ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 540-559.

ESG Practices and Organizational Commitment: A Literature Review

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Disclosure Statement :	The authors declare that they have not received any financial support that could have influenced the objectivity of this study. They take full responsibility for any potential plagiarism, the use of artificial intelligence in the writing process, as well as for the results presented in this article.
Conflict of Interest :	The authors report no conflicts of interest.
Cite this article :	NAMYECH, A., BIAZ, S., OUADDAR, W., EL JOUD, S., ABOUKINANE, M. A., & HOSNI, Y. (2026). ESG Practices and Organizational Commitment: A Literature Review. *International Journal of Accounting, Finance, Auditing, Management and Economics*, *7*(3), 540–559. https://doi.org/10.5281/zenodo.18945640
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Abstract:

In a context marked by a growing search for meaning at work, the integration of Environmental, Social, and Governance (ESG) criteria has transcended the financial sphere to become a strategic lever in human resource management. This narrative literature review aims to examine the relationship between employees' perception of ESG practices and their organizational commitment. For this purpose, a corpus of 42 articles, published over the 2015-2025 period and retrieved from the Scopus and Web of Science databases, was analyzed. The analysis reveals that perceived ESG practices significantly enhance organizational commitment, particularly its affective dimension. Employees who perceive their organization's sustainability initiatives as authentic are more likely to develop a strong emotional attachment to the company. This relationship is primarily explained by three theoretical frameworks: Social Exchange Theory, Social Identity Theory, and Signaling Theory. This review contributes to the literature by clarifying the psychological mechanisms linking ESG practices to employee attitudes and by highlighting the strategic role of ESG in human resource management. It also offers practical implications for managers seeking to strengthen employee commitment through credible sustainability initiatives, and suggests avenues for future research.

Keywords : ESG Criteria, Corporate Social Responsibility (CSR), Organizational Commitment, Employee Perception, Green HRM.
JEL Classification : M14, M12, M54, L25.
Paper type : Theoretical Research.

Résumé:

Dans un contexte marqué par une quête croissante de sens au travail, l'intégration des critères Environnementaux, Sociaux et de Gouvernance (ESG) a dépassé la sphère financière pour devenir un levier stratégique de la gestion des ressources humaines. Cette revue de la littérature narrative vise à examiner la relation entre la perception des pratiques ESG par les employés et leur engagement organisationnel. Dans cette perspective, notre démarche s'appuie sur l'analyse d'un corpus composé de 42 articles scientifiques, parus sur la période allant de 2015 à 2025 et issus des bases de données Scopus et Web of Science. L'analyse révèle que les pratiques ESG perçues renforcent de manière significative l'engagement organisationnel, en particulier sa dimension affective. Les employés qui perçoivent les initiatives de durabilité de leur organisation comme authentiques sont plus susceptibles de développer un fort attachement émotionnel envers l'entreprise. Cette relation s'explique principalement par trois cadres théoriques : la théorie de l'échange social, la théorie de l'identité sociale et la théorie du signal. Cette revue contribue à la littérature en clarifiant les mécanismes psychologiques reliant les pratiques ESG aux attitudes des employés et en soulignant le rôle stratégique de l'ESG dans la gestion des ressources humaines. Elle propose également des implications pratiques pour les managers cherchant à renforcer l'engagement des employés par des initiatives de durabilité crédibles, et suggère des pistes pour de futures recherches.

Mots clés : Critères ESG, Responsabilité Sociétale des Entreprises (RSE), Engagement Organisationnel, Perception des Employés, GRH Verte.
Classification JEL : M14, M12, M54, L25.
Type du papier : Recherche Théorique.

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 540-559.

1. Introduction

In the modern business world, companies are no longer judged solely by their financial profit. Stakeholders—including investors, customers, and employees—now expect organizations to demonstrate environmental and social responsibility. This shift has moved the focus from voluntary Corporate Social Responsibility (CSR) initiatives to measurable Environmental, Social, and Governance (ESG) criteria (Porter & Kramer, 2011).

While a substantial body of existing literature examines the macro-level relationship between ESG and financial performance (Friede et al., 2015), the micro-organizational impact remains significantly underexplored. Furthermore, most of these macro-level studies rely heavily on secondary data, often due to accessibility (Barrymore & Sampson, 2021; Liu & Nemoto, 2021). Consequently, there is a notable methodological gap in ESG research: a lack of primary data collection, such as survey research, to understand the direct impact of ESG on internal stakeholders. This oversight limits our understanding of how employees experience and respond to ESG performance, potentially obscuring valuable insights into its effective implementation.

Addressing this gap is crucial, as the mere objective existence of ESG policies is insufficient to influence employee behavior. Instead, it is the employee's subjective perception—defined as their recognition of the organization's ESG commitments (Choi et al., 2024)—that truly drives their attitudes and actions (Glavas, 2016; Rupp et al., 2006). While recent findings link this perception to various positive workplace behaviors (Khan et al., 2023; Li & Zhao, 2024), its most profound impact lies in strengthening the psychological bond between the employee and the company.

Despite this growing interest in sustainability, the specific psychological mechanisms linking perceived ESG criteria to employee retention—specifically organizational commitment—remain complex. Furthermore, the lack of empirical studies in emerging markets creates a critical geographical gap (Jamali et al., 2020). This is particularly true for the Middle East and North Africa (MENA) region, where unique institutional structures and cultural factors heavily influence how organizational responsibility is perceived (Abdelmotaleb et al., 2018).

Beyond this contextual focus, understanding why and how sustainability initiatives translate into organizational commitment requires a deep examination of the underlying theoretical frameworks. Therefore, this article addresses the following research question: *"To what extent does existing literature explain the influence of perceived ESG criteria on organizational commitment, and what theoretical frameworks are mobilized to justify this link?"*

To answer this question, this literature review is structured into five main sections, offering a comprehensive analysis of the relationship between ESG criteria and organizational commitment. The primary objective is to understand how the transition from Corporate Social Responsibility (CSR) practices to standardized ESG indicators is redefining the psychological and contractual bond between organizations and their employees.

The first section establishes the conceptual framework by tracing the evolution from voluntary CSR principles to standardized ESG criteria, exploring how this shift advances sustainable HRM and defining organizational commitment through Meyer and Allen's (1991) three-component model.

Building on this foundation, the second section examines the theoretical mechanisms explaining the ESG-commitment link. It synthesizes Social Exchange, Social Identity, and Signaling theories to illustrate how psychological drivers—such as reciprocity, pride, and trust—actively foster employee loyalty. The third section outlines the methodology and research strategy. A descriptive and narrative analysis approach was adopted, primarily justified by the novelty of the topic and the nascent state of the literature regarding the internal, perceptual dimension of ESG.

The fourth section presents a critical analysis, emphasizing that subjective employee perception is often more determinative than objective ESG ratings. It particularly highlights the risks of greenwashing, where gaps between stated policies and actual practices can engender organizational cynicism (Dean et al., 1998).
Finally, the fifth section addresses contextual and individual limitations. It underscores the necessity of extending research beyond Western paradigms into developing contexts, while also accounting for the moderating role of individual differences, such as gender.

2. Conceptual Framework: Linking CSR to ESG and Employee Commitment

2.1. Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is characterized by intrinsic conceptual complexity. Although the term is in common use, it remains difficult to establish a formal definition that achieves unanimity within the academic and professional communities. This lack of consensus results from the diversity of ideological and managerial perspectives attempting to appropriate the concept. As Votaw (1972, p. 25) pointed out: "The word CSR is magnificent, it means something, but not always the same thing to everybody."
According to Capron and Quairel-Lanoizelée (2010), this ambiguity is observable in the semantic analysis of the acronym itself, where each of the three terms raises divergent interpretations. However, in a broader approach, CSR transcends the traditional view of the firm to integrate environmental requirements, civil society rules, and renewed human resource management (Allouche et al., 2004). It thus positions itself as a lever for value creation and innovation, going beyond the simple legal framework to fit, depending on the actors, into an economic or ethical logic (St-Pierre & Mathieu, 2004; M'Hamdi & Trid, 2009).

- ***Howard Bowen's Legacy and the Managerial Approach***

The origin of the concept is attributed to Howard Bowen (1953), who defines social responsibility as "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6). Although Bowen considers CSR a voluntary initiative by managers, he admits that it requires permanent social control, supported by the coercive power of the State. He identifies six factors of institutionalization, including the attitudes of managers and the public, as well as the definition of standards and objectives (Bowen, 1953, 1978).
From a managerial perspective, this moral obligation translates into the search for a balance between profitability and sustainability. Saulquin and Schier (2007) illustrate this posture through the vision of François Lemarchand (CEO of Nature et Découvertes), for whom the company must reconcile the aspirations of customers, teams, suppliers, and shareholders to contribute positively to society.

- ***Neo-Institutional and Contextual Anchoring***

The understanding of CSR has been enriched by the contribution of neo-institutional theory. This theory suggests that collective action is structured by three types of institutional pillars: cognitive (the "taken-for-grantedness" of CSR), normative (professional standards), and coercive (legal framework and public pressure) (DiMaggio & Powell, 1983; Scott, 1995). Acquier et al. (2006) note the convergence between Bowen's original thought and this theory, emphasizing that the major challenge of CSR lies in the simultaneous development of these three vectors.
This dynamic is also influenced by geographical context. Matten and Moon (2008) argue that national divergences in CSR are explained by "National Business Systems," shaped by the

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 540-559.

IJAFAME
International Journal of Accounting, Finance, Auditing, Management & Economics

institutional history of each country. Whitley (1997, 1999) identifies four key characteristics of these systems: the political, financial, educational/labor, and cultural systems. Finally, on an international scale, this institutionalization materializes through the proliferation of standards and guidelines from bodies such as the European Commission, the OECD, or ISO, aiming to standardize practices.
The table below summarizes the main definitions and theoretical approaches used in the literature to define the concept of CSR.

Table N°01: Synthesis of CSR definitions.

Author(s)	Approach	Definition
Bowen (1953)	**Origin of the concept**	Defines CSR as the obligation of managers to align with society's values and objectives. Emphasizes the voluntary yet socially controlled nature of the process.
Votaw (1972)	**Semantic Ambiguity**	Highlights the difficulty of defining CSR, noting that the term holds different meanings depending on the actors involved.
DiMaggio & Powell (1983); Scott (1995)	**Neo-Institutionalism**	Analyze CSR through three institutional pillars: 1. **Cognitive** (natural acceptance) 2. **Normative** (professional standards) 3. **Coercive** (legal and societal pressure).
Allouche et al. (2004)	**Multidimensional Approach**	View CSR as an extension of traditional responsibility, integrating environmental protection, social balance, and human resource management.
Saulquin & Schier (2007)	**Managerial / Stakeholder Approach**	Emphasize the sustainable balance between the aspirations of different stakeholders (customers, employees, shareholders) to ensure profitability and positive societal impact.
Matten & Moon (2008); Whitley (1999)	**Comparative CSR & National Systems**	Explain variations in CSR through "National Business Systems" (political, financial, education, culture) specific to each country.
Capron & Quairel-Lanoizelée (2010)	**Terminological Analysis**	Underscore the inherent complexity of the three terms composing the acronym "CSR" (Corporate Social Responsibility).

Source: Authors

2.2. ESG Criteria: Definition and Origin

The historical anchoring of Environmental, Social, and Governance (ESG) criteria dates back to the early 1970s, a period when socially conscious investors began integrating ethical and sustainable concerns into their investment decisions (Richardson, 2009). However, the transition toward the institutionalization of these practices accelerated with the establishment of the United Nations Environment Programme Finance Initiative (UNEP FI) in 1992 (Xia, 2022).
The contemporary concept of ESG was popularized by the United Nations Global Compact's "Who Cares Wins" report in 2004. Supported by 23 major financial institutions, this report promoted the idea that adopting these criteria strengthens market resilience and fosters sustainable development (United Nations, 2004). This momentum was consolidated with the launch, on April 27, 2006, in New York, of the Principles for Responsible Investment (PRI) by Kofi Annan, formally marking the shift from social and environmental ratings to a global ESG rating (Baret & Renaud, 2024).
ESG criteria are defined as a multidimensional indicator technique measuring a company's non-financial performance and societal responsibility (Zhou et al., 2022). They now constitute the international benchmark metric for assessing the sustainable growth potential of economic entities (Zhao et al., 2018).

Although the terminology has sometimes lacked clarity, a fundamental distinction was established by Blanc (2010). The author differentiates the Socially Responsible Investment (SRI) strategy, which systematically applies these criteria in portfolio selection, from ESG integration in "mainstream" management, where these issues are taken into account to varying degrees without necessarily dictating stock selection.
Historically associated with SRI, ESG criteria have penetrated the vocabulary of traditional financial analysts (Bourghelle et al., 2009). This evolution is explained by the recognition that corporate performance can no longer be assessed solely from a financial perspective (Saghroun & Eglem, 2008). Indeed, ESG indicators provide information on overall managerial competence, risk management, and non-financial performance (Zhang et al., 2022; BSR Report, 2008).
According to Bassem and Kovacs (2008), assessing these issues allows for a deep understanding of the opportunities and threats facing the company. Conversely, disregarding these criteria is increasingly perceived as a sign of managerial imprudence (EIRIS, 2009). Thus, improving practices and ESG reporting aims to satisfy a wide range of stakeholders seeking transparency and sustainability.
The tripartite structure of ESG encompasses distinct but complementary responsibilities:

- ***The Environmental Dimension:*** It reflects the company's commitment to ecosystem preservation in its operations (Ertz, 2021, 2024). It measures efforts to reduce environmental costs per unit of production and improve ecological performance (Gerged et al., 2021; Cojoianu et al., 2021).
- ***The Social Dimension:*** It implies compliance with ethical and legal standards, emphasizing the quality of relationships with internal stakeholders (employees) and external stakeholders (customers, communities) (Matos, 2020; Qureshi et al., 2020). Furthermore, social life cycle assessment allows for determining the human impacts of a product or service (Ertz et al., 2024).
- ***The Governance Dimension:*** It evaluates how executives maneuver to safeguard the sustainable interests of shareholders (Matos, 2020). The introduction of this dimension is crucial as it constitutes a natural bridge with traditional financial analysis, changing the game compared to previous purely ethical ratings (Baret & Renaud, 2024).

The table below presents an overview of the three pillars of the ESG concept, their definitions, key indicators, and the corresponding authors identified in the literature.

Table N°02: The Three ESG Pillars

Dimension	Definition and Issues	Key Indicators and Criteria	Authors
Environmental (E)	Concerns the company's commitment to preserving the natural environment during its production and commercial activities. It aims to reduce environmental costs, manage natural resources, and limit pollution.	- Greenhouse gas (GHG) emissions - Energy consumption and efficiency - Water management and recycling - Waste production and management - Impact and dependence on biodiversity	Ertz (2021, 2024); Matos (2020); Li et al. (2021); Gerged et al. (2021);
Social (S)	Refers to compliance with legal and ethical standards, as well as the quality of relationships with internal (employees) and	- Freedom of association and union rights	Matos (2020); Li et al. (2021); Ertz et al. (2024).

	external (customers, communities) stakeholders. It includes social life cycle assessment.	- Working conditions (safety, health) - Prohibition of forced and child labor - Remuneration policy and equity - Non-discrimination and diversity - Customer satisfaction and loyalty	
Governance (G)	Embodies the management system aimed at protecting the sustainable interests of shareholders. It evaluates managerial effectiveness and transparency, shifting the paradigm compared to purely ethical ratings.	- Transparency and information disclosure - Board of directors' composition - Executive compensation structure - Shareholder rights - Anti-corruption policies	Matos (2020); Nekhili et al. (2021); Li et al. (2021); Baret & Renaud (2024).

Source: Authors

2.3. CSR and the Emergence of ESG Criteria

Corporate Social Responsibility (CSR) has become a central concept in the contemporary business environment, as it encourages firms to adopt ethical behavior and contribute to sustainable development. CSR refers to the voluntary integration of social, environmental, and economic concerns into corporate activities and interactions with stakeholders. Historically, CSR emerged primarily as a response to societal expectations, often through voluntary initiatives aimed at improving corporate image and managing reputational risks.

Over time, CSR has undergone a significant transformation. It is no longer confined to regulatory compliance or philanthropic actions, but is increasingly embedded within firms' strategic orientations. Several scholars describe CSR as a holistic approach that sustainably integrates economic, social, and environmental dimensions into business operations (Werasturi, 2017; Rahmat, 2017; Susanto, 2022).

CSR is also viewed as a strategic lever for achieving sustainable economic development and creating shared value for both firms and society (Mahyuni et al., 2020; Sudirman et al., 2021). The literature consistently identifies three core pillars of CSR, namely the economic, social, and environmental dimensions (Chowdhry et al., 2019; Farinós, 2017; Uribe-Macías et al., 2018). More recent conceptualizations explicitly integrate these three perspectives into a unified CSR framework (Aguinis & Glavas, 2019). Building on this integrative view, Ferreira et al. (2020) identify several key components of CSR, including impact management, responsiveness to stakeholder expectations, adherence to ethical principles, the creation of economic, social, and environmental value, engagement in addressing social and environmental challenges, and the promotion of sustainable development.

This conceptual and strategic evolution of CSR has progressively led to the emergence of environmental, social, and governance (ESG) criteria. ESG can be understood as a more operational and measurable extension of CSR principles. While CSR provides a broad, largely qualitative and normative framework, ESG offers a more structured evaluation system based on quantifiable and comparable indicators. In this sense, ESG criteria function as a measurement tool for corporate CSR policies, particularly within financial markets and investment decision-making processes (Tirel, 2023).

The transition from CSR to ESG reflects a fundamental shift in how corporate responsibility is assessed and operationalized. It marks a move from predominantly voluntary and declarative practices toward a standardized, performance-oriented approach that is increasingly integrated into corporate strategy, performance evaluation, and investment analysis. ESG criteria thus represent a natural extension of CSR, enhancing its credibility, measurability, and strategic relevance within contemporary organizations.

2.4. Implications for Human Resource Management: Advancing Sustainable HRM

The integration of Corporate Social Responsibility (CSR) into organizational strategy has necessitated a paradigm shift in Human Resource Management (HRM), moving from a peripheral administrative function to a strategic partner in sustainability. While CSR represents the overarching organizational philosophy, HRM serves as the mechanism for its implementation (Rothenberg et al., 2017). This operationalization of CSR through human capital policies has given rise to the concept of Green Human Resource Management (GHRM) and, more broadly, Sustainable HRM.

Green HRM refers to the alignment between human resource management practices and an organization's environmental objectives (Renwick et al., 2013). It includes a set of practices designed to build a workforce that understands and supports environmental initiatives. According to Tang et al. (2018), Green HRM covers the entire employee lifecycle, from green recruitment and selection, where candidates are evaluated based on their environmental values, to green training, performance management, and compensation systems that encourage and reward pro-environmental behaviors.

However, the evolution from CSR to Green HRM is not merely semantic; it represents a transition from voluntary ethical statements to structured, measurable organizational capabilities. As noted by Dumont et al. (2017), Green HRM practices signal the organization's commitment to sustainability, thereby influencing employee workplace green behavior through psychological processes.

The transition from the broad concept of corporate social responsibility (CSR) to the more specific ESG criteria has created a strong measurement requirement in modern HRM. CSR was often criticized for its vague and difficult-to-quantify nature. In contrast, the ESG framework relies on precise indicators and structured reporting, largely driven by investor expectations and international standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). This growing financial orientation of sustainability has important implications for HRM (Eccles et al., 2014; Friede et al., 2015).

This "financialization" of sustainability has profound implications for HRM:

- ***Quantification of the "Social" Pillar:*** The 'S' in ESG places human capital issues such as diversity and inclusion, labor standards, health and safety, and employee turnover—under the scrutiny of quantitative reporting (Ehnert et al., 2016). HR departments are no longer evaluated solely on administrative efficiency but on their ability to improve these specific ESG metrics.
- ***Strategic Legitimacy:*** By adopting ESG metrics, HRM gains strategic legitimacy. The ability to measure the impact of HR practices on environmental performance (e.g., carbon footprint reduction per employee) or governance (e.g., corruption training completion rates) allows HR to demonstrate its contribution to the firm's bottom line and risk management (Guerci et al., 2015).
- ***Prevention of "Greenwashing":*** The distinction between declared practices and measurable ESG outcomes forces organizations to substantiate their claims. For the workforce, this measurement reduces the gap between "espoused values" and "enacted values," which is critical for maintaining organizational trust and mitigating cynicism (Stahl et al., 2020).

Consequently, the ESG framework transforms HRM from a passive supporter of CSR into an active data-driven driver of the organization's non-financial performance.

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 540-559.

2.5. Organizational Commitment

In today's competitive and globalized business environment, having satisfied and committed employees is essential for success (Vieira et al., 2023). Therefore, organizational commitment is a key topic in industrial psychology (Cohen, 2007), largely because it leads to a better quality of work life (Sudiro et al., 2023).

Despite its importance, there is no single definition of organizational commitment. It is generally viewed as a psychological state or attitude. For example, Miller (2003) defines it as the degree to which an employee understands company goals and wants to stay. Similarly, Mowday et al. (1979) describe it as the strength of an individual's identification with their organization. Avolio et al. (2004) agree, viewing it as an attitude that binds an employee to the company.

Ultimately, organizational commitment explains why employees decide to remain with an organization based on their values and behaviors (Miller & Lee, 2001). It is a multidimensional concept that reflects both employee loyalty and alignment with organizational goals (Diansari et al., 2023). Moreover, organizational commitment is shaped by various factors, including individual attitudes and contextual or regional conditions (Wydyanto & Yandi, 2020).

Although there are many definitions in the field, the model by Allen and Meyer (1990) is widely considered the most influential. As noted by Singh and Gupta (2015), this model suggests that organizational commitment is not just one single thing, but is actually made up of three distinct psychological states: Affective, Continuance, and Normative commitment.

Table 3**,** summarizes the fundamental distinctions between affective, continuance, and normative commitment, outlining their definitions, and theoretical foundations.

Table N°03: The Three Dimensions of Organizational Commitment (Meyer & Allen Model)

Dimension & nature of Commitment	Definition	Authors
Affective Commitment *The desire to stay* ("Want to")	Emotional attachment to the organization, identification with its goals, and involvement. The employee remains due to a sense of belonging and contentment.	Allen & Meyer (1990) Lee & Kim (2011) Singh & Gupta (2015)
Continuance Commitment *The need to stay* ("Need to")	Based on a cost-benefit analysis. The employee remains out of necessity, weighing the costs of leaving against the benefits of staying.	Allen & Meyer (1990) Meyer & Allen (1991) Becker (1992)
Normative Commitment *The obligation to stay* ("Ought to")	Based on a moral or ethical obligation. The employee remains because they believe it is the "right" thing to do.	Allen & Meyer (1990) Meyer & Smith (2000) Clugston (2000)

Source: Authors

3. Research methodology

A descriptive and narrative analysis approach was adopted for this study. This methodological choice is primarily justified by the novelty of the topic and the still emerging nature of the literature specifically addressing the internal perceptual dimension of ESG. Narrative analysis provides the flexibility required to map and synthesize the theoretical frameworks of a research field that remains fragmented (Snyder, 2019). However, given the rapid development of this area, future studies will likely require a rigorous systematic review and meta-analysis in order to quantify the findings of empirical research.

Although this study adopts a narrative approach, the source selection process followed the recommendations of the PRISMA flow diagram (Page et al., 2021) to ensure the representativeness and relevance of the analyzed corpus. A structured literature search was

conducted for articles published between January 1, 2015 and December 31, 2025. The search was performed using two major academic databases: Scopus and Web of Science.
Search queries combined the following keywords: "Internal ESG", "Corporate Social Responsibility", "Employee Perception", and "Organizational Commitment". The initial search identified a total of 234 articles, including 134 from Scopus and 100 from Web of Science.
Following the identification stage and the removal of duplicates (34 inter-database duplicates), the researchers independently screened the titles and abstracts of 200 unique articles. This screening phase led to a full-text assessment of studies considered potentially eligible.
After applying the predefined inclusion and exclusion criteria, 42 relevant articles were retained to form the final corpus of this review. Data were extracted using a standardized framework, including theoretical foundations, types of ESG perception, research methodologies, and findings related to employee commitment. The extracted information was then synthesized through a thematic and narrative analysis.
The detailed process of article identification, screening, and final selection is summarized in the table below, which presents the different stages of the filtering procedure and the number of studies retained at each step.

Table N°04: Article Selection and Screening Process

Phase	Process Step	Number of Articles	Reasons for Exclusion
1. Identification	Initial search (Scopus: 134; WoS: 100)	**n = 234**	-
2. Screening	Removal of inter-database duplicates	**n = 200**	Duplicates identified (n = 34)
	Title and abstract screening	**n = 94**	Off-topic, not related to CSR/ESG theme (n = 106)
3. Eligibility	Full-text assessment	**n = 42**	Exclusive macro/financial focus (n = 25) Focus on external stakeholders (n = 15) Non-peer-reviewed grey literature (n = 12)
4. Inclusion	**Final corpus retained for narrative review**	**n = 42**	-

Source: Authors

To ensure the relevance and scientific rigor of the review, specific inclusion and exclusion criteria were established. The following table presents and justifies each of these criteria.

Table N°05: Selection Criteria for Studies on Internal ESG and Organizational Commitment

Criteria	Justification
Scientific research published between 2015 and 2025	This time frame captures the recent conceptual transition from traditional Corporate Social Responsibility to the formalization of ESG criteria and ensures a focus on current organizational practices.
Studies published in English and French	The literature review included only studies published in these two languages to ensure accurate interpretation and rigorous analysis by the authors.
Peer-reviewed journal articles	The exclusion of grey literature such as unpublished reports and magazines ensures the reliability, validity, and scientific rigor of the analyzed findings.
Studies focusing on internal ESG, employee perception, and organizational commitment	Eligible studies were required to address the micro-organizational level. Research measuring only financial performance at the macro level or focusing exclusively on external stakeholders such as customers or investors was systematically excluded because it did not align with the objectives of this study.

Source: Authors

4. Theoretical Framework: Mechanisms Explaining the CSR/ESG – Organizational Commitment Link

4.1. Social Exchange Theory

Social Exchange Theory (SET) is frequently used to understand why Corporate Social Responsibility (CSR) practices and Environmental, Social, and Governance (ESG) criteria positively influence organizational commitment. This theory suggests that human social behavior is essentially an exchange of material and non-material goods, such as signs of approval or prestige (Homans, 1958). At the heart of this framework is the norm of reciprocity. According to this norm, favorable actions by one party create a reciprocal obligation for the other to respond with similar positive actions (Emerson, 1976; Homans, 1958).

When applied to the workplace, this logic means that social exchange relationships develop when employers take care of their employees, which generates beneficial effects (Cropanzano & Mitchell, 2005). Consequently, employees feel motivated to reciprocate these favorable organizational initiatives through positive work attitudes. This includes stronger organizational commitment and a higher intention to stay with the company.

Academic research indicates that CSR influences this dynamic of reciprocity through two distinct forms of exchange (Farooq et al., 2014):

- *Restricted Exchange:* This occurs when company practices directly target employees, such as internal social initiatives or governance mechanisms focused on their well-being. Because these practices directly affect the staff, their impact is generally high.
- *Generalized Exchange:* Conversely, this concerns practices that do not directly benefit employees but target other stakeholders, such as communities, consumers, or the environment. Even when employees are not the direct beneficiaries, these practices still strengthen their trust in the organization and their commitment (Farooq et al., 2014).

This relationship can also be interpreted from a transactional perspective. Collier and Esteban (2007) argue that employee commitment often depends on the value and benefits they perceive receiving from the organization. This logic is clearly visible in internal CSR, which corresponds to the social dimension of ESG. When the organization implements practices that empower employees for example, participation in decision-making or work-life balance initiatives employees feel valued and recognized (Hajiali et al., 2022). In return, they develop a moral obligation of reciprocity that translates into increased loyalty. Furthermore, favorable ESG practices increase the value of employees' current investments (or "side bets") compared to alternative employment options, which reinforces their decision to stay in the company (Ali Al-Bdour, Nasruddin, & Lin, 2010).

4.2. Social Identity Theory

While Social Exchange Theory accounts for an employee's obligation to remain with a company, Social Identity Theory (SIT) elucidates their desire to do so. This framework suggests that individuals derive a significant part of their identity and self-concept from the social groups to which they belong (Tajfel & Turner, 1985; Haslam, 2001; Haslam et al., 2003). A core tenet of SIT is that individuals naturally strive to enhance their self-esteem by comparing the groups they belong to with others. Consequently, employees are happiest and derive a greater sense of self-worth when they associate themselves with organizations that hold a positive reputation (Ashforth & Mael, 1989; Tajfel & Turner, 1985; Maignan & Ferrell, 2001; De Roeck & Delobbe, 2012).

In this context, Corporate Social Responsibility (CSR) and ESG practices play a pivotal role in building such a reputation (Turker, 2009; Albinger & Freeman, 2000). When an organization excels in ESG criteria such as environmental protection or community support—it signals

prestige and moral standing. As employees observe these positive attributes and policies, they begin to identify more closely with the organization (Dutton et al., 1994; Shen & Benson, 2016). Furthermore, organizations that engage in CSR tend to attract employees whose values and beliefs align with those of the company. This alignment improves job satisfaction and fosters a profound sense of belonging (Trivellas et al., 2019; Shen & Benson, 2016; Turker, 2009).
Once an individual identifies with a "good corporate citizen," they view the organization's success as a personal reflection of their own success (Ashforth & Mael, 1989; Peterson, 2004; Turker, 2009b). This high level of organizational identification encourages positive employee behaviors, specifically organizational commitment (Marin & Ruiz, 2007; Shen & Zhang, 2019). Research suggests that favorable perceptions of a firm's CSR lead to two specific types of commitment: affective commitment, which is a strong emotional attachment to the organization, and normative commitment, which represents a feeling of obligation toward it. Ultimately, by improving the corporate image through CSR activities, organizations allow employees to boost their own self-esteem, leading to deeper loyalty and emotional bonds (Luo et al., 2006; Brammer, Millington, & Rayton, 2007).

4.3. Signaling Theory

To address the extent to which existing literature explains the influence of perceived ESG criteria on organizational commitment, Signaling Theory offers a robust explanatory framework alongside Social Exchange and Social Identity theories. Originating from the work of Spence (1973), this theory posits that in the presence of information asymmetry, one party—the organization—must communicate unobservable qualities to another party—the employee—through observable actions or "signals." In the context of ESG, employees often lack complete information regarding their employer's internal values and future intentions. Consequently, they use ESG activities as critical signals to overcome this information asymmetry and decipher the company's true character. This signaling process is frequently interpreted through the complementary lens of Organizational Justice Theory, which suggests that employees actively monitor the company's actions toward external stakeholders to judge its inherent fairness (Rupp et al., 2006). The underlying heuristic is that if a company is transparent in its governance and acts fairly toward the environment and society, it signals that it will likely treat its own employees with similar fairness. However, the literature emphasizes that the mere presence of ESG initiatives is insufficient; the perceived authenticity of these practices is vital for the signal to be credible (Kim & Kim, 2010). Authentic ESG management serves as a proxy for the organization's long-term viability and sustainability (Broadstock et al.), which effectively reduces employee anxiety regarding job security. Ultimately, by reducing uncertainty and demonstrating inherent fairness, these signals foster a sense of safety and trust, which acts as a fundamental driver of the decision to remain committed to the organization.

4.4. Synthesizing the Theoretical Frameworks

To fully capture the complexity of the relationship between perceived ESG practices and organizational commitment, it is essential to synthesize the mobilized theoretical frameworks. Table 6, provides a comparative overview of Signaling Theory, Social Identity Theory (SIT), and Social Exchange Theory (SET), highlighting their respective mechanisms, psychological foci, and empirical support.

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 540-559.

Table N°06: Synthesis of theoretical frameworks explaining the ESG-commitment relationship

Theory	Main Mechanism	Psychological Focus	Empirical Evidence
Social Exchange Theory (SET) *(Emerson, 1976; Homans, 1958)*	**Norm of reciprocity:** The employee responds to the firm's favorable actions (restricted or generalized exchange) with positive attitudes. *(The obligation to stay)*	Feeling valued, moral obligation of reciprocity, trust.	The Social and Governance (S and G) dimensions of ESG positively predict Organizational Commitment (OC), triggering reciprocal behaviors such as Organizational Citizenship Behavior (OCB) (Lee et al., 2025).
Social Identity Theory (SIT) *(Ashforth & Mael, 1989; Tajfel & Turner, 1985)*	**Categorization and identification:** The individual associates with the organization's moral prestige to enhance their self-concept. *(The desire to stay)*	Self-esteem, pride of belonging, affective and normative attachment.	Corporate social and environmental responsibility fosters strong Organizational Identification (OID), which strengthens employees' sense of belonging and commitment while significantly reducing turnover intentions (Al-Shammari & Al-Am, 2023).
Signaling Theory *(Spence, 1973)*	**Reduction of information asymmetry:** ESG actions act as observable signals revealing the employer's unobservable qualities (fairness, viability).	Feeling of safety, reduced anxiety, perceived organizational justice.	Internal ESG governance structures and sustainability awards act as credible, institutionalized signals that reduce information asymmetry, proving the firm's long-term ethical commitment to its internal stakeholders (Handajani et al., 2026; Rossi & Silva, 2025).

Source: Authors

As demonstrated in the literature, these three approaches are not mutually exclusive; rather, they operate sequentially and synergistically. Social Exchange Theory (SET) initiates the process. When an organization implements ESG practices, it triggers a norm of reciprocity (Cropanzano & Mitchell, 2005). Employees perceive these benefits and develop a moral obligation to support their employer.

However, Social Identity Theory (SIT) amplifies this dynamic by transforming obligation into a deep emotional attachment. Simply put, while SET explains the *obligation* to stay, SIT explains the *desire* to stay. By identifying with the company's ethical actions, employees foster a sense of pride that enhances their self-esteem (Ashforth & Mael, 1989; Maignan & Ferrell, 2001).

Finally, Signaling Theory cements this relationship by reducing uncertainty. ESG initiatives act as tangible proof of the organization's fairness and long-term viability, thereby securing the employee's commitment (Rupp et al., 2006).

Although the integration of SET, SIT, and Signaling Theory provides a robust model for understanding ESG-driven commitment, the intensity of these psychological mechanisms is not universal. Cultural context acts as a fundamental moderator, dictating the weight given to reciprocity, group identification, or signal perception. For example, in certain cultures, identity mechanisms (SIT) linked to social harmony and group prestige may dominate. In others, the relational approach based on exchange (SET) might be the primary driver. This variability highlights the need to examine the boundary conditions of these theories, underscoring the critical role of cultural moderators when applying these frameworks to emerging contexts.

5. Critical Analysis: The Primacy of Perception over Declared Practice

5.1. Declared and Perceived Practices: A Necessary Distinction

Much of the ESG literature relies on so-called objective indicators such as external ESG ratings, sustainability reports, and third-party audits. These measures are widely used to assess

corporate responsibility and to compare firms across industries and countries. However, a growing body of research questions their ability to reflect employees' actual experiences within organizations.
Two main limitations are highlighted. First, ESG ratings are primarily designed for external stakeholders, especially investors and regulators. As a result, they tend to capture formal policies rather than everyday organizational practices (Aguinis & Glavas, 2012). They may therefore overlook how ESG initiatives are implemented and communicated internally. Second, rating agencies use heterogeneous methodologies, which often produce inconsistent evaluations of the same firm (Berg et al., 2022). This methodological divergence reduces the explanatory power of ESG scores when examining employee attitudes and behaviors.
Relying on objective ESG indicators assumes that declared policies automatically lead to positive outcomes for employees. Organizational research increasingly challenges this assumption. Employees rarely interact directly with sustainability reports or financial ratings. Instead, they interpret signals from management through actions, leadership behaviors, and internal communication (Gond et al., 2017). Objective ESG measures therefore often fail to capture individual variations in organizational commitment.
In contrast, approaches that focus on employees' perceptions place the employee experience at the center. This perspective argues that employee attitudes are shaped by what they believe the organization is actually doing, rather than by formal claims (Rupp et al., 2006). Based on social and organizational psychology, this view considers individual perceptions as the primary drivers of attitudes, emotions, and behaviors.
Empirical studies show that perceived CSR and ESG practices are positively linked to affective organizational commitment, job satisfaction, and organizational identification (Glavas & Kelley, 2014; Turker, 2009). When employees perceive ESG practices as sincere and meaningful, they develop pride and emotional attachment to their organization. This relationship can be theoretically explained by Social Identity Theory, which suggests that individuals derive part of their self-concept from membership in socially responsible organizations (Ashforth & Mael, 1989).
Perceived ESG practices also promote fairness and moral alignment. Social exchange theory explains that employees who see strong ESG engagement feel that their organization values societal and employee welfare, which encourages reciprocal positive attitudes, including greater commitment (Rupp et al., 2006). These findings indicate that employee perception is the central mechanism linking ESG practices to organizational commitment.

5.2. The Risk of Dissonance: Greenwashing and Organizational Cynicism

Despite the widespread adoption of ESG frameworks, a gap often exists between stated commitments and employees' perceptions of actual practices. This misalignment can create cognitive and moral dissonance, especially when external ESG communication is not supported by consistent internal actions. A major risk associated with this gap is greenwashing.
Greenwashing occurs when organizations symbolically promote ESG values without implementing meaningful changes in practice (Delmas & Burbano, 2011). While usually examined in relation to consumers and investors, its internal effects are equally important. Employees can detect inconsistencies between stated values and real practices because they observe managerial decisions and workplace behavior directly.
When employees perceive ESG initiatives as superficial or opportunistic, they often develop organizational cynicism. Cynicism is a negative attitude reflecting the belief that the organization lacks integrity and is accompanied by critical behaviors and negative emotions (Dean et al., 1998). Research indicates that perceived hypocrisy in CSR or ESG is a strong predictor of cynicism, which in turn reduces trust and organizational commitment (Gond et al., 2017).

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 540-559.

This dynamic highlight the importance of employee perception for organizational commitment. Authentic and well-implemented ESG practices can strengthen affective commitment, whereas perceived greenwashing can have the opposite effect. Employees who feel misled may disengage emotionally and question the organization's moral legitimacy. This erosion of trust threatens both affective and normative commitment (Meyer & Allen, 1991).
Overall, the literature shows that ESG practices do not automatically produce positive organizational outcomes. Their impact depends on employees' perceptions. The gap between declared ESG initiatives and employees' experiences helps explain mixed empirical findings and underscores the importance of perception-focused approaches in studying ESG and organizational commitment.

6. Discussion

The theoretical synthesis above shows that the relationship between perceived ESG practices and organizational commitment is well explained by three complementary frameworks: Social Exchange Theory (SET), which emphasizes reciprocity; Social Identity Theory (SIT), which highlights pride; and Signaling Theory, which focuses on trust. These frameworks provide a coherent explanation of the mechanisms at work.
However, most existing studies assume that these mechanisms apply universally, while organizational contexts are rarely uniform. This discussion highlights two important gaps: the specific characteristics of non-Western contexts and the moderating role of individual differences, particularly gender.
A critical review of the existing literature reveals a significant geographical bias: the vast majority of empirical studies validating Social Exchange Theory (SET), Social Identity Theory (SIT), and Signaling Theory originate from developed Western economies. This concentration presents a limitation when attempting to generalize findings to developing contexts. Transposing these theoretical frameworks to emerging economies requires a more nuanced understanding of distinct economic and cultural dynamics (Yin & Jamali, 2016).
First, the nature of "reciprocity" in Social Exchange Theory may differ fundamentally in developing markets. In stable Western economies, the "value" employees exchange for loyalty often includes self-actualization or alignment with abstract environmental goals. However, in contexts characterized by higher labor market volatility and economic uncertainty, the hierarchy of employee needs is likely different. It is plausible to hypothesize that in these settings, the "Internal Social" dimension of ESG—such as job security, fair wages, and health coverage—acts as a primary safety net. Consequently, the exchange mechanism might be stronger when ESG initiatives address immediate economic anxieties rather than distant environmental concerns. Future research is needed to determine if employees in these contexts view environmental investments as secondary "luxuries" when basic transactional security is not first satisfied.
Second, cultural dimensions, particularly the distinction between individualism and collectivism (Hofstede, 1980), may alter how Social Identity Theory functions. In collective societies, an individual's self-esteem is deeply tied to their group's standing in the immediate community. Therefore, the "pride" mechanism described in SIT may not be triggered by global sustainability ratings, but rather by the organization's tangible reputation as a benefactor to the local community. Similarly, regarding Signaling Theory, in markets where corporate transparency standards vary, employees may view global ESG reports with skepticism. For the signaling mechanism to effectively build trust, ESG actions must likely be perceived as authentically rooted in local realities rather than as superficial attempts to mimic Western standards for foreign investors. Consequently, it is necessary to test whether the strength of the link between perceived ESG practices and affective commitment varies according to these

cultural dimensions, including collectivism and power distance. To achieve this, future research should propose specific empirical designs, such as multi-company Moroccan surveys, to capture the realities of the local environment. Furthermore, cross-cultural comparative studies could demonstrate how this review paves the way for robust comparative research.

While the literature largely explains why CSR/ESG leads to commitment, it often overlooks for whom this effect is strongest (Rupp & Mallory, 2015). Treating the workforce as a monolithic block risks ignoring critical individual differences. Gender appears as a vital, yet under-researched, moderator that influences how these theoretical mechanisms are activated. Theoretical support for this moderation is found in Social Role Theory (Eagly, 1987; Eagly & Wood, 2012), which suggests that gender socialization leads to differences in values and behavioral expectations. Women are often socialized to prioritize communal goals, benevolence, and ethical sensitivity more highly than their male counterparts. This theoretical lens implies that the pathway from ESG to organizational commitment may be amplified for female employees through three distinct mechanisms.

Firstly, regarding Social Identity Theory, if women prioritize universalism and care values, working for a socially responsible firm generates a more intense sense of value alignment and pride. Conversely, the cognitive dissonance caused by working for an irresponsible firm would be more acute. Secondly, in terms of Signaling Theory, women often face more structural barriers in the workplace and may be more vigilant regarding signals of organizational justice. A company's strong ESG performance serves as a proxy for how it treats vulnerable stakeholders, thereby signaling a safe, fair, and inclusive environment. Finally, within the Social Exchange framework, internal ESG practices that promote work-life balance and gender equity are often more salient to women due to persisting societal roles regarding caregiving. Consequently, the reciprocity loop—loyalty in exchange for organizational support—may be triggered more intensely for women when the organization demonstrates strong internal social performance.

Beyond gender, it is highly pertinent to introduce additional moderation hypotheses based on factors such as tenure (seniority) and hierarchical level. Tenure may alter the accumulation of social exchanges over time, while hierarchical level dictates access to strategic ESG information. To rigorously test these hypotheses, future studies should employ advanced statistical methods, such as regression models with interaction effects (Hayes, 2017) or multi-group analyses (Hair et al., 2019). Utilizing these methods will significantly refine the understanding of how the mechanisms of reciprocity and social identity operate within the ESG-commitment link under varying individual conditions.

Finally, these research avenues articulate critical contributions for both theory and managerial practice. From a theoretical standpoint, contextualized studies in emerging countries will allow researchers to adjust employee commitment models to local institutional realities, moving beyond a strictly Western perspective. Managerially, the systematic integration of perception variables into ESG indicators will be highly beneficial for HR Directors. By understanding how employees truly perceive these practices, HR professionals can design Green Human Resource Management (GHRM) systems that are accurately aligned with employee expectations (Dumont et al., 2017; Renwick et al., 2013), transforming sustainability into an effective retention tool.

7. Conclusion

This literature review was guided by the central question of determining to what extent existing research explains the influence of perceived ESG criteria on organizational commitment, and identifying the theoretical frameworks mobilized to justify this link. By structuring our analysis from the conceptual evolution of CSR to the psychological micro-foundations of employee behavior, we can draw three fundamental conclusions that frame the theoretical contribution of this article.

First, the conceptual transition from CSR to ESG has redefined the parameters of Organizational Commitment. Our analysis demonstrates that the shift from voluntary ethical principles (CSR) to standardized financial and non-financial criteria (ESG) has created a new imperative for Human Resource Management. This evolution towards "Green HRM" provides the necessary metrics to operationalize the link between corporate strategy and employee attitudes. Specifically, it highlights that organizational commitment—as defined by the three-component model of Meyer and Allen (1991)—is no longer solely driven by job characteristics, but increasingly by the organization’s broader environmental and social governance.

Second, the literature confirms that the link between ESG and commitment is robust, multi-dimensional, and sustained by a triad of complementary psychological mechanisms. The reciprocity mechanism, rooted in Social Exchange Theory, suggests that employees commit because they feel valued by the organization's internal practices, creating a moral obligation to repay this support with loyalty (Blau, 1964). Concurrently, the identification mechanism, drawn from Social Identity Theory, posits that employees commit because they derive self-esteem and pride from the organization's ethical reputation (Ashforth & Mael, 1989). Consolidating these two is the trust mechanism from Signaling Theory, which explains that employees commit because ESG practices serve as credible signals of fairness and long-term safety (Spence, 1973). However, the extent of this theoretical explanation is inherently limited by perception and context. As highlighted by Gond et al. (2017), employee perception acts as the decisive filter. When declared practices align with perceived reality, they foster authenticity; when they diverge, they trigger cynicism, effectively severing the link to commitment. Ultimately, while these psychological mechanisms of trust, pride, and reciprocity are well-theorized, their application remains heavily Western-centric. The current body of knowledge largely overlooks how these mechanisms operate in developing contexts, such as Morocco, where specific economic realities and cultural dimensions—like collectivism and power distance—may fundamentally alter the relative weight of reciprocity versus identity. Furthermore, the literature has yet to fully explore the "black box" of individual differences. Treating the workforce as a monolithic entity obscures the vital moderating roles of socio-demographic variables such as gender, tenure, and hierarchical level, which significantly influence an employee's sensitivity to ESG signals. This theoretical and empirical gap validates the critical necessity of our future research. By proposing robust quantitative designs, such as multi-company Moroccan surveys and cross-cultural comparisons between Morocco and Europe, and by utilizing advanced statistical methods to test these moderators, this research aims to validate these universal frameworks within an emerging context. Ultimately, integrating these contextual and perceptual variables will equip HR professionals to design Green HRM systems that are genuinely aligned with employee expectations, thereby transforming ESG initiatives into a powerful lever for talent retention.

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