizational Performance, Job Satisfaction, Organizational Commitment

# ผลกระทบของกิจกรรมความรับผิดชอบทางสังคม และคุณภาพชีวิตในการทำงาน ที่มีต่อผลลัพธ์ที่เกี่ยวข้องกับงานในประเทศไทย

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## บทคัดย่อ

งานวิจัยนี้ค้นคว้าผลกระทบของกิจกรรมความรับผิดชอบทางสังคมและคุณภาพชีวิตในการทำงานที่มีต่อผลลัพธ์ที่เกี่ยวข้องกับงาน ซึ่งประกอบด้วย ผลการดำเนินงานขององค์การ ทั้งผลการดำเนินงานทางการเงิน และการรับรู้ของพนักงานที่มีต่อผลการดำเนินงานขององค์การ ความพึงพอใจในงาน และความผูกพันในองค์การ เพื่อรักษาความสนใจขององค์การต่อเรื่องดังกล่าว โดยเก็บรวบรวมข้อมูลจากแบบสอบถามที่ส่งถึงพนักงาน 1,225 คน จาก 49 องค์กรต้นแบบด้านกิจกรรมความรับผิดชอบทางสังคม มีผู้ตอบแบบสอบถามร้อยละ 51.7 ข้อค้นพบประกอบด้วย (ก) กิจกรรมความรับผิดชอบทางสังคมระดับทั่วไปส่งผลกระทบทางบวกต่อความผูกพันในองค์การ (ข) กิจกรรมความรับผิดชอบทางสังคมระดับกระบวนการส่งผลกระทบทางบวกต่อการรับรู้ผลการดำเนินงานขององค์การ แต่ส่งผลกระทบทางลบต่อความพึงพอใจในงาน (ค) กิจกรรมความรับผิดชอบทางสังคมระดับผลิตภัณฑ์ส่งผลกระทบทางบวกต่อความพึงพอใจในงาน แต่ส่งผลกระทบทางลบต่อความผูกพันในองค์การ และ (ง) คุณภาพชีวิตการทำงานทั้งในระดับล่างและระดับบนล้วนแล้วแต่ส่งผลกระทบทางบวกต่อการรับรู้ผลการดำเนินงานขององค์การ ความพึงพอใจในงาน และความผูกพันในองค์กร นอกจากนี้ งานวิจัยนี้ยังได้รวบรวมข้อมูลจากการสัมภาษณ์ ซึ่งมีข้อค้นพบว่า กิจกรรมระดับทั่วไปยังคงเป็นกิจกรรมหลักขององค์การ ในขณะที่กิจกรรมระดับกระบวนการและระดับผลิตภัณฑ์มีบทบาทเพิ่มขึ้นในการพัฒนาเพื่อความยั่งยืน

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## Introduction

In recent decades, management trends have had huge impacts on strategic planning and business models especially when the organizations are in rapid and continuous changes. Obviously, the business world turns to maintain the possibility to be both profitable and respectful to the stakeholders (Varenova, Samy, & Combs, 2013). Consequently, corporate social responsibility (CSR) commitment has become a crucial business strategy for competitive advantages and organizational sustainability with integration into all business functions and long-term orientation with the broader outlooks of stakeholders (Fontaine, 2013; Nwagbara, & Reid, 2013; Werther, & Chandler, 2006; Wood, 1991). In addition to the pressures from external stakeholders, the internal triggers from employees also are related to their socially responsible manners (Chaarlás, & Noorunnisha, 2012). Organizations need to be concerned more about how to take care of the employees through a proper working environment and fair labor consideration (Hawkins, 2006); on the other hand, they also need employees as the power to take care of the external environment and society with their business ways (Benveniste, 2000).

Academically, with the growing numbers of CSR research, most have focused on the relationship between CSR towards economic performance (Belu, & Manescu, 2013; Griffin, & Mahon, 1997; Kapoor, & Shandhu, 2010; Marom, 2006) and customer perception (Berglind, & Nakata, 2005; Endacott, 2004; Page, & Fearn, 2005; Yoon, Gürhan-Canlı, & Schwarz, 2006). Considerably less research has been conducted to estimate the extent to which CSR activities impact employees (Brammer, Millington, & Rayton, 2006; Rupp, Ganapathi, Aguilera, & Williams, 2006). In other words, while academicians know that the employees are the key stakeholders, we still know very little about the impacts of CSR activities on employees (Al-bdour, Nasruddin, & Lin, 2010; Halal, 2001). In Thailand, CSR research began by exploring the practices and mainly focusing on related marketing issues (Kraisornssuthasinee, & Swierczek, 2006; Poolthong, & Mandhachitara, 2009; Virakul, Koonmee, & McLean, 2009). Then, the academicians expand the areas as the application to business practices with broader range of stakeholders (Prachsriphum, & Ussahawanitchakit, 2009; Welford, 2005); however, few studies still emphasize internal matters (Eua-anant, Ayuwat, & Promphakping, 2011; Saekoo, Chuntarung, & Thourmrungroje, 2012; Srisuphaolarn, 2011).

This study, therefore, is designed to maintain the attention of organizations in Thailand in the area of CSR regarding sustainable development by investigating the impacts of CSR and quality of work life on job-related outcomes, including organizational performance, job satisfaction, and organizational commitment based on the Thai context.

## Literature Review

### Corporate Social Responsibilities (CSR)

The concept of CSR has gone through several stages of development: the social responsibilities of businessmen in 1950-1960; enlightened self-interest in the 1970s; the corporate social performance model in the 1980s; strategic management in the 1990s; and the built-in and self-regulating organizational mechanism in the 2000s (Carroll, 1999; Fontaine, 2013; Lee, 2008; Varenova, Samy, & Combs, 2013). The definition and developmental stages of CSR increasingly focused on the balance of the triple bottom line: profit, people, and planet (Elkington, 1998; Hartman, & DesJardins, 2011; Virakul, 2013; Werther, & Chandler, 2006) with the boarder outlook of stakeholders. Thus, more recently, Virakul, Koonmee, and McLean (2009) defined CSR as “the set of philosophy, policy, motivations, commitment, and activities of business companies that consider balancing requirements for financial profits with the benefits of all involved stakeholders” (p. 178).

Regarding the mentioned developmental stages of CSR, previous studies proposed several scales for measuring specific categories of CSR activities but did not cover the comprehensive range of CSR typically understood by external stakeholders (Davenport, 2000; Maignan, 2001; Mattingly, & Berman, 2006). Although there is no exacted CSR scale for focusing on the linkage with employees, the scopes and categories of CSR in this study are mainly adopted from the systematic review of how CSR activities can create values for stakeholders, studied by Peloza and Shang (2010, 2011). They categorized CSR activities into one of three board categories: (1) philanthropic CSR, (2) business-practice CSR, and (3) product-related features CSR. The examples of philanthropic CSR activities include donations, employee volunteerism, charity events, and promotion of public service announcements. Peloza and Shang (2010) differentiated business-practice CSR from the philanthropic by providing the following examples: controlling the pollution level and energy consumption, labor practices, fair trade, customer and employee relations, packaging, ethical

conducts, and investment in poor countries. Regarding product-related features CSR, the examples are product ingredients and product quality.

### **Quality of Work Life (QWL)**

The quality of work life concept was introduced to the workplace in the late 1950s. Up until the mid-1970s, the focus was on work design and improving work. Then, since the beginning of the 1980s, quality of work life has come to include other features that affect employees' satisfaction and productivity (Cummings and Worley, 2005). More recently, Sirgy et al. (2001) defined quality of work life as "employee satisfaction with a variety of needs through resources, activities, and outcomes stemming from the participation in the workplace (p. 242)."

Previously, several researchers described different dimensions of quality of work life (Breukelen, Vlist, & Steensma, 2004; Connolly, & Viswesvaran, 2000; Kwon, Bae, & Lawler, 2010; Mirvis, & Lawler, 1984; Sirin, 2009). Based on need-hierarchy theory of Maslow (Maslow, 1970) and employee satisfaction of human development needs (Sirgy, Efraty, Siegel, & Lee, 2001), this study considered these categories of quality of work life as two major-order levels (Koonmee, & Virakul, 2007; Marta et al., 2013). The differentiation between these two orders was made on the premise that higher-order needs are satisfied internally, whereas lower-order needs are predominantly satisfied externally (Robbins, 2003). Specifically, lower-order quality of work life is comprised of: (1) health and safety needs, and (2) economic and family needs, while higher-order quality of work life comprised of: (1) social needs, (2) esteem needs, (3) self-actualization needs, (4) knowledge needs, and (5) esthetic needs.

### **Job-Related Outcomes (JRO)**

#### *Organizational Performance (OP):*

Organizational performance is widely recognized as a multi-dimension construct in management research with several models based on each specific organizational paradigm (Combs, Crook, & Shook, 2005; Martz, 2013). In order to see its relationship with CSR activities and quality of work life, organizational performance in this study is considered in terms of both actual financial performance (FP) and subjective performance (SP). Both are explored considering three main aspects: (1) growth, (2) profitability, and (3) productivity.

While actual financial performance is revealed and calculated through the financial statements show in the annual report, subjective performance is considered as the perception of employees of their organizational performance.

*Job Satisfaction (JS):*

Job satisfaction is defined as “the pleasurable or positive emotional state resulting from the overall evaluation of one’s job or job experience” (Locke, 1976, p. 1304). Academically, job satisfaction is one of the most important and widely-researched variables in industrial-organizational psychology (Connolly, & Viswesvaran, 2000). Previous research revealed findings regarding job satisfaction according to several aspects, including the sources of satisfaction (Clark, & Oswld, 1996; Easterlin, 2001; Luchak, 2003), the relationship with productivity (Avolio, 1999; Connolly, & Viswesvaran, 2000; Dubinsky, Howell, Ingram, & Bellenger, 1986), and the application to strategic human resource management (Clark, & Oswald, 1996; Heywood, & Wei, 2006; Sousa-Posa, A., & Sousa-Posa, A.A., 2000).

*Organizational Commitment (OC):*

Joworski and Kohli (1993) defined organizational commitment as “the extent to which a business unit’s employees were fond of the organization, saw their future tied to that of the organization, and were willing to make personal sacrifices for the business unit” (p. 60). Allen and Meyer (1990) conceptualized organizational commitment in terms of three distinct dimensions: affective, continuance, and normative. Several researchers have suggested that organizational commitment should be recognized as the positive consequences on employee behaviors (Demir, Sahin, Teke, Ucars, & Kursun, 2009; Meyer, & Allen, 1997; Steyrer, Schiffinger, & Lang, 2008; Lang, 1992; Wallace, 1995).

### **Previous Studies: the Relationship between CSR and QWL**

Although CSR plays an increasing role in shaping quality of work life (Kriel, 2004; Lawrence, & Weber, 2008), still little research discusses the obvious relationship between CSR and quality of work life (Nanjundeswaraswamy, & Swamy, 2013; Razaq et al., 2011). Instead of focusing directly on the relationship between CSR and quality of work life, several researchers have preferred to reflect on the form of the attractiveness through organizational reputation. Job applicants are more likely to pursue jobs with socially

responsible organizations (Greening, & Turban, 2000), while existing employees may infer from CSR activities that their organizations are moral and eventually decide to spend their times and abilities for the organization's achievement (Bauman, & Skitka, 2012; Fombrun, & Shanley, 1990). In terms of employees' needs, the organizations can also understand and fulfill these needs by creating opportunities for self-enhancement, improving work-personal life integration, job security, and personal safety (Bauman, & Skitka, 2012; Bhattacharya, Sen, & Korchun, 2008).

### Previous Studies: the Impacts of CSR on Job-Related Outcomes

Along broader perspectives on CSR, since the 1980s, not only shareholders but organizations have been required to exhibit the responsibilities to wider groups of stakeholders, including employees, customers, suppliers, government and so forth. This stakeholder theory led to the way to assessing organizational performance against a variety expectations and interests (Freeman, 1984; Reich, 1998; Brown, & Fraser, 2006; Steurer, 2006). According to the framework of stakeholder theory, CSR has therefore to be considered as a type of strategic management which contains ethical values together with business senses in order to be responsible to relevant stakeholders (Hubbard, 2009; Russo, & Perrini, 2010), especially the employee as the primarily internal stakeholder that plays crucial roles in order to deliver organizational achievement and development. Therefore, in recent decades, some academicians have begun to investigate the relationship between CSR practices and job-related outcomes (Kiel, 2004; Lawrence, & Weber, 2008; Razaq et al., 2011).

#### *The Impacts of CSR on Organizational Performance*

Several previous studies have investigated the relationship between CSR and organizational performance (Ali, I., Rehman, Ali, S.I., Yousaf, & Zia, 2010; Bihari, & Pradhan, 2011; Chang, Oh, & Messersmith, 2013; Kapoor, & Shandhu, 2010; Scott, 2007; Orlitzky, Schmidt, & Rynes, 2003; Peloza, 2009; Ree, & Rodionova, 2013). However, the discussions of this relationship have exhibited mixed results, reporting positive (e.g. Bihari, & Pradhan, 2011; Waddock, & Graves, 1997), negative (e.g. Moore, 2001; Vance, 1975; Wright, & Ferris, 1997), and null (e.g. McWilliams, & Siegel, 2000) relationships.

Similarly, mixed results have been shown among the investigation of the micro-economic view. For example, Kapoor and Shandhu (2010) found a significant

positive impact of CSR on profitability and growth of the organization. Moskowitz (1972) demonstrated an increase of stock price in the organizations that invest on the basis of social responsibility, while Griffin and Mahon (1997) found no association between CSR and financial performance in terms of return on assets (ROA) and return on equity (ROE). With the inconsistency of these investigations, the conclusion can be drawn that CSR cannot be easily reconciled with the financial performance; instead, these become interesting social agenda and instrumental goals of the organization.

#### *The Impacts of CSR on Job Satisfaction*

Research attention has gradually emphasized the association between CSR activities and job satisfaction. Most of this work has revealed a positive relationship with several aspects (Brammer, Millington, & Rayton, 2007; McGuire, Sundgren, & Schneweis, 1998; Turker, 2009), for examples, the positive correlation between directed involvement in CSR activities and the satisfaction with the workplace (Chong, 2009), the positive relationship between social recognition and job satisfaction (Lee, & Chang, 2008), the positive influence between organizational reputation regarding social responsibility and employee satisfaction (Peterson, 2004), the positive impacts of CSR on job satisfaction by extending to organizational justice (Tziner, Oren, Bar, & Kadosh, 2010), and the positive relationship between the ethical program and employees' job satisfaction (Valentine, & Fleischman, 2008).

#### *The Impacts of CSR on Organizational Commitment*

Previous empirical surveys have clearly shown a positive relationship in the areas of CSR and organizational commitment in several aspects, for examples, the positive linkage between employee perception of corporate citizenship and organizational commitment (Peterson, 2004), the positive impact of socially-responsible behavior on organizational commitment (Brammer, Millington, & Rayton, 2006), the positive influence of employees' perception of CSR on their subsequent emotions and attitudes towards the organization (Rupp, Ganapathi, Aguilera, & Williams, 2006), and the significantly-positive relationship of internal CSR on both affective and normative organizational commitment but not for continuance commitment (Al-bdour, Nasruddin, & Lin, 2010; Ditlev-Simonsen, 2012).

### **Previous Studies: the Impacts of QWL on Job-Related Outcomes**

In recent decades, quality of work life has focused on the need satisfaction of employees, which can be categorized according to Maslow's hierarchy of needs (1970). Each stage or category of employee's needs can be fulfilled through workplace experience as it contributes to job-related outcomes. Hence, since the 1990s, there have been several academic attempts to show evidence that the more employees are fulfilled, the more productivity and loyalty (Danna, & Griffin, 1999; Efraty, & Sirgy, 1990; Lewellyn, & Wibker, 1990).

#### *The Impacts of Quality of Work Life on Organizational Performance*

Several studies have revealed the relationship between various aspects on quality of work life and organizational performance (Aketch, Odera, Chepkuto, & Okaka, 2012; Brewer, 2005; Geetika, & Srivatava, 2010). Chib (2012) for example revealed that organizational performance is significantly related to quality of work life, including organizational health and safety policy, workers' free lunches, workers' transport facilities, maternity leave with salary, job-related training, family life, and living accommodations. Especially, Hawkins (2006) emphasized that health and safety have a major impact on quality and performance. As a result of these positive relationships, in the long term, quality of work life becomes an intervention of organizational development which is used to assess and enhance the effectiveness of the organization as the organizational mirror (Abdeen, 2002; Anderson, Coffey, & Byerly, 2002; Gupta, 2013).

#### *The Impacts of Quality of Work Life on Job Satisfaction*

Several scholars have found a positive relationship between quality of work life and employees' job satisfaction (Brock-Utne, 2000; Bustillo Llorente, & Maćias, 2005; Darabi, Mehdizadeh, Arefi, & Ghasemi, 2013; Davoodi, 1998; Laue, 2000; Nekouei, Othman, Masud, & Ahmad, 2014; Rainey, 2003). For example, Efraty and Sirgy (1990) conducted a study of quality of work life as conceptualized in terms of need satisfaction and the findings showed a positive relationship between quality of work life and job satisfaction as well as quality of work life and job involvement. Supporting by Ganguly (2010), the study revealed that the quality of work life significantly contribute to increasing satisfaction or dissatisfaction as experienced by the employees.

*The Impacts of Quality of Work Life on Organizational Commitment*

Similar momentum with job satisfaction, many researchers have found a positive relationship between quality of work life and organizational commitment (Abdulaziz, & Nazarmahd, 2011; Ahmadi, Salavati, & Rajabzadeh, 2012; Daud, 2010; Permarupan, Al-Mamun, & Saufi, 2013; Riley et al., 1998; Tamini, Yazdany, & Bojd, 2011). For example, Lewis et al. (2001) pointed out the positive impact on organizational commitment of the following main influential elements: fairness, a clear supervision system, organizational decisions, professionalism, contradictions and limited roles, occupational feedback, promotional opportunity, fair payment, and capability to predict work activities. Intrinsically, the employees that are truly empowered and worked within a participator, problem-solving framework are also more committed to their organization (Fields, & Thacker, 1992).

**CSR Thailand: 50 Good Practices**

The Thai Listed Companies Association (2013) has realized that CSR in Thailand still lacks continual improvement. Several organizations are stuck on only the issues of reputation and budgets. Therefore, the Association incorporated with the Thaipat Institute revealed research on “CSR Thailand: 50 Good Practices” in 2012 as the case studies of 50 listed companies in Thailand. The main purposes were to share CSR practices and to encourage other organizations in Thailand to pay attention to CSR in their processes regarding sustainable development. The cases revealed each organizational policy and the key CSR activities which can be categorized into six groups including: community, customers, employees, environment, organizational governance, and society (Thai Listed Companies Association, 2013; Thaipat Institute, 2012).

**Research Framework and Hypotheses**

From the literature review showing the positive relationships among CSR, quality of work life, and job-related outcomes, this research examines the impacts of CSR and quality of work life on job-related outcomes, considering whether each CSR category and each level of quality of work life similarly impact each job-related outcomes. Moreover, the demographic and other organizational factors are determined in this study as the extraneous variables that might relate to each job-related outcomes. Therefore, the

following framework of this study (see Figure 1) depicts the overall relationships. Then, specifically, the hypotheses are formulated.

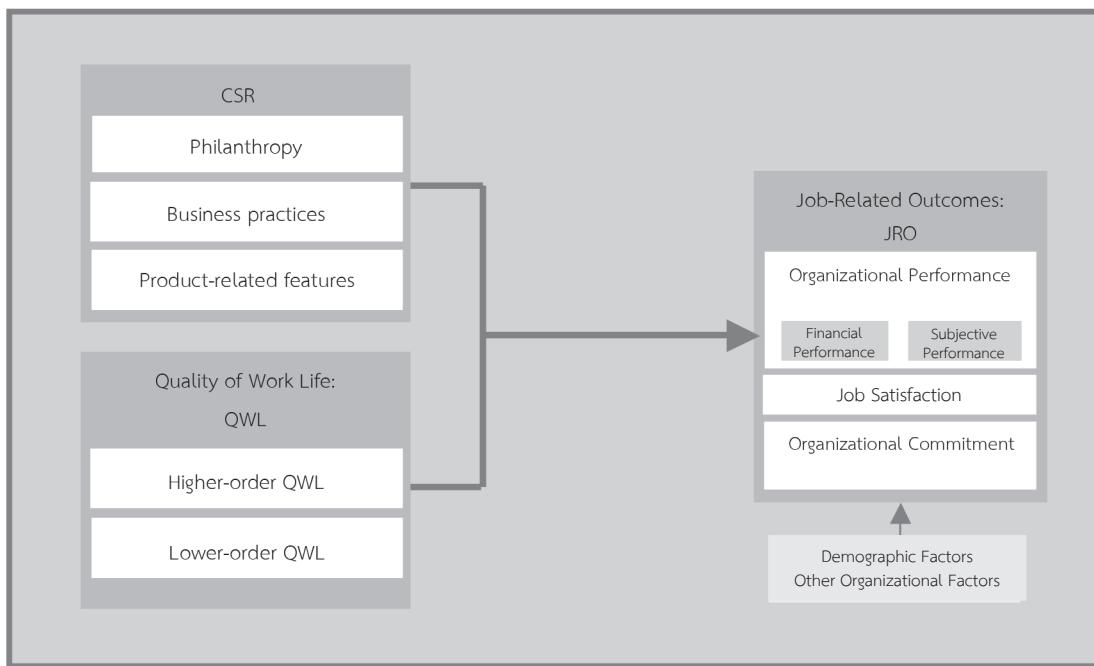


Figure 1: Research Framework

Hypothesis 1: CSR positively related to QWL.

Hypothesis 1a: Philanthropic CSR positively related to lower-order QWL.

Hypothesis 1b: Business-practice CSR positively related to lower-order QWL.

Hypothesis 1c: Product-related features CSR positively related to lower-order QWL.

Hypothesis 1d: Philanthropic CSR positively related to higher-order QWL.

Hypothesis 1e: Business-practice CSR positively related to higher-order QWL.

Hypothesis 1f: Product-related features CSR positively related to higher-order QWL.

Hypothesis 2: CSR and QWL positively affects actual financial performance.

Hypothesis 2a: Philanthropic CSR positively affects actual financial performance.

Hypothesis 2b: Business-practice CSR positively affects actual financial performance.

Hypothesis 2c: Product-related features CSR positively affects actual financial performance.

Hypothesis 2d: Lower-order QWL positively affects actual financial performance.

Hypothesis 2e: Higher-order QWL positively affects actual financial performance.

Hypothesis 3: CSR and QWL positively affects subjective organizational performance.

Hypothesis 3a: Philanthropic CSR positively affects subjective organizational performance.

Hypothesis 3b: Business-practice CSR positively affects subjective organizational performance.

Hypothesis 3c: Product-related features CSR positively affects subjective organizational performance.

Hypothesis 3d: Lower-order QWL positively affects subjective organizational performance.

Hypothesis 3e: Higher-order QWL positively affects subjective organizational performance.

Hypothesis 4: CSR and QWL positively affects job satisfaction.

Hypothesis 4a: Philanthropic CSR positively affects job satisfaction.

Hypothesis 4b: Business-practice CSR positively affects job satisfaction.

Hypothesis 4c: Product-related features CSR positively affects job satisfaction.

Hypothesis 4d: Lower-order QWL positively affects job satisfaction.

Hypothesis 4e: Higher-order QWL positively affects job satisfaction.

Hypothesis 5: CSR and QWL positively affects organizational commitment.

Hypothesis 5a: Philanthropic CSR positively affects organizational commitment.

Hypothesis 5b: Business-practice CSR positively affects organizational commitment.

Hypothesis 5c: Product-related features CSR positively affects organizational commitment.

Hypothesis 5d: Lower-order QWL positively affects organizational commitment.

Hypothesis 5e: Higher-order QWL positively affects organizational commitment.

## Methodology

In order to focus on the mentioned relationships, the quantitative technique, adapted from Holton and Burnett (2005), was used in the present study. This technique is used for studying large groups of people and making generalizations to broader groups beyond those samples. Additionally, the qualitative technique, adapted from Ruona (2005), was also applied for in-depth understanding of those relationships and impacts.

### Quantitative Method: Survey

#### *The Participants and Sample Frame*

The samples and participant target were identified by focusing on the employees who were in the organizations that provided CSR activities; hence, the sample frame was designed from 49 listed organizations with good practices in CSR revealed in the project of Thai Listed Companies Association and the Thaipat Institute. This study also investigated

whether the different job functions of employees had some effects on each job-related outcomes. Hence, the respondents in each organization were expected to include: (1) five from the management team, (2) five from the human resources team, (3) five from the marketing and public relations team, and (4) ten having from other functions. In total, 25 respondents were expected to be the participant target from each organization. Thus, in total there were 1,225 respondents in this sample frame. The response yielded 633 usable questionnaires (51.7%) as from 25 different organizations. Table 1 illustrates the demographic profile of the respondents in this research.

Table 1: Profile of Respondents (N = 633)

Variables	(%)	Variables	(%)
<i>Gender</i>		<i>Years in Work</i>	
Male	46.0	1 or less	9.6
Female	54.0	2 – 4	24.2
<i>Age</i>		5 – 9	24.9
Less than 30	19.1	10 – 14	25.0
30 – 39	55.1	15 – 20	8.1
40 – 49	19.1	More than 20	12.3
50 – 59	6.2	<i>Years in Position</i>	
60 or more	0.5	1 or less	14.8
<i>Educational Level</i>		2 – 4	52.1
High school or less	4.7	5 – 9	20.1
Diploma	13.0	10 – 14	11.1
Bachelor's degree	47.1	15 – 20	0.5
Master's degree	35.2	More than 20	1.4
<i>Job Level</i>		<i>Industry</i>	
Operational staff	36.8	Manufacturing	64.0
Supervisor	27.6	Trading/Services	36.0
Manager	31.4	<i>Organization's Size</i>	
Director	2.2	Small and Medium	43.6
Executive	1.9	Large	56.4
<i>Job Function</i>		<i>CSR Participation</i>	
Management	22.3	Never	11.2
Human Resources	30.0	Sometimes	58.5
Marketing	11.7	Always	30.3
Others	36.0		

### *The Instrumentation and Pilot Test*

In this study, three sections were measured and considered for testing the hypotheses and responding to the research questions. The actual financial performance was revealed in the corporate annual reports and financial statements; then, these were calculated to reflect growth, profitability, and productivity. Seven-point Likert scale questionnaires were also distributed to the respondents in order to obtain the demographic information and the questions for each scale, including (1) the 15-item of CSR categories scale adapted from Peloza and Shang (2010, 2011), (2) the 16-item of quality of work life orders categories scale developed by Sirgy, Efraty, Siegel, and Lee (2001), (3) 3-item of subjective organizational performance scale developed to parallel with the indicators of the actual financial performance, (4) 5-item of job satisfaction scale adapted from Dubinsky, Howell, Ingram, and Bellenger (1986), and (5) 7-item of organizational commitment scale developed by Joworski and Kohli (1993).

### **Qualitative Method: Semi-Structured Interview**

#### *Participant and Site Selection*

**Table 2: Profile of Participants and Sites**

Participants					Sites	
Name	Position	Job Function	Gender	Age	Industry	Size
C	Manager	General (Accounting)	Male	53	Manufacturing (Food/Agriculture)	L
P	Manager	Public Relations (CSR Communication)	Male	48	Manufacturing (Energy)	S/M
S	Manager	Human Resources (Employee Relation)	Male	42	Manufacturing (Automotive Parts)	S/M
B	Supervisor	Human Resources (Employee Activities)	Female	36	Services (Banking)	L
T	Supervisor	Public Relations (CSR-in-Process)	Male	39	Services (Communication)	L
K	Management	Public Relations (CSR Communication)	Female	56	Services (Banking)	S/M

Consequently, the semi-structured interviews were conducted in order to understand the phenomena from the survey results. According to the response proportion of the questionnaire, six participants from each different organization were selected as shown in Table 2.

### *The Interviews and Data Interpretation*

The semi-structured interviews were conducted in order to understand the perception of employees of CSR activities, their quality of work lives, and job-related outcomes. The participants were granted confidentiality and guided by an interview protocol which covered three major areas: (1) the background, (2) the perception of CSR activities, and (3) the perception of their work lives, jobs and organizations. After interviewing, coding was performed by through the use of full transcriptions, the comparison of the units of meaning, and forming new categories (Glesne, & Peshkin, 1992).

### **Quantitative Results**

The research hypotheses were tested using multiple regression analyses. Table 3 shows the correlation matrix, indicating that generally, all variables were correlated with each other, excepts the actual financial performance, which was related only to low-order quality of work life ( $p<0.05$ ).

**Table 3: Correlation Matrix**

	PL_C	BP_C	PR_C	L_QW	H_QW	FP	SP	JS	OC
PL_C	1.000								
BP_C	0.631**	1.000							
PR_C	0.549**	0.787**	1.000						
L_QW	0.321**	0.463**	0.384**	1.000					
H_QW	0.384**	0.448**	0.428**	0.687**	1.000				
FP	0.056	0.068	0.059	0.082*	0.028	1.000			
SP	0.307**	0.394**	0.318**	0.583**	0.498**	0.279**	1.000		
JS	0.284**	0.364**	0.360**	0.785**	0.702**	0.057	0.521**	1.000	
OC	0.361**	0.346**	0.289**	0.653**	0.757**	0.029	0.448**	0.764**	1.000

*Note:*

PL_C	= Philanthropic CSR	FP	= Actual financial performance
BP_C	= Business-practice CSR	SP	= Subjective organizational performance
PR_C	= Product-related features CSR	JS	= Job satisfaction
L_QW	= Lower-order QWL	OC	= Organizational commitment
H_QW	= Higher-order QWL		

The matrix reveals for each CSR category contains positive relationships with each order-level of QWL showing that hypotheses 1a, 1b, 1c, 1d, 1e, and 1f were supported. Specifically, business-practice CSR significantly ( $p<0.01$ ) correlate with quality of work life, subjective organizational performance, and job satisfaction at a higher level than product-related features and philanthropic CSR, respectively, while, philanthropic CSR significantly ( $p<0.01$ ) correlated with organizational commitment at a higher level than product-related features CSR.

Moreover, lower-order quality of work life significantly ( $p<0.01$ ) correlated with job satisfaction and subjective organizational performance at a higher level than higher-order quality of work life, whereas higher-order quality of work life significantly ( $p<0.01$ ) correlated with organizational commitment at a higher level than lower-order quality of work life.

Table 4 illustrates the results of the regression analysis used to test the hypotheses by revealing the impacts of CSR and quality of work life on each job-related outcomes or the following four dependent variables: (1) actual financial performance, (2) subjective performance, (3) job satisfaction, and (4) organizational commitment.

Table 4: Regression Analysis of Six Dependent Variables

Variables	Beta	t-value	Adjusted R <sup>2</sup>	F
<i>Actual financial performance</i>			0.003	1.359
Philanthropic CSR	0.026	0.507		
Business-practice CSR	0.020	0.277		
Product-related features CSR	0.018	0.279		
Lower-order quality of work life	0.108	1.904		
Higher-order quality of work life	-0.073	-1.276		
<i>Subjective organizational performance</i>			0.368	74.744**
Philanthropic CSR	0.055	1.322		(p<0.01)
Business-practice CSR	0.131	2.277*		
Product-related features CSR	-0.039	-0.747		
Lower-order quality of work life	0.419	0.932**		
Higher-order quality of work life	0.147	0.3241*		
<i>Job satisfaction</i>			0.669	256.939**
Philanthropic CSR	0.001	0.470		(p<0.01)
Business-practice CSR	-0.128	-3.087**		
Product-related features CSR	0.099	2.639**		
Lower-order quality of work life	0.594	18.248**		
Higher-order quality of work life	0.308	9.406**		
<i>Organizational commitment</i>			0.619	206.211**
Philanthropic CSR	0.136	4.216**		(p<0.01)
Business-practice CSR	-0.044	-0.981		
Product-related features CSR	-0.105	-2.588*		
Lower-order quality of work life	0.268	7.684**		
Higher-order quality of work life	0.585	16.609**		

Table 4 shows that regarding the results for actual financial performance (Hypotheses 2a, 2b, 2c, 2d, and 2e), none of the CSR categories and neither orders of quality of work life were significantly determinant of actual financial performance. Therefore, hypotheses 2a, 2b, 2c, 2d, and 2e were not supported.

On the other hand, regarding subjective organizational performance (Hypotheses 3a, 3b, 3c, 3d, and 3e), business-practice CSR (p<0.05), lower-order quality of work life

( $p<0.01$ ), and higher-order quality of work life ( $p<0.05$ ) were significantly determinant of subjective organizational performance. Thus, hypotheses 3b, 3d, and 3e, proposing the positive impact of business-practice CSR, lower-order quality of work life, and higher-order quality of work life on subjective performance, were supported, while hypotheses 3a and 3c were not supported. The adjusted  $R^2$  for this regression is 0.368, indicating that all CSR and quality of work life variables accounted for 36.8% of the variance in subjective organizational performance.

The regression analysis for hypotheses 4a, 4b, 4c, 4d, and 4e related to job satisfaction is also displayed in Table 4. The adjusted  $R^2$  was 0.669, indicating that all five variables, including philanthropic CSR, business-practice CSR, product-related features CSR, lower-order quality of work life, and higher-order quality of work life, accounted for 66.9% of the variance in job satisfaction. The regression results revealed that the product-related features CSR, lower-order quality of work life, and higher-order quality of work life (Hypotheses 4c, 4d, and 4e) were significant ( $p<0.01$ ) determinants of job satisfaction, while business-practice CSR (Hypotheses 4b) was negatively significant ( $p<0.01$ ). Hence, hypotheses 4c, 4d, and 4e, proposing the positive impact of product-related features CSR, lower-order quality of work life, and higher order quality of work life on job satisfaction, were supported, whereas hypotheses 4a and 4b were not supported.

The results also indicated that philanthropic CSR, lower-order quality of work life, and higher-order quality of work life (Hypotheses 5a, 5d, and 5e) were significant ( $p<0.01$ ) determinants of organizational commitment, while the product-related features CSR (Hypotheses 5c) was negatively significant ( $p<0.05$ ) determinants of organizational commitment. Consequently, hypotheses 5a, 5d, and 5e, proposing the positive impacts of philanthropic CSR, lower-order quality of work life, and higher-order quality of work life on organizational commitment were supported but not for hypotheses 5b (business-practice CSR) or 5c (product-related features CSR). The adjusted  $R^2$  was 0.619, indicating that all mentioned five variables accounted for 61.9% of the variance in organizational commitment.

Table 5 summarizes all of the results in this research. Philanthropic CSR had a positive impact on only organizational commitment. While business-practice CSR positively affected the perception of employees regarding organizational performance, this CSR category negatively impacted job satisfaction. In terms of the product-related features CSR,

they had a positive impact on job satisfaction; on the other hand, they negatively impacted organizational commitment. Considering quality of work life, Table 5 also shows that both lower- and higher-order quality of work life contained positive impacts on subjective organizational performance, job satisfaction, and organizational commitment. However, obviously, neither CSR nor quality of work life had an impact on actual financial performance.

Additionally, the analysis of variance (ANOVA) revealed that the overall demographic and other organizational factors had some, but no dominant, relationships with job-related outcomes which is summarized in Table 6. Demographically, younger respondents had lower job satisfaction and organizational commitment, while those with 5-9 years of work had higher job satisfaction and organizational commitment. Considering position, the director and manager were seen to have a higher quality of work life, job satisfaction, organizational commitment, and perception of higher organizational performance than other positions. Focusing on CSR participation, the respondents that had never participated in any CSR activities exhibited lower job satisfaction, organizational commitment, and the perception of lower organizational performance than those that had ever participated in these activities.

Turning to additional organizational factors, the respondents from the manufacturing industry had the perception of higher organizational performance than those from trading and services. Regarding the organizations' size, the respondents from large organizations have higher job satisfaction, organizational commitment, and the perception of higher organizational performance than those from small and medium-size organizations. However, there was no difference among the respondents with different job functions.

Table 5: The Results of the Hypothesis Testing

Hypotheses		Findings
1a	Philanthropic CSR positively related to lower-order QWL.	++
1b	Business-practice CSR positively related to lower-order QWL.	++
1c	Product-related features CSR positively related to lower-order QWL.	++
1d	Philanthropic CSR positively related to higher-order QWL.	++
1e	Business-practice CSR positively related to higher-order QWL.	++
1f	Product-related features CSR positively related to higher-order QWL.	++
2a	Philanthropic CSR positively affects actual financial performance.	-
2b	Business-practice CSR positively affects actual financial performance.	-
2c	Product-related features CSR positively affects actual financial performance.	-
2d	Lower-order quality of work life positively affects actual financial performance.	-
2e	Higher-order quality of work life positively affects actual financial performance.	-
3a	Philanthropic CSR positively affects subjective organizational performance.	-
3b	Business-practice CSR positively affects subjective organizational performance.	+
3c	Product-related features CSR positively affects subjective organizational performance.	-
3d	Lower-order quality of work life positively affects subjective organizational performance.	++
3e	Higher-order quality of work life positively affects subjective organizational performance.	
4a	Philanthropic CSR positively affects job satisfaction.	-
4b	Business-practice CSR positively affects job satisfaction.	++ (-)
4c	Product-related features CSR positively affects job satisfaction.	++
4d	Lower-order quality of work life positively affects job satisfaction.	++
4e	Higher-order quality of work life positively affects job satisfaction.	++
5a	Philanthropic CSR positively affects organizational commitment.	++
5b	Business-practice CSR positively affects organizational commitment.	-
5c	Product-related features CSR positively affects organizational commitment.	+ (-)
5d	Lower-order quality of work life positively affects organizational commitment.	++
5e	Higher-order quality of work life positively affects organizational commitment.	++

Note:

++ = Significant at the 0.01 level + = Significant at the 0.05 level  
++ (-) = Negatively significant at the 0.01 level + (-) = Negatively significant at the 0.05 level  
- = Insignificant

Table 6: ANOVA of demographic factors on job-related outcomes

Factors	Subjective organizational performance	Job satisfaction	Organizational commitment
Gender	Male > Female	-	-
Age	-	Less than 30 < 30-39 and 40-49	Less than 30 < 30-39, 40-49, and 50-59
Education	Secondary < Bachelor, Master, and Others	Secondary and Bachelor < Master	Bachelor < Master
Position	Operation and Supervisor < Manager	Operation and Supervisor < Manager	Operation, Supervisor, and Manager < Director
Job Function	-	-	-
Years in work	-	5-9 > 10-14	5-9 and more than 20 > 10-14
Years in positions	1 year and less, and 5-9 > 10-14, and more than 20	-	2-4 and 5-9 > 10-14
CSR Participation	Never < Sometimes and Always	Never < Always	Never < Sometimes < Always
Organization's Industry	Manufacturing > Trading and Services	-	-
Organization's Size	Small and Medium < Large	Small and Medium < Large	Small and Medium < Large

## Qualitative Results

After preparing the data and coding the quotes from the interviews, the meaning was generated and the findings are reported according to the following key themes.

### 1. Philanthropic CSR represents the key CSR activities.

According to the interviews regarding the current practices of CSR, most participants reflected the very first and must-have activities in the form of volunteerism and donation as included in philanthropic CSR. For example, Ms. B and Ms. K from the banking sector mentioned donations for standard libraries and scholarships allocated to poor students

in several provinces. Similarly, Mr. T from the communication sector revealed that there were two CSR departments in his organization. The first one includes donations and volunteerism for publically organizational communication while the second department has just begun to focus on CSR-in-process. Additionally, Mr. S and Ms. B, who are responsible for employee relations emphasized their volunteerism clubs with several activities, including afforesting, building dams, and renovating schools in the countryside. As well, Mr. S mentioned that "...at the early stage of our CSR, donation and volunteerism seems to represent as a whole CSR..." Mr. P also emphasized that "...CSR should be done by all employees not just one department; so, we need volunteerism..."

## 2. CSR for sustainability has grown through business-practice CSR.

As the interviewees are responsible or related to their organizations' CSR activities, they revealed that in recent years, the corporate policies gradually increased the attention to sustainable development and CSR-in-process. According to Mr. C, "...if they survive, we too..." reflect that this attention is also expanded to various stakeholders with different points of view, for example, customers as consumers and communities. All of the participants mentioned the reduction of energy consumption together with pollution and waste management. Especially, Mr. P from the energy sector (petrochemical industry) revealed several projects on environmental protection, for examples, environmentally-friendly projects for the neighborhood, safety of transportation and distribution, and water reduces-reuse-recycle. In addition to environmental concerns, knowledge management and knowledge sharing with employees, customers, and suppliers were also mentioned by Mr. S and Ms. B, who are responsible for employee relations and activities in the automotive and banking sectors respectively.

## 3. Some employees have negative perceptions of the product-related features CSR.

All of the participants showed the organizational attempts on CSR in their major products. For examples, Mr. C from the food and agricultural sector emphasized the concept of food safety provided to consumers, Mr. P offered gasoline and lubricants that protect engines, Mr. S from the automotive sector mentioned standardized and safety spare parts, Ms. B. from the banking sector presented a special loan campaign for investment in power plants, and Mr. T from the communication sector showed educational programs in their media. However, some employees in their organizations still reflected

a negative perception on those product-related features CSR activities. Supported by Mr. C and Mr. P, the employees from their manufacturing organizations mentioned that "...CSR should not for generating revenues...", "...CSR is for society, not return to our companies..." and "...CSR should not tie in our products..." Like Mr. T, some employees disagreed with their product advertisements being shown in educational programs. On the other hand, Ms. B and Ms. K from the banking sector reflected no negative perception of their campaigns or special financial tools that can support their customers.

#### 4. Higher CSR participation leads to greater happiness in working.

All of the participants revealed the positive perception of CSR participation in their organizations. Mr. S from the automotive sector emphasized the corporate policies of perfect human resources—that their employees that participate in CSR activities can create a sense of happiness and helpfulness for each other. Mr. B from the banking sector supported the idea that after joining the volunteerism club, they also support each other during work. Mr. T from the communication sector mentioned that the employees are thankful for CSR activities that let them perceive both personal and organizational values. According to Ms. K from the banking sector, although at the early step, some employees perceive CSR activities as extra work, eventually, they can perceive their hidden benefits and values. Mr. C from the food and agricultural sector provided an example that there were some employees that always participate in CSR activities in their work communities; finally, after retirement, they were happy to settle and live in those communities. According to these reflections, the participants pointed to the values of CSR activities which led to the appreciation and admiration of the organization.

### Discussion

#### The Relationship between CSR and Quality of Work Life

In this study, the correlation matrix showed a positive relationship between CSR and quality of work life, generally regarding the medium effect size. The findings supported previous research which pointed out that CSR play an increasing role in shaping the quality of work life (Kriel, 2004; Lawrence & Weber, 2008), especially in terms of the issues of work-life balance as a part of higher-order quality of work life (Bauman, & Skitka, 2012; Bhattacharya, Sen, & Korschun, 2008). As the evidence indicated, a positive relationship

also accompanied previous studies on employee attractiveness through CSR reputation. The previous research demonstrated that the employees are more likely to pursue and spend their time on jobs at socially-responsible organizations (Bauman, & Skitka, 2012; Greening and Turban, 2000).

### **The Impacts of CSR on Job-Related Outcomes**

The findings in this research are consistent with the findings in previous studies on CSR (Brammer, Millington, & Rayton, 2007; Kriel, 2004; Lawrence, & Weber, 2008; Peterson, 2004; Razaq et al., 2011; Turker, 2009) in that CSR activities were shown to have a positive impact on job-related outcomes. However, specifically, each CSR category had the different impacts. In this study, no impact of CSR on financial performance became supporting the mixed result from previous studies. From another point of view, subjectively, business-practice CSR still were shown to have a positive impact on the employee's perception of organizational performance. This findings is in line with that of previous research suggesting that employees can perceive organizational performance through the quality of process, including controlling programs, machinery safety, product design, quality checking, and ethical practices (Collier, & Esteban, 2007; Hall, & Soskice, 2001; Peterson, 2004).

Philanthropic CSR as the representative and key CSR activities were seen to have a positive impact on organizational commitment in this study which is supported by previous studies (Brammer, Millington, & Rayton, 2006; Peterson, 2004). Specifically, the organizational reputation through CSR activities can directly influence employees as they might be more motivated to work in this type of environment (Weber, 2008). The reason behind this positive impact is according to Collier and Estaban (2007) who studied the factors that may have an impact on organizational commitment and the findings showed that motivation and commitment would be affected by the extent to which they could align personal identity and image with that of organization by their impressions concerning the attitude of top management towards CSR issues and performance. Therefore, according to the interviews, most of the participants saw philanthropic CSR as the key CSR activities in their organizations.

However, although generally the previous research strongly emphasized the positive impacts of CSR on job satisfaction, specifically in this study, business-practice CSR

had a negative impact, which was clarified during small parts of the interviews. Some participants mentioned that when the organization began to match CSR in their work processes, such as quality control, waste management, and environmental concerns, some employees might be unsatisfied with those practices as extra works or additional assignments. On the other hand, when the organization matches the CSR with the products, the employees that are directly related to those CSR products, such as the designer that designs the environmentally-friendly products, would directly perceive the values and benefits of those products, leading to their job satisfaction. This reason could be clarified the survey results showing a positive impact of product-related features CSR on job satisfaction. On the contrary, both survey and interview reveal the negative impact of product-related features CSR on organizational commitment. The general employees that are not directly related to CSR regarding products might have negative perceptions because in their view, CSR should be for external benefits not for returned revenues or benefits such as hidden advertisements.

### **The Impacts of Quality of Work Life on Job-Related Outcomes**

Accordingly, the results in this study are also consistent with the findings of previous studies on quality of work life (Brewer, 2005; Brock-Utne, 2000; Chib, 2012; Daud, 2010; Efraty, & Sirgy, 1991; Ganguly, 2010; Hawkins, 2006) in that both lower and higher-order quality of work life is revealed a positive impact on job-related outcomes. Lower-order quality of work life, including health, safety, economic, and family needs, had a higher correlation with subjective organizational performance and job satisfaction, whereas higher-order quality of work life (i.e. social needs, esteem needs, self-actualization needs, knowledge needs, and esthetic needs) had a higher correlation with organizational commitment.

The findings in this study indicate that quality of work life has a positive impact on the subjective organizational performance Obviously, when organizations can fulfil the employee's economic needs as a part of lower-order quality of work life, it also reflect the ability to pay or organizational performance (Chib, 2012; Hawkins, 2006). Similar to the work of several scholars (Brock-Utne, 2000; Davoodi, 1998; Ganguly, 2010; Rainey, 2003), this study reports the positive impact of quality of work life on job satisfaction. Davoodi (1998) clarified that when the organizations can control and reduce the rate of

accidents in the work place, operational employees tend to be increasingly satisfied with their job. Regarding higher-order quality of work life, Raub and Blunschi (2013) provided an example that when the employees have been recognized for the significance of their tasks and meaningful works, the level of job satisfaction increases accordingly. With a similar momentum, the positive impact of quality of work life on organizational commitment seen in the present study also supported the findings revealed in previous studies. The examples of needs that impact organizational commitment includes employee's involvement, a clear supervision system, occupational feedback, promotion, being recognized, positive relationships, and a problem solving framework (Abdulaziz, & Nazarmahd, 2001; Fields, & Thacker, 1992).

### **The Effects of Demographic Factors**

This study revealed that some demographic factors affect job-related outcomes. Generally, the employees that are more settled with higher ages, work experience, and job position tend to reflect higher job-related outcomes; however, there was no difference between the respondents performing different job functions, including management, human resources, marketing and public relations, and general functions.

Focusing on CSR participation, this study showed that the respondents that have never participated in CSR activities had lower job-related outcomes than those that did. These results supports several previous researches (Chen, & Hung-Baesecke, 2014; Chong, 2009; Mamantov, 2009; Mirvis, 2012). Therefore, several organizations drive their CSR practices to be shared as a positive culture (Gebler, 2006; Peterson, 2004).

## **Recommendations and Limitation**

### **Recommendations for Practices**

According to the sequences of previous research and some signals revealed in this study, CSR practices should be well-managed by not only maintaining the organizational reputation through philanthropic CSR but also emphasizing CSR in process and CSR in relation to products increasingly. This great intention would become the response to sustainable development in a win-win situation for both the organization and relevant stakeholders.

However, with the positive momentum of CSR and the quality of work life in relation to job-related outcomes, some negative impacts were seen in this study, especially regarding the activities that can generate returns of any benefit back to the organizations. Therefore, the concept of sustainable development should be emphasized by referring to the triple bottom line approach. The organization should match CSR with the processes and products together with knowledge sharing and communicating the balance of both internal and external benefits appropriately.

Another noteworthy findings of this study is related to the effect of CSR participation on job-related outcomes. Both the survey and interview results emphasized meaningful CSR participation of employees and their perception. Therefore, in addition to planning and balancing CSR categories, the roles and contribution of the employee should also be of concern. Some CSR practices could be driven and run by volunteers as a chances for their participation, which would make them proud in their own and their organization values. In this way, CSR values could be derived and transferred to the organizational culture.

### **Limitations and Recommendations for Further Studies**

Some limitations of this study should be noted and considered as opportunities for further study. First, this research studied and focused on only the listed organizations with good practices in CSR. Therefore, more studies on SMEs or emerging organizations are suggested in order to justify generalizations on CSR in Thailand and to encourage the attention of those new business towards the areas of CSR for sustainable development. Secondly, as shown in the findings, neither CSR nor quality of work life had a relationship or impact on short-term financial performance. Even from the interviews, the participants did not focus or pay attention to financial performance or their perception of organizational performance. Thus, instead, by accomplishing with the path of sustainability, long-term organizational performance should also be explored for measuring the achievement of CSR practices. Here, longitudinal studies are also suggested in order to go beyond other extraneous factors such as the business stage, inflation interest rates, and other relevant economic situations. Thirdly, this study measured only three variables representing job-related outcomes; hence, future research could expand to investigate the impacts on other forms of outcomes or in other aspects, for instance, product

quality, productivity, absenteeism, turnover intention, employee capability, and the ethical level of the employee.

## Conclusion

This study aimed to investigate the impact of CSR and quality of work life on job-related outcomes based on the sample frame of CSR good practices in Thailand. The results from both the survey and interviews provides some signals through positive, negative and neutral impacts representing the gaps in the employees' perception of CSR practices for sustainability. Therefore, the organizations should highlight how to balance and manage CSR practices in each category and how to fulfil the employee's quality of work life in order to reflect the satisfactory job-related outcomes, which in the end would lead to sustainable development for both the organization and related stakeholders. Practically, the organization should hear the employees' voices before integrating CSR practices into its business strategies; then, appropriate information should be communicated and shared. On the other hand, employees should also open their minds to grow in sustainable development through a variety of valuable integrations and in order to become crucial players in these proactive win-win situations.

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