CSR in third-world countries: South African retail employees' perceptions of their organisations' internal and external corporate social responsibility initiatives

Martha E. Theron
Department of Marketing and Retail Management
University of South Africa

https://orcid.org/0009-0009-4759-302X

Johannes A. Wiid*
Department of Marketing and Retail Management
University of South Africa
jwiid@unisa.ac.za

https://orcid.org/0000-0002-2195-532X

*Corresponding author

ABSTRACT

Corporate social responsibility (CSR) is embedded in an organisation's corporate identity (CI) and is an integral part of an organisation's strategy, which requires organisations to effectively integrate social and environmental issues in their core values, culture, vision and operations (Bode & Singh, 2018; Ahern, 2015; Lee, Park & Lee, 2013). This study explored South African retail employees' perceptions of their organisations' CSR initiatives as part of the CI, as available research focuses mostly on developed market economies and on the perceptions of external stakeholders, leaving a research gap concerning how CSR is perceived by employees (Burns, 2019; Roeder, 2019; Pratihari & Uzma, 2018; Deng & Xu, 2017; Fredericksz, 2015; Hwang & Kandampully, 2015). Because employees are important internal stakeholders in an organisation, organisations need to present themselves to employees in a way that they can positively associate with the CI, which includes CSR initiatives.

The sample size was 229 South African retail employees and the study made use of a computer-aided, self-administered survey distributed via LinkedIn. The results indicated that the respondents perceived external social CSR to be significantly important as part of an organisation's CI, and that internal social CSR has the least significant relationship with CI. The relationships between external and internal environmental CSR, external and internal economic CSR and CI were also not significant. The findings of the study can provide insight into CSR as part of the CI in order for organisations to leverage the effect CSR can have on employees' attitudes and behaviour and to strengthen relationship marketing with employees.

Keywords: Corporate social responsibility (CSR), employees, retail, corporate identity (CI)

The Retail and Marketing Review

Volume 22, Issue 3, September 2026, Pages 103-116

Doi: https://doi.org/10.5281/zenodo.22954668

1. INTRODUCTION TO CSR

CSR can be described as an umbrella concept for organisational initiatives towards society at large, which cover concepts related to sustainable, ethical and responsible organisational practices (Freeman & Dmytriyev, 2017, p. 7). Due to increased globalisation and accessibility of information, organisations have become more innovative with their CSR initiatives, and implement diverse CSR initiatives related to protection of the environment, global health issues, protection of tribal art and culture, and disaster management, for example (Kashikar-Rao, 2014, p. 191). CSR ultimately has three dimensions: people, profit and the planet – known as the triple bottom line approach referring to an organisation's financial responsibility, social responsibility and environmental responsibility towards the communities it serves (Grafstrom, Gothberg & Windell, 2008, p. 283).

This approach links individuals, groups, societies and organisations, and argues that an organisation's financial success should not occur at the cost of environmental or social factors (Van der Westhuizen, 2019, p. 24). The essence of the societal marketing concept is captured in the triple bottom line approach: "…the survival and the continuing profitability of a firm depend on its ability to fulfil economic, environmental and social purposes" (Bhakar, Kaurav, Parashar & Sankpal, 2016, p. 89).

Social CSR requires that organisations take greater responsibility for social work and local issues in communities in which they operate, and that they assist in solving identified non-business social problems in communities (Freeman & Dmytriyev, 2017; Allen, 2016; Behrad, 2014). Environmental CSR, which refers to an organisation's efforts to preserve and protect the environment from damage inflicted on it, can include for example offering environmentally friendly products, reducing an organisation's carbon emissions, improving issues regarding climate change and waste management, biodiversity efforts involving the protection of ecosystems and animals, promoting energy conservation, or investing in environmental research and development (Joshi, 2019; Forney, 2018; Chand, 2018; Lin, 2016; Pitt, 2012). Economic CSR include for example making use of local suppliers or implementing ethical labour practices by not only complying with the law, but also implementing initiatives such as paying wages above market level (Schaefer, Terlutter & Diehl, 2020; Tapang & Bassey, 2017; Malik, 2015). Some authors distinguish between external and internal CSR. External CSR is concerned with organisations' CSR initiatives that aim to maintain a favourable image to society at large (Abd-Elmotaleb, Saha & Hamouda, 2015), whereas internal CSR refers to "…how firms respond to their responsibilities regarding employees (Lindholm, 2018, p. 81)". Organisations that invest in internal CSR would see the development of increased knowledge, skills and behaviours (Forney, 2018:90). Abd-Elmotaleb et al. (2015) argue that employees' responses to CSR initiatives may be stronger toward internal CSR initiatives as they benefit directly from these initiatives.

2. CSR IN SOUTH AFRICA

In 1977, the Sullivan Principles were established, which required American organisations operating in South Africa to treat all employees fairly and to allocate some of their profits to community development (Kabir, Mukuddem-Petersen & Petersen, 2015, p. 283). Many organisations such as Liberty, De Beers and Gencor started formalising CSR initiatives in the 1970s, and they proceeded to establish trust funds with the aim of contributing to social causes by allocating some of their profits to impoverished communities (Kabir et al., 2015, p. 283). In South Africa, key drivers such the Johannesburg Stock Exchange (JSE), broad-based black economic empowerment (BBBEE) and the Institute for Corporate Citizenship (ICC), which promote CSR initiatives in South Africa, have assisted with the development of CSR programmes and regulations (Kabir et al., 2015, p. 287).

The current trend in South African CSR is a strategic, formalised approach with the majority of organisations' CSR initiatives being in line with core business strategies, and many South African organisations having established a dedicated CSR department, foundation or trust to manage CSR initiatives (Skinner & Mersham, 2016; Sahu & Pratihari, 2015). CSR spendings on initiatives in South Africa have grown significantly in the last few years, reaching R10.3 billion in 2020 ($673,105,000 at an exchange rate of R15,30 per 1 US dollar), with retail and consumer services, mining, water, forestry and chemicals and financial services being the top contributing sectors (Trialogue Business in Society, 2019, p. 26). South African retail organisations such as Woolworths, Famous Brands, Mr Price Group and Pick n Pay are investing significantly in CSR initiatives (Trialogue Business in Society, 2019, p. 36). Despite progress, authors such as Marek (2018) argues that the issue of CSR and development is going to constitute one of the biggest challenges for retail organisations in the years to come. The retail sector is undergoing major transformations due to technological advancements such as online marketplaces, and traditional retailers must constantly find new ways to stay relevant and add market value such as through CSR initiatives (Weiss, 2019, p. 33).

CSR initiatives lead to the creation of confidence in retailers, among an organisation's customers as well as other stakeholder groups such as employees (Marek, 2018, p. 44). To create this confidence among their stakeholders, retailers need to apply a variety of CSR marketing activities (Marek, 2018, p. 44). Hildebrand, Sen and Bhattacharya (2011) argue that by communicating CSR externally and internally, organisations can promote congruence between the CI as perceived by external stakeholders (customers, suppliers, shareholders and society) as well as internal stakeholders such as employees (p. 1353). Employees can, for example, better identify with organisations that build social value and implement CSR initiatives (Korschun, Bhattacharya & Swain, 2016, p. 25).

South African research pertaining to employees' perceptions of CSR, the stakeholder group under investigation with this study, assesses how well CSR is integrated within the organisation and how employees' perceptions of CSR affect their perceptions of the corporate brand (Fredericksz, 2015; Van der Kooy, 2014). Fredericksz (2015) concludes that there are fundamental gaps in the communication of CSR to employees, whereas Van der Kooy's study of a local trade union (2014) confirms a positive relationship between employees' perceptions of CSR and of the corporate brand. However, to the researcher's knowledge, no study specifically investigating employees' perceptions of their organisations' CSR initiatives within the retail sector in South Africa could be found.

3. CSR AS PART OF THE CORPORATE IDENTITY

CI is a broad, multidisciplinary concept representing "what the organisation is", "what it stands for", "what it does", "how it does it" and "where it is going", underpinning the representativeness, cohesiveness, differentiation and distinctiveness of an organisation (Balmer & Podnar, 2021, p. 729). According to Simoes and Sebastiani (2017), corporate identity conveys the idea that every organisation has its own personality and a unique identity (p. 423). Certain attributes are associated with a brand, such as an organisation's visual identification (logo or vocabulary) and corporate culture, which creates a sense of individuality that sets an organisation apart from its competitors (Habib & Wahid, 2016, p. 140).

CI is also reflected in the CSR initiatives of an organisation, through which stakeholders engage with the organisation (Luu, 2019; Mousiolis & Bourletidis, 2015; Van der Kooy, 2014). CSR as part of the CI establishes credibility and a consolidated brand image; it also increases reliability of an organisation as a result, leading to organisational advantages in a competitive marketplace (Habib & Wahid, 2016, p. 148). CSR enables organisations to build significant relationships with its stakeholders, and to better position the corporate brand and CI (Ahman, Baharudin & Shamsudin, 2016; Hildebrand et al., 2011). An organisation should present itself, including its CSR initiatives, to form a CI which is unique to the organisation; this in turn plays an important role in stakeholders' perceptions of the organisation and its strategic direction (Van der Kooy, 2014, p. 7).

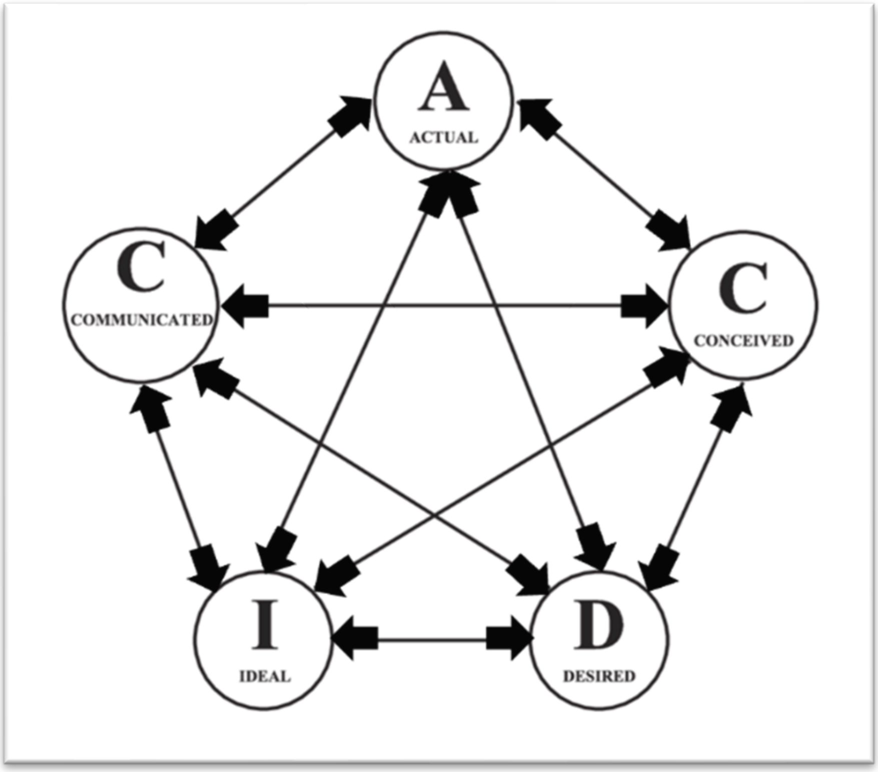
Employees, the key stakeholder group under investigation in this study, have regularly been cited as a key stakeholder group (Freeman, 2010; McWilliams & Siegel, 2001; Lam, 2015; Slack, Corlett & Morris, 2015; Doyle, 2019). Organisations are focusing on employees as internal stakeholders more than ever before, and use CSR as a marketing strategy to align social impact initiatives with their business objectives; this also concerns employees (Shepard, 2019, p. 3). Employees observe an organisation's social responsibility behaviours, which can result in a more favourable perception of the organisation as trust increases and relationships improve (Barnett, 2007, p. 38). If employees perceive CSR positively, they can better associate with the organisation and its CI (Wang, Fu, Qiu, Moore & Wang, 2017, p. 9). Relationships are built with employees by aligning employee perceptions with an organisation's values, culture and communication so that ultimately employees can identify with an organisation's CI (Joseph, Gupta, Wang & Schoefer, 2021, p. 709). Employees' positive association with an organisation and its identity can influence employees' behaviour and perceptions of the organisation, for example by enhancing employee loyalty and morale, as well as decreasing employee turnover rates (Lee et al., 2013; Balmer, Powell & Greyser, 2011; Simoes & Sebastiani, 2017).

Limited attention has however been paid to the analysis of CSR at an internal organisational level (Hejjas, Miller & Scarles, 2019; Burns, 2019; Roeder, 2019, Pratihari & Uzma, 2018; Deng & Xu, 2017). The question of how CSR affects stakeholders' perceptions and the organisation's brand, identity and success has therefore become a key topic at the intersection of sustainability and marketing research (Bhattacharya, Korschun & Sen, 2009; Smith, 2003).

4. CONCEIVED IDENTITY

Balmer and Soenen (1999) presented a conceptual model of CI in their seminal work, which maps out the different constructs of CI (p. 69). They initially organised the multiple constructs in four distinct constructs of CI, namely 1) *actual:* current structural, philosophical or organisational attributes such as leadership style, 2) *communicated,* often described in relation to an organisation's reputation and image, which includes controllable communication such as public relations and advertising as well as uncontrollable communication such as the performance of products, and is embraced by organisations to express their CIs as a unique feature (Melewar, Foroudi, Gupta, Kitchen, & Foroudi, 2015), 3) *desired,* referring to what the organisation wants to be – the leaders' vision, and 4) *ideal,* referring to an organisation's optimal positioning in the market (p. 572).

In 2001, Balmer and Geyser extended the CI model to include a fifth construct (conceived identity) and argued that organisations should align the five different constructs of CI to be congruent with each other as the lack of alignment could cause dissonance, for example when organisations' visions or strategies do not meet stakeholder expectations, tearing the CI apart and negatively impacting the organisation's reputation.



Source: Adapted from Balmer and Greyser (2001)

FIGURE 1: CORPORATE IDENTITY MODEL

The conceived identity construct in Balmer and Soenen's model refers to stakeholders' perceptions of an organisation's CI. Balmer and Greyser (2003) define conceived identity as the "…perceptions of the company, its multi-attribute and overall corporate image and corporate reputation – held by relevant stakeholders". Balmer's work on conceived identity highlights the importance not only of an organisation's external image, but also of identity within the organisation, from an internal stakeholder or employee perspective to drive the success of an organisation (Balmer, Fukukawa & Gray, 2007, p. 14). Lu, Ren, He, Lin and Streimikis (2019) confirm the importance of internal perspectives by linking CI to employees' perceptions of their organisations. Employees observe an organisation's social responsibility behaviours which are embedded in the CI (p. 442). This can result in certain perceptions being formed of the organisation, such as positive perceptions impacting employees' attitudes towards an organisation (Simoes & Sebastiani, 2017; Mousiolis & Bourletidis, 2015; Barnett, 2007). Employee perceptions of CSR initiatives, which was the element under investigation in the study, can be defined as the "…degree to which employees perceive a company to support the CSR related activities" (Fredericksz, 2015, p. 34). Employees form perceptions of their organisation, through exposure to the organisation's CSR initiatives, for instance, which may then result in either positive or negative perceptions of the organisation (Van der Kooy, 2014, p. 7). Employee perceptions of CSR also influence their loyalty towards an organisation, decrease employee turnover rates and positively affect employees' word-of-mouth – along with other effects on employees' behaviour and attitudes (Vlachos, Panagopoulos, Theotokis, Singh & Singh, 2014; Lee et al., 2013).

The combined perceptions of an organisation's internal and external CSR initiatives shape employees' overall perceptions of the level of responsibility of an organisation (Abd-Elmotale et al., 2015, p. 123). Employees' perceptions of external CSR would refer to, for example, the adequacy of organisations' CSR initiatives with regard to environmental CSR and assisting communities in need (social CSR), whereas perceptions of internal CSR would, for example, refer to an organisation's capability to adequately address social asymmetrics within the organisation (Pitt, 2012, p. 3). According to Vlachos et al. (2014), several factors may also temper or strengthen the effect of employees' CSR perceptions on important behavioural outcomes, which may be important to an organisation's management (p. 3086). Factors such as cultural orientation, an employee's previous experience, personality, socio-economic background, or position in the organisation could likely have an impact on the overall perception of CSR initiatives (Hofman & Newman, 2013; Mueller, Hattrup, Spiess & Lin-Hi, 2012; Turker, 2009).

Similarly, engaging employees in CSR initiatives may contribute to the overall progress and success of CSR initiatives (Doyle, 2019, p. 4). Collier and Esteban (2007) emphasise that organisations are dependent on employee engagement for the effective delivery of CSR initiatives (p. 19). Obeidat (2016) establishes a significant positive relationship between both internal and external CSR initiatives and employee engagement (p. 361). Given the key roles of employees as enactors of and ambassadors for an organisation's CSR initiatives, employees need to participate in CSR initiatives (McShane & Cunningham, 2012, p. 81). Disengaged employees constitute those employees who do not participate in CSR initiatives (Hejjas et al., 2019, p. 325). The current study focused on both engaged and disengaged employees, those that participate in CSR initiatives as well as those that do not, to determine CSR perceptions of both engaged and disengaged employees.

5. RESEARCH DESIGN

The research in the current study was empirical primary research into retail employees' perceptions of their organisations' CSR initiatives by means of a quantitative computer-aided, self-administered survey. The survey was shared as an online hyperlink on the social media platform LinkedIn and made use of a non-probability snowball sampling method to encourage participation.

The target population was employees from South African retail organisations. According to South African Market Insights (2019), the retail sector in South Africa employs approximately 894 966 employees, which was considered as the target population. The sample size for the study, with a 95% confidence level (associated with a Z-score of 1.96), 0.5 standard deviation and a margin of error of 5% was 385 respondents.

A factor analysis, with the purpose of ensuring that all the survey items measure a specific construct or factor and test for underlying dimensions (Malhotra, 2019, p. 607), did not produce any problems as part of a pre-test, which indicated that all the survey questions contributed to the constructs of the survey. Regression analysis was applied to determine the proportion of the dependent variable (CI) which can be explained by the independent variables.

6. FINDINGS

The findings are based on 229 completed and workable questionnaires. The final baseline of 229 responses was less than the 385 anticipated responses. However, the formula used to determine the sample size for this study did not include the size of the target population, but rather focused on the process used for the selection of the actual sampling units to ensure representativeness (Hair, Page & Brunsveld, 2019, p. 196).

Regression analysis was performed to test the relationships which determined the portion of the dependent variable (CI) that could be explained by the independent variables (internal and external economic, environmental and social CSR). The coefficient for each independent variable indicates the size of the effect which that variable has on the dependent variable. A 95% confidence level was used, which indicates that a researcher can be 95% confident that a coefficient falls within the confidence level, indicating a p-value of 0.05. The p-value for each independent variable indicates the variable's correlation with the dependent variable and as having a significant causal relationship.

It was evident that external social CSR has a significant influence on the dependent variable (CI) with a p-value of 0,049. The relationships between internal economic CSR, external economic CSR, internal environmental CSR, external environmental CSR, internal social CSR and CI were not significant. The VIF (variable inflation factor) levels and tolerance levels (norms of 10 and 0,10, respectively) were all within the norm and indicated no level of multi-collinearity between the independent variables. The fact that employees only perceived external social CSR to have a significant relationship with CI could indicate that they are more aware of or more involved with external social CSR as opposed to internal CSR, as well as internal and external economic and environmental CSR.

TABLE 1 VIF LEVELS, TOLERANCE LEVELS AND LEVELS OF SIGNIFICANT

Independent variables	VIF levels	Tolerance level	Level of significance (p)
Internal economic CSR	2,107	0,475	0,484
External economic CSR	2,798	0,357	0,638
Internal environmental CSR	4,261	0,235	0,790
External environmental CSR	4,004	0,250	0,240
Internal social CSR	2,685	0,372	0,935
External social CSR	**2,940**	**0,340**	**0,049**

6.1 REGRESSION ANALYSIS: EMPLOYEES' PERCEPTIONS OF CSR AND CORPORATE IDENTITY

Based on the findings, a conceptual model was developed to depict the results relating to employees' perceptions of CSR and CI. From the conceptual model it was clear that only the relationship between external social CSR and corporate identity was significant (p = 0,049), which shows that employees only perceived external social CSR to be significantly important as part of their organisations' CI and internal social CSR (p = 0,935) having the least significant relationship with corporate identity.

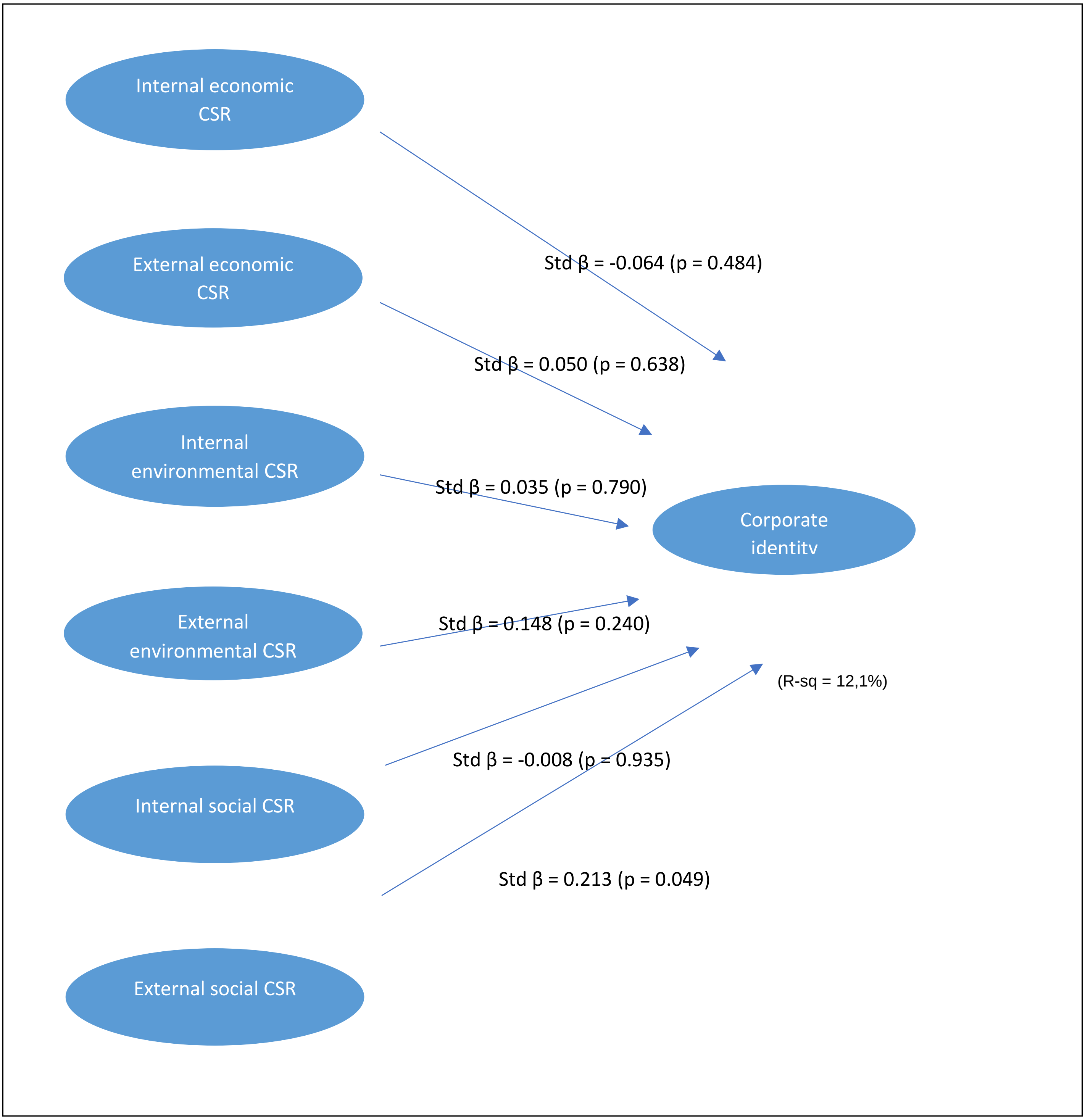


FIGURE 2: CONCEPTUAL MODEL OF EMPLOYEES' PERCEPTIONS OF CSR AND CI

The coefficient of determination (R^2), which is the proportion of CI that can be explained by the independent variables, was 0,121. R^2 indicates that a small amount of the variance in CI (12,1%) could be explained by the independent variables. Of the independent variables, external social CSR explained most of the variance in the dependent variable with a beta coefficient of 0,213. Internal social CSR was the independent variable which explained the least of the variance in corporate identity, with a beta coefficient of -0,008. Retailers should thus ensure that internal and external environmental and economic CSR, as well as internal social CSR are also utilised to influence employees' perceptions of the organisation's CI. This can be done by creating better awareness, communication and engagement with environmental and economic CSR, as well as internal social CSR.

7. LIMITATIONS OF THE STUDY

As the researcher could not obtain permission from top spending CSR retail organisations in South Africa to participate in the study (as listed in the *Trialogue Business in Society Handbook*, 2021), the study was made available to all South African retail employees. The selection of employees to participate in this study was based on availability and willingness to participate, and it was limited to respondents who had access to LinkedIn. However, this study was exploratory in nature and the findings were used to establish areas for future research. Furthermore, organisations might be engaging in CSR initiatives due to the competitive advantages these can offer, and not necessarily to “do good” (Pitt, 2012, p. 2). If organisations are promoting CSR initiatives for competitive advantages such as financial gain, they might not consider their employees’ perceptions of these initiatives to be important.

8. CONCLUSION

CSR, which requires organisations to be responsible to the community around them, is one way for retailers to add value to their CI and to ultimately influence the perceptions and behaviours of various stakeholder groups, including employees. Regression analysis was used to determine the proportion of CI which could be explained by internal and external economic, environmental and social CSR. A conceptual model was developed to indicate the statistical significance of the independent variables and the dependent variable, namely CI. It was established that a small amount of CI (12,1%) could be explained by the independent variables, and that only external social CSR had a statistically significant relationship with CI. One of the key findings in existing research is that organisations can utilise CSR initiatives to drive CI. In order to do so, organisations can focus more on internal awareness and communications of internal social CSR, internal and external economic and environmental CSR to leverage the effects this can have on employee perceptions and behaviours, including loyalty, intention to stay and positive word-of-mouth.

9. RECOMMENDATIONS

As this study was exploratory in nature, further research can focus on the reason for employees only perceiving external social CSR to influence corporate identity significantly, and investigate how organisations can leverage internal social CSR, internal and external economic and environmental CSR to add value to their CI. Future research can also distinguish between the perceptions of employees of JSE-listed and non-JSE-listed retail organisations.

ACKNOWLEDGEMENTS

All authors have read and agreed to the published version of the manuscript.

Informed consent statement: Informed consent was obtained from all subjects involved in the study.

Conflicts of interest: The authors declare no conflict of interest.

Correspondence: Correspondence concerning this article should be addressed to Johannes A. Wiid, University of South Africa, 1 Preller Street, Pretoria, 0002. E-mail: jwiid@unisa.ac.za

REFERENCES

Abd-Elmotaleb, M., Saha, S. & Hamouda, A. (2015). Rethinking the employees' perceptions of corporate social responsibility. *International Business Research,* 8(3):121–132.

Ahern, G.M. (2015). Imagining what underlies corporate sustainability. *Journal of Management Development*, 34(4):494–504.

Ahman, A.H., Baharudin, K. & Shamsudin, M.F. (2016). The role of corporate social responsibility in the corporate brand building. *Journal of Postgraduate Current Business Research*, 1(2):15–26.

Allen, B.A. (2016). The Impact of Corporate Social Responsibility and Employees' Perception on Participating and Contributing To Charitable Programs. Capella University.

Balmer, J.M.T., Fukukawa, K. & Gray, E.R. (2007). The nature and management of ethical corporate identity: A commentary on corporate identity, corporate social responsibility and ethics. *Journal of Business Ethics*, 76(1):7–15.

Balmer, J.M.T. & Greyser, S.A. (2003). Revealing the corporation: Perspectives on identity, image, reputation, corporate branding and corporate-level marketing. London: Routledge.

Balmer, J.M.T. & Podnar, K. (2021). Corporate brand identity orientation: Identity, internal images, and corporate identification matters. *Journal of Business Research,* 134:729–737.

Balmer, J.M.T., Powell, S.M. & Greyser, S.A. (2011). Explicating ethical corporate marketing. Insights from the BP deepwater horizon catastrophe: The ethical brand that exploded and then imploded. *Journal of Business Ethics*, 102(1):1–14.

Balmer, J.M.T. & Soenen, G.B. (1999). The acid test of corporate identity management. *Journal of Marketing Management,* 15:69–92.

Barnett, M.L. (2007). Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Academy of Management Review*, 32(3):794–816.

Behrad, B. (2014). Adding value: the relationship between corporate social responsibility (CSR), brand value and consumer brand loyalty. CPUT.

Bhakar, S.S, Kaurav, R.P.S, Parashar, P. & Sankpal, S. (2016). *Sustainable competitive advantage through integrated marketing approach.* Bharti Publications.

Bhattacharya, C.V., Korschun, D. & Sen, S. (2009). Strengthening stakeholdercompany relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business Ethics*, 85:257–272.

Bode, C. & Singh, J. (2018). Taking a hit to save the world? employee participation in a corporate social initiative. *Strategic Management Journal*, 39(4):1003–1030.

Burns, S.R. (2019). Measured influence of corporate social responsibility: a quantitative study of consumers' preferences. Capella University.

Chand, P.K. (2018). CSR communication by Fortune Global 100 through social media – an exploration. Auckland University of Technology.

Collier, J. & Esteban, R. (2007). Corporate social responsibility and employee commitment. *Business Ethics*, 16(1):19–33.

Deng, X. & Xu, Y. (2017). Consumers' responses to corporate social responsibility initiatives: the mediating role of consumer-company identification. *Journal of Business Ethics*, 142(3):515–526.

Doyle, K.A. (2019). Internal CSR communication and employee engagement. *Royal Roads University.*

Forney, W. (2018). Factors leading corporations to continue to engage in corporate social resposibility initiatives. Sullivan University.

Fredericksz, L. (2015). The corporate social responsibility strategies and practices of South African organisations. Wits Business School.

Freeman, R.E. (2010). *Strategic management: a stakeholder approac*h. Cambridge University Press.

Freeman, R.E. & Dmytriyev, S. (2017). Corporate social responsibility and stakeholder theory : learning from each other. *Emerging Issues in Management*, 17(1):7–15.

Grafstrom, M., Gothberg, P., & Windell, K. (2008). *CSR*. (1st ed.). Korotan Ljubljana.

Habib, S. & Wahid, A. (2016). A corporate identity perspective of corporate social responsibility – a new approach to build corporate identity. *Pakistan Business Review*, 140–158.

Hair, J.F., Page, M.J. & Brunsveld, N. (2019). *Essentials of business research.* 4th ed. New York: Routledge.

Hejjas, K., Miller, G. & Scarles, C. (2019). "It's like hating puppies!" Employee disengagement and corporate social responsibility. *Journal of Business Ethics*, 157(2):319–337.

Hildebrand, D., Sen, S. & Bhattacharya, C.B. (2011). Corporate social responsibility: A corporate marketing perspective. *European Journal of Marketing*, 45(9–10):1353–1364.

Hwang, J. & Kandampully, J. (2015). Embracing CSR in pro-social relationship marketing program: Understanding driving forces of positive consumer responses. *Journal of Services Marketing*, 29(5): 344–353.

Hofman, P.S. & Newman, A. (2013). The impact of perceived corporate social responsibility on organisational commitment and the moderating role of collectivism and masculinity: Evidence from China. *The Journal of Human Resource Management,* 25(5): 631-652.

Joseph, G., Gupta, S., Wang, Y.C. & Schoefer, K. (2021). Corporate rebranding: An internal perspective. *Journal of Business Research,* (130):709–723.

Joshi, P. (2019). Integration of CSR and branding: a strategy to accomplish a competitive edge. *International Journal of Management Research & Review*, 9(3):10–16.

Kabir, H.M.D., Mukuddem-Petersen, J. & Petersen, M.A. (2015). Corporate social responsibility evolution in South Africa. *Problems and Perspectives in Management*, 13(4):281–291.

Kashikar-Rao, M. (2014). Role of CSR in employer branding: Emerging paradigm. *Review of HRM*, 3:188.

Korschun, D., Bhattacharya, C. & Swain, S.D. (2016). CSR and the frontline context: How social programs improve customer service. *Marketing Intelligence Review*, 8:24–29.

Lam, K.S. (2015). The impact of corporate social responsibility on employee motivation. University of Newcastle.

Lee, E.M., Park, S.Y. & Lee, H.J. (2013). Employee perception of CSR activities: Its antecedents and consequences. *Journal of Business Research*, 66(10):1716–1724.

Lin, S.M. (2016). Understanding corporate social responsibility and brand equity: an investigation of restaurant brand attributes and customer traits. Oklahoma State University.

Lindholm, L. (2018). The Use of Corporate Social Responsibility in Employer Branding. In: *Developing Insights on Branding in the B2B Context*. 73–93.

Lu, J., Ren, L., He, Y., Lin, W. & Streimikis, J. (2019). Linking corporate social responsibility with reputation and brand of the firm. *Amfiteatru Economic,* 21(51):422–460.

Luu, T. (2019). CSR and customer value co-creation behaviour: the moderation mechanisms of servant leadership and relationship marketing orientation. *Journal of Business Ethics,* 155:379–398.

Malhotra, NK. (2019). Marketing research: an applied orientation. India: Pearson.

Malik, M. (2015). Value-enhancing capabilities of CSR: A brief review of contemporary literature. *Journal of Business Ethics,* 127(2):419–438.

Marek, D. (2018). Corporate Social Responsibility in Retail Trade Marketing. *Handel Wewnetrzny*, 5(376):44–52.

McShane, L. & Cunningham, P. (2012). To thine own self be true? Employees' judgments of the authenticity of their organization's corporate social responsibility program. *Journal of Business Ethics,* 108:81–100.

McWilliams A., Siegel D. (2001). Corporate social responsibility: a theory of the firm perspective. *Academy of Management Review,* 26(1):117–127.

Melewar, T.C., Foroudi, P., Gupta, S., Kitchen, P.J. & Foroudi, M.M. (2015). Integrating identity, strategy and communications for trust, loyalty and commitment. *European Journal of Marketing*, 51(3):572–604.

Mousiolis, D.T. & Bourletidis, K. (2015). The corporate identity through the CSR's paths. *Procedia – Social and Behavioral Sciences*, 175:511–514.

Mueller, K., Hattrup, K., Spiess, S. & Lin-Hi, N. (2012). The effects of corporate social responsibility on employees' affective commit- ment: A cross-cultural investigation. *Journal of Applied Psychology,* 97(6):1186–1200.

Obeidat, B. (2016). Exploring the relationship between corporate social responsibility, employee engagement and organizational performance: the case of Jordanian mobile telecommunications companies. *International Journal of Communications, Networks, Systems & Sciences,* 9(9):361–386.

Pitt, B.A. (2012). Employee perceptions of social and environmental corporate responsibility: the relationship with intention to stay and organisational commitment. University of the Witwatersrand.

Pratihari, S.K. & Uzma, S.H. (2018). CSR and corporate branding effect on brand loyalty: a study on Indian banking industry. *Journal of Product and Brand Management*, 27(1):57–78.

Roeder, A. (2019). A relationship study between effectiveness of corporate social responsibility and levels of customer satisfaction, brand reputation and consumer purchasing behavior. Northcentral University.

Sahu, S. & Pratihari, S.K. (2015). Strategic CSR, corporate identity, branding and marketing: review & comments. *Review of Integrative Business & Economics*, 4(3):121.

Schaefer, S.D., Terlutter, R. & Diehl, S. (2020). Talking about CSR matters: employees' perception of and reaction to their company's CSR communication in four different CSR domains. *International Journal of Advertising*, 39(2):191–212.

Shepard, A. (2019). Corporate Social Responsibility: The importance of employee stakeholders. Hussman School of Journalism and Media.

Simoes, C. & Sebastiani, R. (2017). Corporate identity and corporate sustainability: Evidence from the retail industry. *Business Ethics Quarterly,* 27(3):423–453.

Skinner, C. & Mersham, G. (2016). Corporate social responsibility in South Africa: emerging trends. *Society and Business Review*, 11(2):110–129.

Slack, R., Corlett, S. & Morris, R. (2015). Exploring employee engagement with (corporate) social responsibility: a social exchange perspective on organisational participation. *Durham Research Online*, 127(3):537–548.

Smith, N.C. (2003). Corporate social responsibility: whether or how? *California Management Review*, 45:52–76.

South African Market Insights. (2019). [Online] Available at: http://www.southafricanmi.com/employment-trade-industry-11jan2019.html#:~:text=As%20at%20the%20end%20of,603%20774%20during%20September%202018 [Accessed 2022-05-20].

Tapang, A.T. & Bassey, B.E. (2017). Effect Of corporate social responsibility performance on stakeholder's perception of telecommunication companies In Nigeria (a study of MTN, Globalcom & Etisalat). *IOSR Journal of Business and Management*, 19(06):39–55.

Trialogue. (2019). Available at: https://trialogue.co.za/businessinsocietyhandbook/ [Accessed: 2023-01-09].

Turker, D. (2009). How corporate social responsibility influences organizational commitment. *Journal of Business Ethics*, 89:189–204.

Van der Kooy, L. (2014). The relationship between employees' perceptions of Solidarity's corporate brand and their CSR project, Helping Hands. North-West University.

Van der Westhuizen, A. (2019). The influence of employee perceptions of corporate social responsibility on affective commitment. University of Stellenbosch.

Vlachos, P.A., Panagopoulos, N.G., Theotokis, A., Singh, R. & Singh, R.K. (2014). When do corporate social responsibility initiatives impact on customer-facing employees? Evidence from India and the Netherlands. *International Journal of Human Resource Management*, 25(22):3086–3112.

Wang, W. Fiu, Y., Qiu, H., Moore, J.H. & Wang. Z. (2017). Corporate social responsibility and employee outcomes: A moderated mediation model of organizational identification and moral identity. *Frontiers in Psychology,* (8):1–14.

Weiss, A. (2019). The outside view it's never too late to build social good into retail. *Women's Wear Daily*. 5 November 2019, p. 33.