

EMPLOYEE PERCEPTION ON CORPORATE SOCIAL RESPONSIBILITY IN NEPALESE COMMERCIAL BANKS

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ABSTRACT

Corporate social responsibility (CSR) is a self-regulating business model that helps a company be socially accountable to itself its stakeholders, and the public. This study is based on primary source of data. This study has employed descriptive and casual comparative research designs to deal with issues related with the factors affecting employee perception on organization CSR in Nepalese commercial banks. In order to achieve the objectives, questionnaire was designed and distributed through Google doc to the respondents. A total of 250 questionnaires were collected. The study shows that employee job satisfaction is positively related to employee perception on CSR indicating that satisfied employees in work leads to positive perception of employee towards CSR. The result also reveals that organization attractiveness is positively correlated to employee CSR perception. Moreover, organization attractiveness is positively correlated to employee CSR perception indicating that better the working environment, positive would be the employee perception towards organization CSR. Leads to positive perception of CSR among employees. The result shows that there is positive relationship of organization morality with employee perception on CSR. It reveals that good organization morality leads to positive on the employee CSR perception. The study shows that employee job satisfaction, organization attractiveness and organization morality are major factors affecting employee perception towards CSR in an organization in selected commercial banks.

KEYWORDS: *Employee Job Satisfaction, Organization Attractiveness, Organization Morality, Employee Perception.*

I. INTRODUCTION

Corporate social responsibility (CSR) is a self-regulating business model that helps a company be socially accountable to itself, its stakeholders, and the public. CSR is a form of corporate self-regulation that has been integrated into a business model. The fundamental idea of CSR is that businesses are obliged to satisfy the needs of various stakeholders where employees are the primary stakeholder group and the most vital resource. In order to motivate employees to work for corporate goals and create maximum values, businesses should fulfill their responsibilities for employees and maintain positive relationship with them.

Pauliket *al.* (2015) examined corporate social responsibility (CSR) and its effects on satisfaction and loyalty of bank customers and employees in the Czech Republic. The study used quantitative method of questionnaire survey and descriptive statistics to analyse the data. The finding of the study showed that there is a positive relationship between customer satisfaction and customer loyalty. The study also concluded that customers' perception of CSR does not have significant effect on their satisfaction.

In the context of Nepal, Kandel (2018) concluded that the CSR is all about how companies manage the business processes to produce an overall positive impact on society. Chapagain (2010) revealed that a majority of respondents from both the sectors have positive strategic and moral views towards CSR. Kafle and Tiwari (2014) found that carrying out CSR activities, timely acquisition of resources and co-operation from top management should be emphasized upon. Dhungel (2008) showed a positive relationship between CSR towards community and financial performance.

Ozcan & Elci (2020) investigated the perception of CSR affecting employer brand, brand image, and corporate reputation. The study used primary sources of data. Primary data were collected from participants comprising employees working in different departments of various corporations. Total sample size was 559 respondents. The study used random sampling technique to collect the data from employees working in small and medium-sized enterprises (SMEs) in Turkey. The study found that employee-oriented CSR activities have a positive effect on employer brand and brand image perceptions among employees in SMEs.

Khanal (2019) examined corporate social responsibility practices in Nepalese commercial banking sector. The study used both primary and secondary sources of data. Total sample size was 60 employees. The primary data were collected through direct questionnaire from employees of sampled commercial banks. The secondary sources of data were collected through journals, textbooks and annual reports of Nepal Rastra Bank. The study found CSR and non-financial performance clearly imply that CSR has an influence on the nonfinancial performance. In addition Nepalese commercial banks deliver adequate importance to the employees training though the training provided are not well premeditated and designed according to necessity of the employee (Chalise, 2020).

Dhanesh (2014) examined corporate social responsibility (CSR) as a probable relationship management strategy that could strengthen relationships between organizations and their employees. This study used primary sources of data. Primary sources of data were gathered via online survey and self-administered questionnaire from employees of two large publicly listed companies in India. Total sample size was 244. The study used Cronbach's alpha to test reliability of the data, and correlations and regressions analysis were employed to examine the data for relationships among dependent and independent variables. The study considered discretionary, ethical, legal, and economic as independent variables whereas, trust, control mutuality, commitment, and satisfaction as dependent variables. However, age of the employee, tenure with the organization, and volunteering frequency were used as control variables. The findings of the study showed that CSR as a relationship maintenance strategy that could strengthen relationships between organizations and their employees in terms of trust, control mutuality, commitment, and satisfaction.

Pradhan and Chaudhary (2020) examined the impact of corporate social responsibility on organizational performance in Nepalese commercial banks. This study considered corporate social responsibility as dependent variable whereas, firm profitability, customer retention, employees, shareholders and community as independent variables. The primary sources of data were used to assess the opinions of the respondents regarding the different impact of corporate social responsibility. The sample size was 108 respondents. The Kendall's tau correlation coefficients and regression models were estimated to test the significance and impact of corporate social responsibility. The study showed that firm profitability, customer retention, employee involvement, shareholders contribution, community participation are positively related to corporate social responsibility. The study also showed that firm profitability, customer retention, employees, shareholders and community have positive impact on corporate social responsibility. The study concluded that better use of human resource management practices in banking sector has significant impact on the corporate social responsibility. The study also concluded that firm profitability followed by customer retention is the most influencing factor that explains the impact of corporate social responsibility on organizational performance in Nepalese commercial banks.

The concept of CSR is to maximize profit without deception or fraud to any party and lying within the rules and regulation of the state (Sharma, 2011). Corporate social responsibility is understood simply as philanthropy of a business, which is only one form of CSR. According to Adhikari (2012), the classical view of CSR was inclined towards maximization of profit, whereas another socioeconomic approach focused on going beyond profits inclusive of protecting and improving social welfare within and beyond the corporation

In the context of Nepal, Dhungel (2013) found that CSR is not mandatory in Nepal and all the banks that have made the disclosure of social responsibility have done it on voluntary basis. Among the disclosed information education, training and welfare of underprivileged, culture protection, contribution to associations, clubs and other organization, contribution to healthcare and environment, etc. were most commonly reported CSR activities. Devkota (2019) argued that the business strategy of achieving the competitive advantage in the market only depending on cost-leadership and product-differentiation is not always sufficient as CSR has emerged as an important dimension of marketing in recent decades.

Adhikari (2020) found that CSR has significantly low positive impact on financial performance. Similarly, the study also concluded that the relationship between CSR and firm financial performance differs in every category of Nepalese commercial banks.

Ozcan & Elçi (2020) concluded that social welfare and environmental responsibility from CSR activities positively affect the attitudes of employees. Higher levels of CSR lead to higher chances of attracting quality employees. Asma *et al.* (2015) revealed that mediation effect of job attachment on the relationships between perception of CSR activities and organizational commitment.

Bidari & Djajadikerta (2020) showed that there is a positive and significant relationships between both bank size and profitability and the extent of CSR disclosures in the Nepalese banks. Pradhan and Chaudhary (2020) concluded that there is a positive correlation with firm profitability and corporate social responsibility. Similarly, the study also concluded that there is positive correlation with shareholders and corporate social responsibility. Likewise, the study

also concluded that employee involvement is positively correlated to corporate social responsibility.

The above discussion shows that empirical evidences are not consistent. Therefore, in order to support one view or the other, this study has been conducted. Hence, this study focuses on the employee perception on corporate social responsibility in Nepalese commercial banks.

- What is the perception of employee on job satisfaction, organization attractiveness and organization morality?
- Is there any correlation of employee job satisfaction, organization attractiveness and organization morality with employee's perception on CSR in Nepalese commercial banks?

This study has taken employee perception on CSR as dependent variables whereas Employee Job Satisfaction, organization attractiveness and organization morality as independent variables in order to measure the impact of organization CSR on employee perception in Nepalese commercial banks.

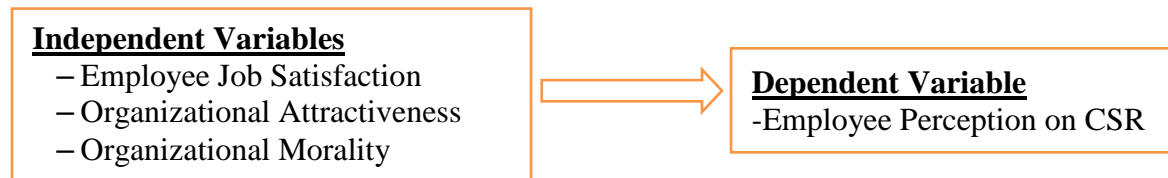


Figure 1: Theoretical Framework

II. RESEARCH METHODOLOGY

This study is based upon descriptive and causal comparative research designs to deal with issues associated with the factors affecting employee perception on organization CSR of Nepalese commercial banks. This study is based on primary data. The primary data and information are collected on various aspects of, employee job satisfaction, organization attractiveness, organization morality, and employee commitment and organization identification on employee perception on CSR. This study collects data from structured questionnaire. The questionnaire contains the questions on respondent's profile, rank type questions and 5-point scale questions. The primary data were gathered from 250 respondents of 25 commercial banks through questionnaire. The respondents' views were collected on their perception on organization CSR in Nepalese commercial banks. The data obtained from the questionnaires survey are analyzed through SPSS. The instruments are descriptive statistics and inferential statistics. The scale ranges from 1 (Strongly disagree) to 5 (Strongly agree). Thus, the study is based on the 250 observations. The following econometrics model is employed to test different hypothesis that there is positive relationship between CSR and employee perception in Nepalese commercial banks. The dependent variables are employee perception of CSR and the independent variables are employee job satisfaction, organization morality and organization attractiveness.

IV. RESULTS

Respondents' perception on employee job satisfaction, organization attractiveness and organization morality in Nepalese commercial banks found as follows:

TABLE 1: EMPLOYEES PERCEPTION ON JOB SATISFACTION

Statements		5	4	3	2	1	N	Mean
I am satisfied with my job.	F	112	92	42	4	0	250	4.25
	%	44.80	36.80	16.80	1.60	0.00	100	
	A%	81.60		16.80	1.60			
I am satisfied with the working environment of my job.	F	54	142	50	4	0	250	4.00
	%	21.6	56.8	20	1.6	0.00	100	
	A%	78.4		20	1.6			
I like working here because I am getting considerable amount of salary and other benefits.	F	78	110	50	8	4	250	4.00
	%	31.2	44	20	3.2	1.6	100	
	A%	75.2		20	4.8			
I am proud to be a part of the company.	F	72	120	44	14	0	250	4.00
	%	28.8	48	17.6	5.6	0.00	100	
	A%	76.8		17.6	5.6			
I feel recognized and appreciated at my job.	F	84	102	46	12	6	250	3.984
	%	33.6	40.8	18.4	4.8	2.4	100	
	A%	74.4		18.4	7.2			
Weighted average mean							4.04	

Source: Field survey 2022

Table 1 discloses that the majority of the respondents (81.60 percent) agreed that they are satisfied with their job whereas, 16.8 percent of respondents disagreed on the same. However, the rest (1.6 percent) of the respondents were indifferent to the statement. The table also shows that the majority of the respondents (78.4 percent) agreed that they are satisfied with the working environment of their job whereas, some respondents (1.6 percent) disagreed on the same. However, the rest (20 percent) of the respondents were indifferent to the statement.

Regarding the statement "I like working here because I get considerable amount of salary and other benefits", the majority of respondents (75.2 percent) agreed that they like working in the organization because they get considerable amount of salary and other benefits whereas, some respondents (4.8 percent) disagreed on the same and the rest of the respondents (20 percent) were neutral on the statement. Likewise, regarding the statement "I am proud to be the part of the company", majority of the respondents (76.8 percent) agreed that they are proud to be a part of the company whereas, some respondents (5.6 percent) disagreed about the statement and the rest of the respondents (17.6 percent) were indifferent about the statement.

Similarly, the majority of the respondents (74.4 percent) agreed that they feel recognized and appreciated at their job whereas; some respondents (7.2 percent) disagreed on the same. However, rest of the respondents (18.4) was indifferent on the statement.

The mean of the employee job satisfaction ranges from a minimum value of 3.984 to maximum value of 4.25. Among them, the most significant observations of the respondents regarding job satisfaction is "I am satisfied with my job" with mean value of 4.25 whereas, the most insignificant observation is "I feel recognized and appreciated at my job" with mean value of 3.985. The weighted average mean value for price is 4.04, which indicates that employees of Nepalese commercial banks are satisfied with their job.

Table 2 presents the opinions of respondents regarding organization attractiveness in Nepalese commercial banks.

TABLE 2: EMPLOYEE PERCEPTION ON ORGANIZATION ATTRACTIVENESS

Statements		5	4	3	2	1	N	Mea n
I would exert a great deal of effort to work for this company.	F	72	114	56	2	6	250	3.97
	%	28.80	45.6	22.4	0.8	2.4	100	
	A %	74.4		22.4	3.2			
I would be interested in applying for a job with this company.	F	76	110	54	10	0	250	4.00
	%	30.4	44	21.6	4	0	100	
	A %	74.4		21.6	4			
I would like to work for the company.	F	64	120	58	8	0	250	3.96
	%	25.6	48	23.2	3.2	0	100	
	A %	73.6		23.2	3.2			
I would accept a job offer from this company.	F	64	128	52	6	0	250	4.00
	%	25.6	51.2	20.8	2.4	0	100	
	A %	76.8		20.8	2.4			
I would not be interested in the company except as a last resort (reversed).	F	78	90	64	16	2	250	3.90
	%	31.2	36	25.6	6.4	0.8	100	
	A %	67.2		25.6	7.2			
Weighted average mean							3.96	

Source: Field survey 2022

Table 2 discloses that the majority of the respondents (74.4 percent) agreed that they would exert a great deal of effort to work for the company whereas, (3.2 percent) of the respondents disagreed on the same. However, the rest (22.4 percent) of the respondents were indifferent to the statement. The table also shows that the majority of the respondents (73.6 percent) agreed that they would like to work for the company whereas, (3.2 percent) of the respondents disagreed

on the same. However, the rest (23.2 percent) of the respondents were indifferent to the statement.

About the responses on the statement “I would be interested in applying for a job with this company”, majority of respondents (74.4 percent) believed that they would apply for job for a company like this, whereas some respondents (4 percent) do not support on the statement. However, rests of the respondents were indifferent on the statement.

Similarly, regarding the statement “I would accept a job offer from this company”, majority of the respondents (76.8 percent) agreed that they would accept a job offer from the company whereas, (2.4 percent) of the respondents disagreed about the statement and the rest of the respondents (20.8 percent) were indifferent about the statement.

Similarly, majority of the respondents (67 percent) agreed that they would not be interested in the company as a last resort (reserved) whereas, (7.2 percent) of the respondents disagreed on the same. However, rest of the respondents (25.6 percent) was indifferent on the statement.

The mean of the organization attractiveness ranges from a minimum value of 3.90 to maximum value of 4.00. Among them, the most significant observations of the respondents regarding organization attractiveness is “I would be interested for applying for a job in this company)” with mean value of 4.00 whereas, the most insignificant observation is “I would not be interested in the company as a last resort (reserved) “with mean value of 4.09.

The weighted average mean value for food quality is 3.96, which indicates that the employees of Nepalese commercial banks are of the opinion that organization attractiveness is one of the important factors in CSR.

TABLE 3: RESPONDENTS’ OPINIONS REGARDING ORGANIZATION MORALITY

Statements		5	4	3	2	1	N	Mean
My bank provides facilities for ethical behavior.	F	78	126	44	2	0	250	4.12
	%	331.2	50.4	17.6	0.8	0	100	
	A%	81.6		17.6	0.8			
This organization unifies the employees.	F	72	130	48	0	0	250	4.09
	%	28.8	52	19.2	0	0	100	
	A%	80.8		19.2	0			
Training programs helps me to understand how to handle morality.	F	90	118	40	2	0	250	4.18
	%	36	47.2	16	0.8	0	100	
	A%	83.2		16	0.8			
Organization culture have effect on employees' morality.	F	76	122	44	8	0	250	4.06
	%	30.4	48.8	17.6	3.2	0	100	
	A%	79.2		17.6	3.2			
I obey the rules and regulations implemented by the company.	F	96	102	42	4	6	250	4.11
	%	38.4	40.8	16.8	1.6	2.4	100	
	A%	79.2		16.8	4			
Weighted average mean								4.11

Source: Field survey 2022

Regarding the responses on the statement “My bank provides facilities for ethical behavior”, majority of respondents (81.6 percent) believed that their bank provides facilities for ethical behavior, whereas some respondents (0.8 percent) disagreed on the statement. However, rests of the respondents were indifferent on the statement. Similarly, majority of the respondents (80.8 percent) opined that their organization unifies the employees. The rest of the respondents i.e. (19.2 percent) were indifferent towards the statement.

Similarly, majority of the respondents (83.2 percent) opined that training programs helps them to understand how to handle morality. However, some respondents (0.8 percent) disagreed with the statement. The rest of the respondents were indifferent towards the statement. Majority of respondents (79.2 percent) agreed with the statement that organization structure have effect on employees’ morality. (17.6 percent) are neutral with the statement, and (3.2 percent) disagreed on the statement.

Majority of respondents (79.2 percent) agreed that they obey the rules and regulations implemented by the company. Whereas, (16.8 percent) are neutral with the statement, and (4 percent) disagreed;

The mean of the level of organization morality ranges from a minimum value of 4.06 to the maximum value of 4.18. Among them, the most significant observations of the respondents regarding employee commitment is “Training programs helps me to understand how to handle morality” with mean value of 4.18 whereas the most insignificant observation is “Organization culture have effect on employees morality” with mean value of 4.06.

The weighted average mean value for the level of employee commitment is 4.11, which indicates most of the respondents agreed that organizations follow the moral and ethical behavior.

Table 4 presents the opinions of respondents regarding organization morality in Nepalese commercial banks.

TABLE 4: RESPONDENTS’ PERCEPTION ON ORGANIZATION CSR IN NEPALESE COMMERCIAL BANKS

Statements		5	4	3	2	1	N	Mean	
Our business gives adequate contributions to charities.	F	84	104	52	6	4	250	4.03	
	%	33.6	41.6	20.8	2.4	1.6	100		
	A %	75.2		20.8	4				
The managers of this organization try to comply with the law and regulations.	F	82	128	34	4	2	250	4.13	
	%	32.8	51.2	13.6	1.6	0.8	100		
	A %	84		13.6	2.4				
Our company seeks to comply with all the law regulating hiring and employee		F	70	136	44	0	0	250	4.10

benefits.	%	28	54.4	17.6	0	0	100	
	A %	82.4		17.6	0			
We have programs that encourage the diversity of our workforce.	F	68	134	40	8	0	250	4.04
	%	27.2	53.6	16	3.2	0	100	
	A %	80.8		16	3.2			
Flexible company policies enables employees to better coordinate work-personal life.	F	88	110	46	2	4	250	4.10
	%	35.2	44	18.4	0.8	1.6	100	
	A %	79.2		18.4	2.4			
Weighted average mean								4.08

Source: Field survey 2022

Regarding the responses on the statement “Our business gives adequate contributions to charities”, majority of respondents (75.2 percent) believed that their company gives adequate contributions to charities, whereas some respondents (4 percent) disagreed to the statement. However, rests of the respondents were indifferent on the statement.

Similarly, majority of the respondents (84 percent) opined that the managers of their organization try to comply with the law and regulations. However, some respondents (2.4 percent) disagreed to the statement. The rest of the respondents were indifferent towards the statement. Similarly, majority of the respondents (82.4 percent) opined that their company seeks to comply with all the law regulating hiring and employee benefits. The rest of the respondents were indifferent towards the statement. Majority of respondents (80.8 percent) agreed that they have programs that encourage the diversity of our workforce. (16 percent) are neutral with the statement, and (3.2 percent) disagreed on the statement. Majority of respondents (79.2percent) agreed that Flexible company policies enables employees to better coordinate work-personal life. Whereas, (18.8 percent) are neutral with the statement, and (2.4 percent) disagreed with the statement.

The mean of the level of employee perception on organization CSR ranges from a minimum value of 4.03 to the maximum value of 4.13. Among them, the most significant observations of the respondents regarding employee commitment is “The managers of this organization try to comply with the law and regulations” with mean value of 4.13 whereas the most insignificant observation is “Our business gives adequate contributions to charities” with mean value of 4.03. The weighted average mean value for the level of employee commitment is 4.09, which indicates that employee’s perception in Nepalese commercial banks are positive towards organization CSR perspective.

CORRELATION ANALYSIS

Table 5 shows the Kendall's correlation coefficient of dependent (employee CSR perception) and independent (employee job satisfaction, organization attractiveness and organization morality) variables for Nepalese commercial banks.

TABLE 5: KENDALL'S CORRELATION MATRIX FOR THE DEPENDENT AND INDEPENDENT VARIABLES

Variables	Mean	Std. Deviation	EP	JS	OA	OM
EP	4.0848	.49985	1			
JS	4.0432	.60031	.538 ^{**}	1		
OA	3.9696	.54893	.510 ^{**}	.549 ^{**}	1	
OM	4.1152	.49726	.521 ^{**}	.464 ^{**}	.380 ^{**}	1

Notes: The asterisk signs (**) and (*) indicate that the results are significant at one percent and five percent levels, respectively.

The table 5 shows that employee job satisfaction is positively related to employee CSR perception indicating that satisfied employees' leads to good perception of CSR in employees. The result also reveals that organization attractiveness is positively correlated to employee CSR perception. Besides, organization attractiveness is positively correlated to employee CSR perception indicating that better the working environment, positive would be the employee perception towards organization CSR. Similarly, employee commitment has positive relationship with employee CSR perception. It states that committed employees' leads to positive perception of CSR among employees. The result shows that there is positive relationship of organization morality with employee perception on CSR. It exposes that good organization morality leads to positive on the employee CSR perception.

V. DISCUSSION

Based on the analysis of data, the major findings of this study are summarized as under:

As the weighted average mean value for employee job satisfaction is 4.04, the respondent agreed that job satisfaction among employees of Nepalese commercial banks is higher. The respondent agreed that organization attractiveness of CSR among employees of Nepalese commercial banks is higher as the weighted average mean value for organization attractiveness 3.96. The correlation analysis shows that employee job satisfaction is positively correlated to employee CSR perception. It indicates that satisfied employees perceive more positive perception. Likewise, organization attractiveness is positively related to employee CSR perception indicating that good organization leads to positive employee perception towards organization CSR. Similarly, organization morality has positive relationship with employee CSR perception. It shows that good morality in organization leads to an increase positive perception of organization CSR. The regression results show that the beta coefficients for employee job satisfaction are positive with employee perception of CSR. This result is significant at 1 percent level of

significance. Study by Chalise, (2020) found significant positive relationship between work life policy, career opportunities with employee retention in Nepalese commercial banks. Likewise, the result also shows that the beta coefficients for organization attractiveness are positive with employee CSR perception. It reveals that attractive organization has a positive impact on employee perception on CSR. Similarly, the beta coefficients for organization morality are positive with employee CSR perception. It indicates that organization morality has positive impact on employee perception towards organization CSR

VI. CONCLUSION AND IMPLICATIONS

The major conclusion of this study is that the higher the job satisfaction, organization attractiveness and organization morality, higher would be the employee perception of CSR. The study revealed that organization attractiveness has positive relationship with employee perception indicating good organization leads to positive employee perception. The study also concludes that organization morality and employee commitment have significant positive impact on employee perception on CSR. The result shows that good organization identification is essence to increase positive employee perception. The study also concludes that organization morality followed by organization identification and employee commitment are the most influencing factor that explains employee perception on CSR in Nepalese commercial banks.

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