Mitigating CSR Tensions Through Decision-Making Involvement and Work Autonomy: Development and Validation of CSR Tensions Scale

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Abstract

Corporate Social Responsibility (CSR) is increasingly embedded in organizational strategies, yet its implementation often generates CSR tensions, where employees perceive discrepancies between their expectations and their organization's CSR initiatives. These tensions can significantly impact employees' contextual performance, affecting their willingness to contribute to sustainability goals beyond formal job requirements. This study aims to examine how CSR tensions influence psychological ownership and CSR engagement and how decision-making involvement, and work autonomy moderates the CSR Tensions on psychological ownership and CSR Engagement. Additionally, a CSR Tensions Scale is validated and developed in this study to measure employee-CSR misalignment. The study employs a quantitative survey-based methodology, collecting data from 825 employees in the Pakistani manufacturing sector. Structural equation modelling was used to analyse the relationships and results indicate that CSR tensions negatively affect CSR engagement; however, psychological ownership partial mediates this relationship and decision-making involvement and work criteria autonomy significantly mitigate these effects. Theoretically, this study extends micro-CSR literature by offering an understanding of how CSR tensions influence employee behaviour. Practically, given the regulatory landscape in Pakistan, where the Securities and Exchange Commission of Pakistan (SECP) mandates CSR spending and third-party validation, organizations must consider internal mechanisms that foster employee engagement in CSR. Liberty in CSR related activities execution methods and involving employees in CSR decision-making can improve alignment between corporate sustainability efforts and workforce expectations, ultimately strengthening organizational commitment to CSR.

Keywords: CSR Tensions, Conflict Over Goals, Psychological Ownership, Work Criteria Autonomy, Decision Making Involvement, Pakistani Manufacturing Sector.

Introduction

CSR represents firms' voluntary commitment to addressing social and environmental concerns beyond regulatory compliance (Lange & Washburn, 2012). Organizations define CSR goals and execution strategies based on business and societal expectations (Pache & Santos, 2010), but CSR is no longer confined to specialized departments. Instead, firms integrate CSR throughout their operations, requiring employees at all levels to engage with CSR initiatives (Aguinis & Glavas, 2013; Helmig et al., 2016). However, CSR implementation is often met with challenges, as employees are expected to align their roles with sustainability objectives, which may not always be congruent with their personal or professional priorities (Rodrigo & Arenas, 2008; Carrington et al., 2019).

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CSR tensions are circumstances whereby employees' conflict between their own expectations of CSR and the company's approach to regarding CSR initiatives present a major obstacle in CSR implementation. When workers see a mismatch between CSR activities and core business operations, believe CSR efforts are fake or disconnected from more general corporate objectives, or discover CSR demands contradicting with their main job responsibilities, these tensions can surface (Henderson, 2021; Slack et al., 2015). When employees disagree with the ethical underpinnings of corporate CSR policies, they may also suffer moral anguish (Kuhn et al., 2021). Previous studies show that CSR tensions can cause different employee reactions, ranging from proactive involvement meant to transform CSR efforts to total disengagement (Hejjas et al., 2019). In sectors where CSR is externally driven rather than ingrained in corporate culture, workers may struggle to balance their professional identity with mandated CSR policies (Briscoe & Gupta, 2021; Parginos, 2020).

Psychological ownership and CSR engagement are shaped by how employees navigate CSR conflicts. Psychological ownership, defined as an individual's sense of responsibility and possession toward their workplace, has been associated with greater commitment to CSR initiatives, even in the face of initial disagreement (Pierce et al., 2001). Employees who perceive CSR as personally meaningful are more likely to integrate these initiatives into their responsibilities, whereas those who feel excluded from CSR activities may exhibit resistance (Evans et al., 2011). Involving employees in forming CSR policies and allowing them to match CSR initiatives with their professional values and expectations will help to lower CSR tensions even more (Glavas, 2016; Wickert & de Bakker, 2018). Work autonomy that is, the ability to use discretion over how CSR-related obligations are carried out is another crucial factor since rigid top-down CSR guidelines may lead disengagement or passive compliance (Deci & Ryan, 2000; Haski-Leventhal et al., 2017). These elements together decide whether workers feel CSR tensions as obstacles to engagement or as chances for proactive involvement in corporate sustainability.

Though studies on CSR and employee involvement with CSR initiatives of the companies are mounting, there are still gaps on the understanding that about how employees negotiate CSR conflicts and the degree to which psychological ownership, decision-making involvement, and work autonomy can help to mitigate their consequences. Much of the existing literature assumes that CSR congruence is necessary for employee engagement (Hemingway, 2005; Seivwright & Unsworth, 2016), whereas recent findings suggest that employees may still engage with CSR under conditions of tension if they perceive opportunities for influence (Carrington et al., 2019; Tosti-Kharas et al., 2017). Additionally, most studies focus on Western contexts, leaving limited insights into CSR tensions in developing economies where regulatory frameworks and organizational cultures differ (Haski-Leventhal et al., 2017; Vlachos et al., 2014). This study also addresses the methodological gap in measuring CSR tensions by developing a CSR Tensions Scale to capture the extent and nature of these conflicts within organizations.

This study is pertinent to the Pakistani manufacturing sector, where changing market and regulatory pressures have made CSR increasingly important. Introduced in 2013, CSR disclosure guidelines by the Securities and Exchange Commission of Pakistan (SECP) mandate that publicly traded companies set aside 1–2% of their income for CSR initiatives and get outside validation of their environmental efforts. Growing customer inclination for CSR-driven brands also forces companies to actively include sustainability into their corporate plans (Srivastava, 2024). But since employees have to match outside imposed CSR agendas, the quick acceptance of CSR has also resulted in internal conflicts. This paper explores how CSR tensions affect psychological ownership and CSR engagement as well as how work autonomy and involvement in decision-making might help to reduce these consequences. This study adds

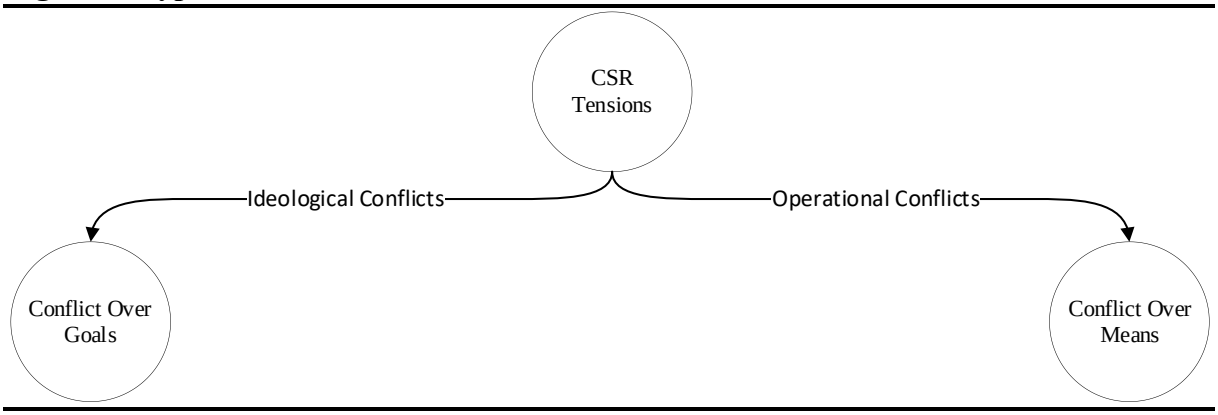
empirical data on employee participation with contested CSR projects to support both theoretical and practical debates on sustainable business practices in competitive environments.

Literature Review

CSR Tensions

Employees often have different opinions on what companies should give top priority and how they should carry out CSR initiatives, thus CSR is intrinsically controversial (Mitnick et al., 2021; Okoye, 2009). Employees may feel conflicts between their personal CSR preferences and the company's approach as businesses include CSR into their operations, which will affect the goals and implementation of the business (Byrch et al., 2015). While companies define CSR strategies based on business interests, stakeholder demand, and resource constraints, employees bring their own ethical and social priorities into the workplace, so shaping their expectations of organisational CSR (Carrington et al., 2019; Tosti-Kharas et al., 2017). Particularly when employees see a discrepancy between stated CSR commitments and actual corporate practices, this misalignment can lead to psychological stress, moral conflict, and disengagement (Kuhn et al., 2021; Slack et al., 2015). Previous studies point to two main dimensions of these tensions: conflict over CSR goals, which relates to ideological differences regarding what CSR initiatives should aim to achieve, and conflict over CSR means, which involves disagreements over the strategies, processes, and practices used to implement CSR initiatives (Pache and Santos, 2010; Slack et al., 2015). As shown in the figure 2.1 below, these two categories reflect the basic difficulties employees have in matching their expectations with organisational CSR activities. These tensions are increasingly relevant as companies extend CSR responsibilities outside of dedicated CSR departments and demand employees across many roles to participate with initiatives, they may not fully support.

Figure 1: Types of CSR Tensions



Conflict Over Goals

Conflict over CSR goals arises when employees and organizations hold differing views on the primary objectives of CSR initiatives (Aguilera et al., 2007). Usually seeing CSR efforts through a binary lens, employees usually classify them as either business-oriented or socially driven (Bachrach et al., 2022; Wickert, 2021). While some see CSR as a strategic tool meant to increase the firm's competitive advantage, others see it as a moral obligation and expect companies to act ethically free from financial gain (Rupp, 2011). Tensions develop when employees feel their expectations differ from the CSR priorities of the company. Those who support a socially focused CSR strategy could become disappointed if they believe that CSR projects give priority to shareholder interests at the expense of more general stakeholder issues (Aguilera et al., 2007). On the other hand, workers who value business-driven CSR could find

socially orientated projects ineffective, running counter to market logic and commercial goals (Hahn et al., 2016). Deeply ingrained in ideological points of view, business-centric CSR reflects market-based ideas (Jost et al., 2003) and socially orientated CSR aligning with ethical and communal responsibilities (Blau, 1964.). Strong opinions among employees about whether CSR should mostly serve social good or contribute to shareholder wealth define their beliefs, hence conflicts over CSR goals are more basic than conflicts over implementation strategies (Hafenbrädl & Waeger, 2017). These ideological conflicts ultimately affect employees' interaction with and view of organisational CSR initiatives, so impacting their commitment and degree of alignment with corporate values (Du et al., 2015).

Conflict Over Means

Conflict over CSR results from employees agreeing with the general CSR goals but disagreeing about the suitable approaches to reach them (Pache & Santos, 2010). Unlike ideological disputes over objectives, tensions about means are functional in character and centre on the validity and efficacy of operational strategies (Hafenbrädl and Waeger, 2017). Employees might believe that CSR projects are implemented using inadequate or mismatched approaches that fall short in maximizing expected results (Du et al., 2015). These conflicts are especially important in companies where opposing institutional logics such as balancing corporate priorities with social responsibility shape the CSR implementation (Hahn et al., 2016). Furthermore, the success of CSR means is sometimes questioned depending on employees' professional backgrounds, values, and organizational roles, so generating different opinions on how CSR should be done (Margolis & Walsh, 2003). Studies reveal that employees who feel CSR projects lack procedural integrity or strategic alignment could get bored, scepticisms, or disengaged (Gond et al., 2017). Therefore, employee involvement in CSR projects mostly depends on the impression of competent and honest performance, above general CSR objectives.

Hypothesis Development

Conflict Over Goals, Psychological Ownership and CSR Engagement

Conflicts on CSR goals can affect workers' psychological accountability and involvement in CSR projects. Psychological ownership arises when employees discover congruence between their values and the corporate CSR initiatives, so reflecting their sense of belonging and identification with the company (Van Dyne & Pierce, 2004). Employees may thus lose their sense of ownership if they see CSR goals as either too aligned with real social responsibility or otherwise misaligned, either too profit-driven or detached from business reality. Since they no longer find CSR activities relevant or reflecting of shared values, this loss of ownership reduces their natural drive to support them (El Akremi et al., 2018). Moreover, psychological ownership meets employee's needs for self-efficacy, self-identity, and belongingness, so mediating in CSR involvement (Ali et al., 2021; Chao et al., 2024). Conflicts over CSR goals undermine psychological ownership, thus employees could disengage and view CSR projects as externally imposed rather than as a natural component of their organisational identity (Farooq et al., 2017; He & Brown, 2013). Thus, following hypotheses are proposed:

H_1: Conflict over CSR goals negatively affects employees' psychological ownership.

H_2: Conflict over CSR goals negatively impacts employees' engagement in CSR initiatives.

H_3: Psychological ownership mediates the relationship between conflict over CSR goals and CSR engagement.

Conflict Over Means, Psychological Ownership and CSR Engagement

Difference between ways of implementing CSR projects between perception of employees and organizational policies could lower employees' psychological ownership and involvement in

CSR connected events. Psychological ownership results when employees feel that organizational actions reflect their values and expectations (Pierce et al., 2003). Conversely, workers who feel left out of decision-making because they think the company employs unsuitable or ineffective tactics to meet CSR goals may grow to feel less responsible (Fontana, 2020; Hartman et al., 2011). This disconnection drives discontent and disengagement since employees could see CSR activities as symbolic or poorly carried out instead of as actually effective (Hafenbrädl & Waeger, 2017; Pache & Santos, 2010). Lower psychological ownership reduces employees' willingness to engage in such projects since they no longer find CSR initiatives relevant or reflecting of their organisational identity (Korschun et al., 2014; El Akremi et al., 2018). Moreover, psychological ownership is a necessary mediator in this process since it influences workers' inspiration to participate in CSR initiatives (Dai & Qiu., 2021). Conflicts about CSR compromise psychological ownership, thus employees are less likely to invest effort into projects they feel to be defective or inauthentic (Babiak & Kihl, 2018; Mayhew et al., 2007; Sieger et al., 2011). Therefore, following hypotheses are proposed:
H_4: Conflict over CSR means negatively affects employees' psychological ownership.
H_5: Conflict over CSR means negatively impacts employees' engagement in CSR initiatives.
H_6: Psychological ownership mediates the relationship between conflict over CSR means and CSR engagement.

Role of Decision-Making Involvement

Particularly in the context of conflicts over CSR goals, employee involvement in decision-making is important in determining psychological ownership and interaction with CSR initiatives. By means of their involvement in decision-making in establishing CSR goals, employees acquire control and influence over organizational activities, so strengthening the impression that their opinions are appreciated (Liu et al., 2024; Tao et al., 2018). Even in cases of ideological differences, active participation in CSR-related decisions helps employees to internalize organizational goals, so enhancing their psychological ownership (Han et al., 2010; Widanto & Satrya, 2019). On the other hand, by excluding employees from decision-making might increase their disengagement and reduce their psychological ownership, so influencing their commitment to the company (Van Dyne & Pierce, 2004). Employees who believe CSR projects complement their values are more likely to stay involved and supportive (El Akremi et al., 2018; Korschun et al., 2014). On the other hand, employees who feel their CSR decisions are either symbolic or out of line with their expectations may pose the withdrawal behaviours (Farooq et al., 2017). Employee involvement in decision-making helps to offset the negative consequences of goal-related conflicts by encouraging a stronger feeling of responsibility and consistent participation in CSR projects (Riehle, 2024). Based on this following hypothesis are proposed:
H_7: Decision-making involvement moderates the impact of conflict over CSR goals on psychological ownership.
H_8: Decision-making involvement moderates the impact of conflict over CSR goals on CSR engagement.

Role of Work Criteria Autonomy

Work criteria autonomy is the capacity to make autonomous decisions about how employees can carry out their tasks influences the relationship among conflicts over CSR implementation, psychological ownership, and CSR engagement. Employees who have more autonomy in deciding work-related procedures are more likely to keep control and responsibility over their roles even if they disagree with how CSR projects are executed (Mayhew et al., 2007; Rupp et al., 2018). Encouragement of intrinsic motivation and a closer personal relationship to organizational projects results from autonomy helping employees to negotiate conflicts over

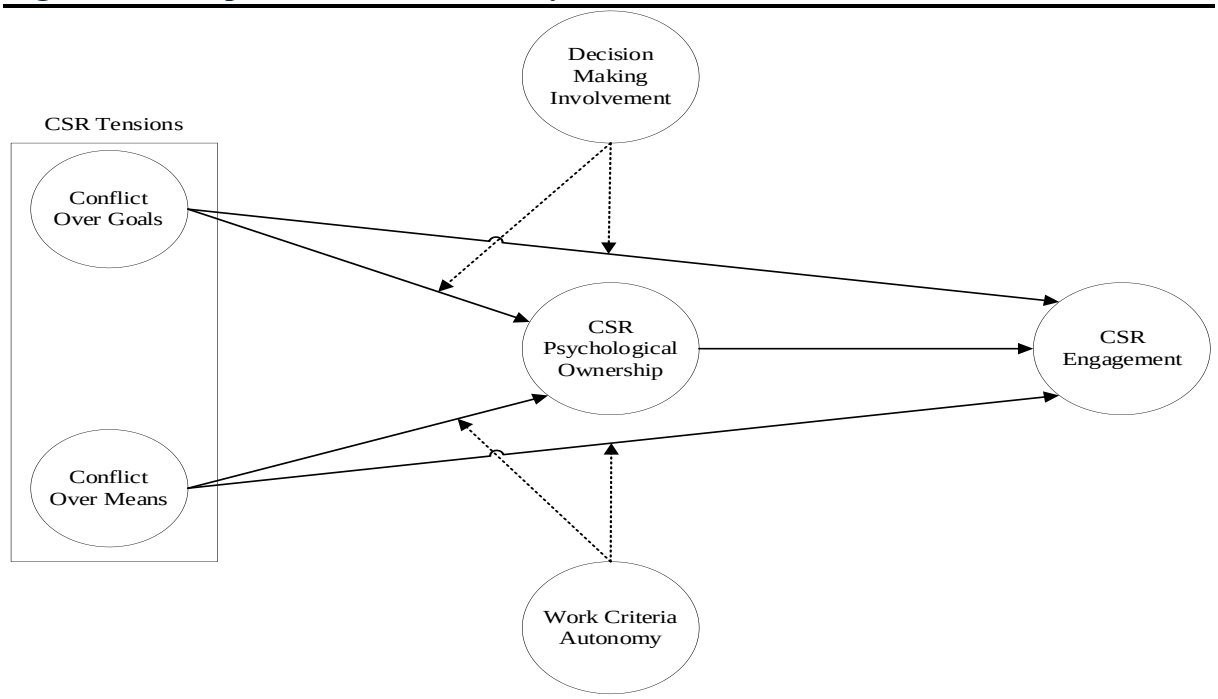
CSR implementation without feeling alienated (Lin, 2022). On the other hand, low autonomy can aggravate problems resulting from CSR-related conflicts since employees might feel helpless in forming implementation plans, so compromising their psychological ownership of the company (Van Dyne & Pierce, 2004). Moreover, work criteria autonomy can help to balance the negative consequences of conflicts on CSR execution on employee engagement. Employees who feel they actively engage in organizational processes are more likely to remain involved in CSR initiatives even if they have questions about execution strategies (El Akremi et al., 2018; Lee et al., 2013). On the other hand, employees with limited autonomy could become disengaged when rigorous CSR implementation policies contradict with their employees' perspectives lowered their support in CSR initiatives (Alasentie, 2024; Farooq et al., 2017). Organizations with more autonomous culture enables organizations to keep employees engaged with CSR initiatives and lower conflicts about CSR implementation policies. Therefore, following hypothesis are formulated:

H_9: Work criteria autonomy moderates the impact of conflict over CSR means on psychological ownership.

H_{10}: Work criteria autonomy moderates the impact of conflict over CSR means on CSR engagement.

Conceptual Model of the Study

Figure 2: Conceptual Model of the Study



Theoretical Framework of the Study

This paper explores how CSR goal and means conflicts affect employees' psychological ownership and CSR engagement in adherence with Psychological Ownership Theory (Pierce et al., 2001) and Self-Determination Theory (Deci & Ryan, 1985, 2000) and how involvement in decision-making and work criteria autonomy can minimize these effects. According to Psychological Ownership Theory, workers who feel control over organizational procedures come to feel like they belong, so encouraging of commitment to CSR projects. But disagreements over CSR goals and execution erode this attachment, so lowering engagement (Bernhard & O'Driscoll, 2011). Key motivators identified by Self-Determination Theory are autonomy, competence, and relatedness; employees engaged in CSR decision-making and

given work autonomy are more likely to remain involved despite CSR tensions (El Akremi et al., 2018; Farooq et al., 2017). On the other hand, small autonomy and exclusion from decision-making aggravate disengagement (Mayhew et al., 2007). This structure emphasizes the need of involvement in decision-making and autonomy in reducing CSR conflicts so guaranteeing continuous employee participation in CSR projects.

Methods

The study used cluster probability sampling to represent five manufacturing sectors in Pakistan. Sample size was determined using priori method with an expected effect size of 0.15 and a desired statistical power level of 0.85 computed using an online tool calculated the minimum sample size as 821 participants (Soper, 2025; Cohen, 1988; Westland, 2010). With an expected 75% response rate, 1,095 survey questionnaires were distributed between January and February 2025. With 890 responses, the response rate was 81%. Data cleaning addressed missing values and repeated responses, reducing response bias with the standard deviation method (Curran, 2016). This yielded 825 valid responses for analysis. Age, job position, education, and industry varied, but textiles (43%) and mid-level jobs (65%) were most represented. The survey had 78% men and 22% women. Participant tenure ranged from 1 to over 10 years, ensuring professional diversity. The details provided in Table 1 as follows:

Table 1: Demographics of the Respondents

Demographic	Category	No.	%
Age	18-24 Years	151	18%
	25-34 Years	390	47%
	35-49 Years	146	18%
	50 and above	138	17%
Gender	Female	178	22%
	Male	647	78%
Education	12 Years	90	11%
	14 Years	250	30%
	16 Years	372	45%
	18 Years	111	13%
	PhD	2	0%
Job Position	Entry Level	205	25%
	Mid-Level	535	65%
	Senior Level	85	10%
Department	Finance	163	20%
	HR	85	10%
	IT	90	11%
	Marketing	141	17%
	Operations	195	24%
	Sales	151	18%
Tenure	1-2 Years	56	7%
	3-5 Years	330	40%
	6-10 Years	317	38%
	Above 10 Years	122	15%
Industry	Automobile	94	11%
	FMCG	215	26%
	Mining	82	10%
	Real Estate and Construction	79	10%
	Textile	355	43%

Procedure

Data was collected using physical survey forms and an online questionnaire administered through google forms to ensure collection of responses timely. This dual-mode strategy increases response rates and reduces non-response bias (Dillman et al. 2014). Following data collection manual survey forms were digitised and entered into MS Excel for data cleaning and coding (Hair et al., 2019). Data preprocessing checked for missing values, outliers, and inconsistencies to maintain data integrity (Tabachnick & Fidell, 2013). SmartPLS 4 was used to analyse relationship with latent variables using Partial Least Squares Structural Equation Modelling (PLS-SEM) (Hair et al., 2021). Exploratory and confirmatory factor analysis (EFA and CFA) using SPSS and SmartPLS 4 assessed reliability and validity of the constructs.

Instruments

Six items scale from Saks (2006) was used to evaluate CSR engagement capturing job related and organisational related activities. Emphasising the degree of participation in decision-making procedures, five items modified scale from Lam et al. (2002) and Siegel and Ruth (1973) were used to gauge decision-making involvement. Three Breaugh (1985) items were used to assess Work Criteria Autonomy, which represents employees' degree of task control. Measuring people's sense of possession and dedication towards their work, psychological ownership that is, seven items from Van Dyne and Pierce (2004) was assessed. Examining conflicts in task execution and objective-setting, this study developed and validated new scales for Conflict Over Means and Conflict Over Goals, so addressing conceptual gaps. All constructs were measured using five-point Likert scale with values ranging from strongly disagree (1) to strongly agree (5), ensuring a consistent response metric. Combining established and recently created scale guarantees a thorough and methodologically sound evaluation of the research subjects.

Conflict Over Goals and Conflict Over Means Scale Development and Validation

Prior literature suggests that CSR tensions are not a single construct but encompass distinct forms of employee-organizational conflicts (Hahn et al., 2024). Employees may experience conflict over CSR goals, referring to ideological disagreements regarding the intended purpose of CSR initiatives, or conflict over CSR means, concerning the suitability of operational strategies used to implement CSR (Pache & Santos, 2010; Slack et al., 2015). CSR goal conflict arises when employees believe the organization prioritizes shareholder wealth over social responsibility or vice versa (Aguilera et al., 2007; Bachrach et al., 2022). In contrast, CSR means conflict occurs when employees agree with CSR objectives but perceive inefficiencies in the chosen implementation strategies (Hahn et al., 2016; Hafenbrädl & Waeger, 2017). Given these conceptual differences, the scale development process focused on capturing these two dimensions separately to ensure construct validity.

Domain Specification and Construct Definition

The development of scale items was guided by a clear conceptualization of CSR goal conflict and CSR means conflict, ensuring alignment with theoretical definitions (Churchill, 1979). CSR goal conflict refers to employee disagreement regarding the ideological purpose of CSR initiatives whether they should prioritize social welfare or business interests (Rupp, 2011; Aguilera et al., 2007). When employees feel that their own CSR expectations differ from the CSR goals of the company, goal-related conflicts arise (Hafenbrädl & Waeger, 2017).

While CSR relates to conflicts over the operational strategies used to execute CSR projects, it implies conflict in general (Pache & Santos, 2010). When workers feel the company is working towards CSR goals using inadequate, ineffective, or inefficient strategies, this kind of conflict results (Hahn et al., 2016). Previous studies indicate that goal-related conflicts are more basic

than means-related conflicts since ideological differences are firmly ingrained in employees' values and beliefs while means-related conflicts are often more pragmatic and dependent on the surroundings (Hafenbrädl & Waeger, 2017; Gond et al., 2017).

Item Generation

The first item pool was shaped by a thorough review of the literature that guaranteed congruence with accepted theories on corporate conflict, CSR involvement, and workplace tensions (Hinkin, 1995). From past studies on CSR paradoxes (Mitnick et al., 2021), corporate and society tensions (Okoye, 2009), and employee opinions of CSR initiatives, items were changed and polished. Expert reviews with CSR academics and business leaders who offered comments on item clarity, wording, and domain coverage helped to improve content validity (DeVellis, 2012). Expert recommendations helped items to be changed to eliminate ambiguity and repetition so that the scale would reflect both CSR goal conflict and CSR means conflict free from conceptual overlap (Hinkin, 1998). Including satisficing and social desirability bias, a small but statistically sufficient number of items were developed to minimise cognitive and response bias, so guaranteeing both analytical rigour and conceptual comprehensiveness (Krosnick, 1991; Podsakoff et al., 2003). Seven items were first completed for each construct, balancing respondent efficiency with content validity. This method lowers respondent fatigue and possible distortions in self-reported data and improves measurement accuracy (DeVellis, 2016).

Content Validity Assessment

Content validity was assessed using the expert panel review method (Lynn, 1986), which is widely employed to evaluate the relevance, representativeness, and theoretical adequacy of scale items. A panel of CSR scholars, organizational behaviour experts, and HR professionals independently rated each item using a content validity index to determine whether it adequately reflected CSR tensions (Polit & Beck, 2006). Items with low agreement among experts were revised or eliminated to enhance scale coherence and precision, and ultimately, five items in each construct were retained after the Content Validity Assessment.

Face Validity Evaluation

Face validity was assessed through a preliminary evaluation with employees actively engaged in CSR-related roles, ensuring that the scale items were interpreted as intended (Anastasi & Urbina, 1997). Employees reviewed the scale and provided qualitative feedback on wording clarity, comprehension, and perceived relevance. Their input was used to refine item phrasing, eliminate jargon, and improve the accessibility of the scale for broader organizational use (Neuman, 2014). Based on this evaluation, one item from the Conflict over Goals construct was eliminated to enhance clarity and relevance.

Construct Validity Assessment

Construct validity was tested to ensure that the two-factor structure (CSR goal conflict and CSR means conflict) aligned with theoretical expectations (Bagozzi et al., 1991). Both exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) were employed to verify whether the items grouped into distinct but related dimensions, reinforcing the conceptual distinction between ideological and functional tensions in CSR (Hair et al., 2010).

Exploratory Factor Analysis (Pilot Testing N=140)

Following the questionnaire development process, a pilot test was conducted with 140 individuals from the manufacturing sector using convenience sampling, aligning with the recommended sample size of 100–200 respondents for pilot testing (Clark & Watson, 2016).

EFA was performed to assess the factor structure and refine the scale. Table 2 presents the sample adequacy and fitness results, indicating that the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy (0.779) and Bartlett's test of sphericity (χ^2 = 2194.289, p < 0.001) confirmed the data's suitability for factor analysis. The Goodness of Fit index (χ^2 = 289.001, df = 270, p = 0.204) further supported an acceptable model fit (Hair et al., 2010).

Table 2: Sample Size Adequacy Test Statistics (N-140)

Test	Statistics	df	p value
KMO Sampling Adequacy	0.779	-	-
Bartlett's Test of Sphericity	2194.289	435	<0.001
Goodness of Fit	289.001	270	0.204

Factor extraction results in Table 3 reveal that three out of four finalized CSR goal conflict items had factor loadings above 0.5, while CoG4 had a low factor loading (0.189) and was subsequently removed due to falling below the acceptable threshold (Hinkin, 1995). In contrast, all five CSR means conflict items have factor loading above than 0.5 demonstrating a clear factor structure (Heir et al., 2010). The Cronbach's alpha values for both CSR goal conflict (0.729) and CSR means conflict (0.869) exceeded the 0.7 reliability threshold, indicating strong internal consistency (Nunnally & Bernstein, 1994).

Table 3: EFA and Reliability Statistics (N-140)

Latent Construct	Items	Factor						α
		1	2	3	4	5	6	
Conflict over Goals	CoG1	0.018	0.011	-0.022	-0.015	**0.784**	-0.005	0.729
	CoG2	-0.021	0.031	-0.027	0.055	**0.902**	0.083	
	CoG3	0.016	0.047	-0.023	-0.064	**0.787**	0.021	
	CoG4	-0.080	-0.101	-0.078	0.126	**0.189**	-0.067	
Conflict over Means	CoM1	0.102	-0.125	**0.738**	-0.062	-0.136	0.018	0.869
	CoM2	-0.042	-0.090	**0.715**	-0.133	-0.048	-0.111	
	CoM3	0.078	-0.041	**0.739**	-0.103	-0.015	0.053	
	CoM4	0.027	-0.157	**0.784**	-0.031	0.020	0.031	
	CoM5	0.083	-0.112	**0.756**	0.002	0.021	-0.050	
CSR Engagement	CE1	-0.159	**0.689**	-0.062	0.075	-0.061	0.094	0.875
	CE2	0.045	**0.728**	-0.041	0.051	-0.105	0.055	
	CE3	-0.138	**0.718**	-0.091	-0.078	0.076	0.005	
	CE4	0.046	**0.730**	-0.096	0.020	0.057	-0.080	
	CE5	0.084	**0.786**	-0.098	-0.024	0.013	0.008	
	CE6	-0.033	**0.736**	-0.167	-0.009	0.044	0.103	
Decision Making Involvement	DMI1	-0.065	0.121	-0.089	**0.741**	0.044	-0.038	0.854
	DMI2	0.062	0.026	-0.138	**0.676**	0.044	0.055	
	DMI3	0.053	0.002	-0.025	**0.777**	0.010	0.003	
	DMI4	0.070	-0.067	-0.060	**0.791**	-0.058	-0.041	
	DMI5	-0.052	-0.029	0.007	**0.689**	0.000	0.030	
Psychological Ownership	PO1	**0.795**	0.033	-0.010	0.021	-0.066	-0.118	0.920
	PO2	**0.749**	0.057	0.064	0.029	0.071	-0.075	

	PO3	**0.816**	-0.083	0.048	0.018	0.015	0.047	
	PO4	**0.814**	-0.038	0.043	0.053	-0.033	0.014	
	PO5	**0.785**	0.049	0.085	0.003	-0.013	-0.002	
	PO6	**0.797**	-0.114	0.065	-0.017	-0.046	0.022	
	PO7	**0.763**	-0.054	-0.009	-0.054	-0.005	-0.093	
Work Criteria Autonomy	WCA1	-0.070	-0.045	-0.016	0.031	-0.024	**0.827**	0.829
	WCA2	-0.027	0.098	-0.097	0.065	-0.044	**0.746**	
	WCA3	-0.069	0.096	0.067	-0.095	0.115	**0.794**	

Exploratory Factor Analysis (N=825)

Following the pilot study EFA was conducted on the study sample (N = 825) to refine the questionnaire structure. Table 4 presents the KMO sampling adequacy measure (0.925), confirming excellent factorability (Kaiser, 1974). Bartlett's test of sphericity ($\chi^2 = 12564.13$, df = 406, $p < 0.001$) indicated that the correlation matrix was suitable for factor analysis. The Goodness of Fit index ($\chi^2 = 263.679$, df = 247, p = 0.222) demonstrated an acceptable model fit, further supporting the questionnaire's structural validity (Hair et al., 2010).

Table 4: Sample Size Adequacy Statistics (N-825)

Test	Statistics	df	p value
KMO Sampling Adequacy	0.925	-	-
Bartlett's Test of Sphericity	12564.13	406	>0.001
Goodness of Fit	263.679	247	0.222

Table 5 presents the final factor structure, confirming that all retained items had factor loadings above 0.5, meeting the threshold for construct validity (Hair et al., 2010; Nunnally & Bernstein, 1994). The final version of the CSR goal conflict scale retained three items, as CoG4 was removed due to low factor loading in the pilot test. The Cronbach's alpha values for all constructs exceeded the 0.7 reliability standard, ensuring strong internal consistency (Nunnally & Bernstein, 1994).

Table 5: EFA and Reliability Statistics (N-825)

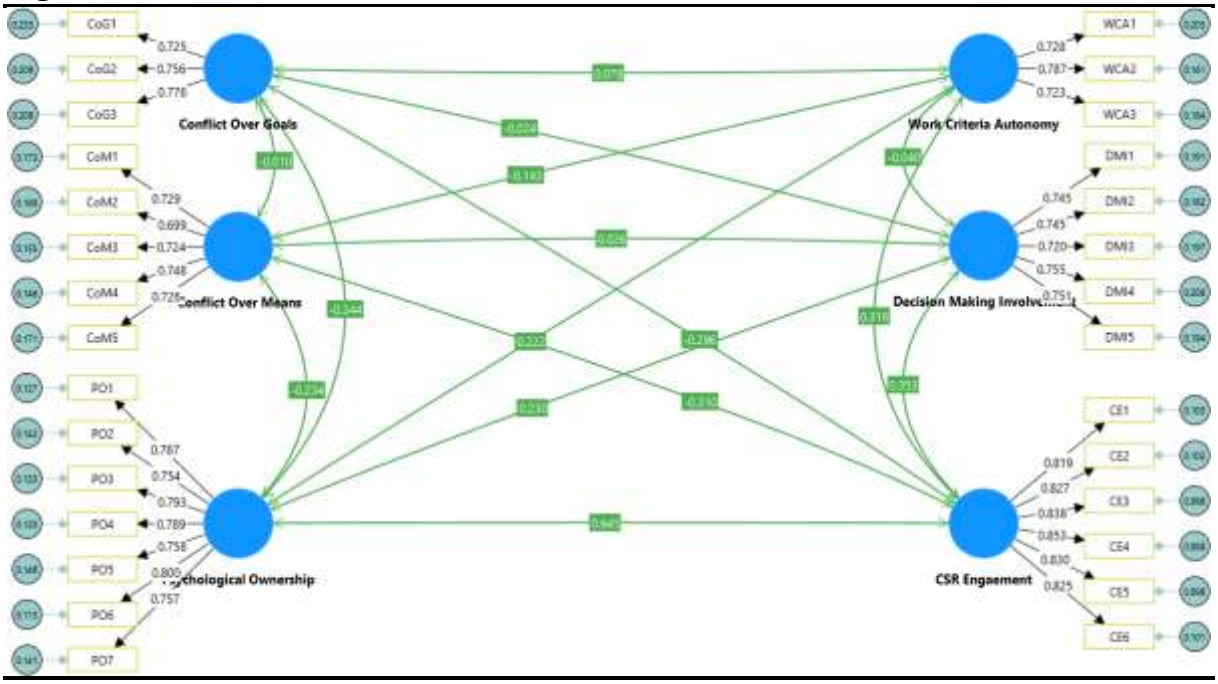
Observed Construct	Items	Factor						α
		1	2	3	4	5	6	
Conflict over Goals	CoG1	-0.156	-0.098	0.056	-0.020	**0.703**	0.030	0.796
	CoG2	-0.152	-0.141	-0.016	-0.062	**0.718**	0.049	
	CoG3	-0.147	-0.086	0.000	0.008	**0.761**	0.062	
Conflict over Means	CoM1	-0.103	-0.073	0.025	**0.723**	0.012	0.010	0.847
	CoM2	-0.065	-0.159	0.009	**0.676**	-0.032	-0.050	
	CoM3	-0.058	-0.108	0.038	**0.712**	-0.016	-0.044	
	CoM4	-0.091	-0.089	0.034	**0.733**	0.007	-0.062	
	CoM5	-0.066	-0.056	-0.005	**0.726**	-0.039	-0.019	
CSR Engagement	CE1	0.304	**0.712**	0.161	-0.122	-0.078	0.153	0.931
	CE2	0.318	**0.724**	0.171	-0.105	-0.102	0.092	
	CE3	0.245	**0.767**	0.150	-0.124	-0.116	0.129	
	CE4	0.324	**0.751**	0.150	-0.147	-0.087	0.094	

	CE5	0.296	**0.729**	0.174	-0.141	-0.102	0.100	
	CE6	0.314	**0.712**	0.146	-0.159	-0.104	0.126	
Decision Making Involvement	DMI1	0.067	0.116	**0.732**	-0.009	-0.008	-0.038	0.860
	DMI2	0.076	0.127	**0.729**	0.015	0.016	-0.022	
	DMI3	0.024	0.105	**0.718**	0.030	0.019	0.005	
	DMI4	0.085	0.104	**0.745**	0.026	-0.018	-0.015	
	DMI5	0.125	0.136	**0.724**	0.044	0.024	-0.043	
Psychological Ownership	PO1	**0.710**	0.228	0.094	-0.095	-0.074	0.105	0.913
	PO2	**0.718**	0.208	0.047	-0.067	-0.070	0.056	
	PO3	**0.751**	0.205	0.073	-0.062	-0.118	0.052	
	PO4	**0.745**	0.212	0.058	-0.117	-0.101	0.035	
	PO5	**0.711**	0.227	0.042	-0.011	-0.157	0.030	
	PO6	**0.730**	0.266	0.121	-0.076	-0.086	0.073	
	PO7	**0.724**	0.161	0.078	-0.115	-0.097	0.064	
Work Criteria Autonomy	WCA1	0.088	0.183	-0.035	-0.044	0.050	**0.687**	0.789
	WCA2	0.095	0.111	-0.036	-0.052	0.060	**0.772**	
	WCA3	0.070	0.085	-0.036	-0.043	0.027	**0.722**	

Conformity Factor Analysis

Following the EFA, CFA was conducted to assess the construct validity, convergent validity, and overall model fit (Hair et al., 2010; Kline, 2023). One item from each dimension was fixed at 1 to obtain standardized estimates for all indicators, ensuring model identification and parameter estimation (Byrne, 2016). Figure 3 confirm that all standardized factor loadings exceeded 0.7 shown on the item parths indicating strong item reliability and supporting the convergent validity of the constructs (Fornell & Larcker, 1981).

Figure 3 CFA Structural Model



The model fit indices surpassed established thresholds, confirming the robustness of the proposed factor structure (Table 6). The chi-square test ($\chi^2 = 399.820$, $p = 0.083$) indicates no significant discrepancy between the observed and model-implied covariance matrices, suggesting an acceptable model fit (Schumacker & Lomax, 2015). The χ^2/df ratio (1.104) falls well below the threshold of 3, further supporting model adequacy (Kline, 2023). The root means square error of approximation (RMSEA = 0.011, 90% CI: [0.000, 0.017]) is substantially lower than the recommended cutoff of 0.08, demonstrating a close fit (Hu & Bentler, 1999). Additional goodness-of-fit indices reinforce the model's validity. The GFI (0.968), AGFI (0.962), and PGFI (0.806) exceed their respective thresholds, confirming a well-specified model (Jöreskog & Sörbom, 1993). Furthermore, comparative fit indices such as NFI (0.969), TLI (0.997), and CFI (0.997) demonstrate exceptional fit, all exceeding the recommended 0.90 benchmark (Bentler, 1990; Byrne, 2016). The standardized root mean square residual (SRMR = 0.024) is below 0.05, further confirming a well-fitting model (Hu & Bentler, 1999). Results provide strong empirical support for the validity and reliability of the measurement model, ensuring that the constructs accurately capture the intended theoretical dimensions. The high model fit indices indicate that the latent constructs are well-represented by their observed indicators, justifying their use in subsequent structural equation modelling analyses (Bagozzi & Yi, 1988).

Table 6: Confirmatory Factor Analysis Statistics

Test	Statistics	Criteria	Model Fit
Chi-square	399.820	<407.6	Good
P value	0.083	>0.05	Good
ChiSqr/df	1.104	<3	Good
RMSEA	0.011 [0.000, 0.017]	<0.08	Good
GFI	0.968	>0.95	Good
AGFI	0.962	>0.90	Good
PGFI	0.806	>0.50	Good
SRMR	0.024	<0.05	Good
NFI	0.969	>0.90	Good
TLI	0.997	>0.90	Good
CFI	0.997	>0.90	Good

Convergent Validity

Convergent validity ensures that items within a construct are strongly correlated, reflecting the same underlying concept (Fornell & Larcker, 1981). As shown in Table 7, AVE values exceed the recommended 0.50 threshold, confirming that each construct explains more than half of the variance in its indicators. Composite Reliability (ρc) values range from 0.791 to 0.931, surpassing the 0.70 benchmark (Nunnally & Bernstein, 1994), indicating strong internal consistency. Furthermore, total item correlations (ranging from 0.772 to 0.876, $p < .001$) and inter-item correlations (ranging from 0.491 to 0.727, $p < .001$) provide additional support for convergent validity (Clark & Watson, 2016; Hair et al., 2010). The results in table 7 collectively confirm that the constructs exhibit adequate convergent validity.

Table 7: Convergent Validity Statistics

Construct	ρc	AVE	Item Total Correlation	Inter-Item Correlation
Conflict over Goals	0.797	0.566	(0.833-0.856) <.001	(0.491-0.555) <.001
Conflict over Means	0.847	0.526	(0.772-0.797) <.001	(0.491-0.555) <.001
CSR Engagement	0.931	0.692	(0.852-0.876) <.001	(0.657-0.727) <.001
Decision Making Involvement	0.861	0.552	(0.786-0.815) <.001	(0.521-0.569) <.001
Psychological Ownership	0.913	0.599	(0.798-0.826) <.001	(0.568-0.654) <.001
Work Criteria Autonomy	0.791	0.557	(0.828-0.854) <.001	(0.523-0.578) <.001

Discriminant Validity

Discriminant validity assesses whether constructs are sufficiently distinct from one another (Fornell & Larcker, 1981). According to the Fornell-Larcker criterion, a construct's square root of AVE (diagonal values in Table 8) should be higher than its correlations with other constructs. As shown in Table 8, all constructs meet this criterion, confirming adequate discriminant validity. Additionally, inter-construct correlations remain below the square root of AVE values, further supporting construct distinctiveness (Hair et al., 2010). These findings validate that the measured constructs capture unique theoretical concepts without excessive overlap.

Table 8: Discriminant Validity Statistics

Fornell-Larcker Criterion	1	2	3	4	5	6
1. Conflict over Goals	0.753					
2. Conflict over Means	-0.010	0.725				
3. CSR Engagement	-0.296	-0.310	0.832			
4. Decision Making Involvement	-0.024	0.026	0.353	0.743		
5. Psychological Ownership	-0.344	-0.234	0.645	0.230	0.774	
6. Work Criteria Autonomy	0.078	-0.143	0.316	-0.040	0.222	0.746

Finalized Scale

Based on the scale development process the finalized scale consists of the following items:

Conflict Over Goals

1. I believe my organization's CSR initiatives prioritize profits over social impact in a way that conflicts with my views.
2. I feel that my organization's CSR goals do not align with what I consider the true purpose of CSR.
3. I disagree with the ideological approach my organization takes toward CSR, whether too business-driven or too socially idealistic.

Conflict Over Means

1. I believe my organization's CSR strategies are ineffective in achieving their intended impact.
2. I question whether the methods used for CSR initiatives truly reflect the organization's stated values.
3. I find it difficult to support CSR initiatives when I believe the implementation methods are ineffective or misaligned with their stated goals.

4. I think better approaches exist for implementing CSR initiatives than the ones my organization currently uses.
5. Some CSR initiatives seem more like symbolic gestures than meaningful actions for real change.

Results

Reflective Measurements

Reliability and Validity Diagnosis

The reflective measurement model was assessed for reliability, validity, and multicollinearity, with results confirming that all constructs meet the required thresholds for measurement quality (Table 9). Cronbach's alpha (α) and composite reliability (ρc) values exceed the 0.70 benchmark, ensuring internal consistency (Hair et al., 2019). AVE values above 0.50 indicate convergent validity because each construct explains more than half of indicator variance (Fornell & Larcker, 1981). All factor loadings exceed 0.70, confirming construct validity and indicator reliability (Chin, 1998). The variance inflation factor (VIF) values for multicollinearity were all below 5, indicating no redundancy (Diamantopoulos & Siguaw, 2006). These findings support psychometric standards, proving the measurement model is reliable and valid for structural evaluation.

Table 9: Reliability and Validity Statistics

Latent Construct	Items	Loadings	VIF	α	ρa	ρc	AVE
Conflict over Goals	CoG1	0.826	1.637	0.796	0.799	0.880	0.710
	CoG2	0.854	1.691				
	CoG3	0.848	1.763				
Conflict over Means	CoM1	0.791	1.775	0.847	0.851	0.891	0.620
	CoM2	0.788	1.667				
	CoM3	0.784	1.754				
	CoM4	0.803	1.843				
	CoM5	0.771	1.773				
CSR Engagement	CP1	0.853	2.637	0.931	0.931	0.946	0.743
	CP2	0.860	2.708				
	CP3	0.866	2.895				
	CP4	0.877	3.031				
	CP5	0.861	2.736				
	CP6	0.857	2.672				
Decision Making Involvement	DMI1	0.802	1.867	0.861	0.866	0.899	0.641
	DMI2	0.804	1.862				
	DMI3	0.768	1.782				
	DMI4	0.809	1.909				
	DMI5	0.819	1.862				
Psychological Ownership	PO1	0.807	2.121	0.913	0.914	0.930	0.657
	PO2	0.794	2.071				
	PO3	0.824	2.334				
	PO4	0.821	2.318				
	PO5	0.797	2.079				

		PO6	0.831	2.328				
		PO7	0.797	2.102				
Work Autonomy	Criteria	WCA1	0.859	1.607	0.789	0.806	0.876	0.702
		WCA2	0.851	1.754				
		WCA3	0.803	1.640				

Discriminant Validity

The Fornell-Larcker criterion and Heterotrait-Monotrait (HTMT) ratio confirmed construct distinction (Table 10). The square root of the AVE for each construct (diagonal values) must be higher than its correlations with other constructs to meet the Fornell-Larcker criterion (Fornell & Larcker, 1981). Each construct met this requirement, ensuring discriminant validity. The HTMT ratio, which should be below 0.85 to confirm construct distinctiveness (Henseler et al., 2015), was also acceptable. The highest HTMT value observed was 0.644, well within the acceptable range, further reinforcing that the constructs are not redundant. These results validate that the model's constructs are empirically distinct, supporting their theoretical relevance for further analysis.

Table 10: Fornell-Larcker & HTMT Statistics

	Fornell-Larcker Criterion	1	2	3	4	5	6
1	Conflict over Goals	0.843					
2	Conflict over Means	-0.010	0.787				
3	CSR Engagement	-0.256	-0.280	0.862			
4	Decision Making Involvement	-0.020	0.021	0.318	0.801		
5	Psychological Ownership	-0.294	-0.207	0.595	0.205	0.810	
6	Work Criteria Autonomy	0.059	-0.119	0.278	-0.033	0.191	0.838
	HTMT Ratio						
2	Conflict over Means	0.039					
3	CSR Engagement	0.297	0.312				
4	Decision Making Involvement	0.046	0.036	0.353			
5	Psychological Ownership	0.345	0.234	0.644	0.226		
6	Work Criteria Autonomy	0.075	0.143	0.319	0.044	0.222	

Structural Measurements

Effectiveness

The structural model's effectiveness was assessed using Q^2, R^2, and f^2 values, which indicate predictive relevance, explanatory power, and effect sizes, respectively (results in Table 11). The Q^2 values for psychological ownership (0.282) and CSR Engagement (0.389) suggest medium to large predictive accuracy, as values above zero indicate predictive relevance (Hair et al., 2019). The R^2 values, which measure explained variance, were 0.297 for psychological ownership and 0.497 for CSR Engagement, categorizing them as weak to moderate in explanatory power based on Cohen's (1988) benchmarks. The f^2 values ranged from 0.038 to 0.127 for psychological ownership and 0.024 to 0.191 for CSR Engagement, indicating small to moderate effect sizes (Chin, 1998). These results confirm the model's ability to explain variance in the dependent constructs, supporting its overall robustness.

Table 11: Model Effectiveness Indices

Assessment Index	Psychological Ownership	CSR Engagement	Significance	Effect Sizes Benchmarks	Effect
Q^2	0.282	0.389	-	Small: 0.02 Medium: 0.15 Large:0.35	Medium to Large
R^2	0.297	0.497	<0.001	Weak: 0.25 Moderate: 0.50 Substantial: 0.75	Weak to Moderate
f^2	0.038-0.127	0.024-0.191	<0.001-0.019	Small: 0.02 Moderate: 0.15 Substantial: 0.35	Small to Moderate

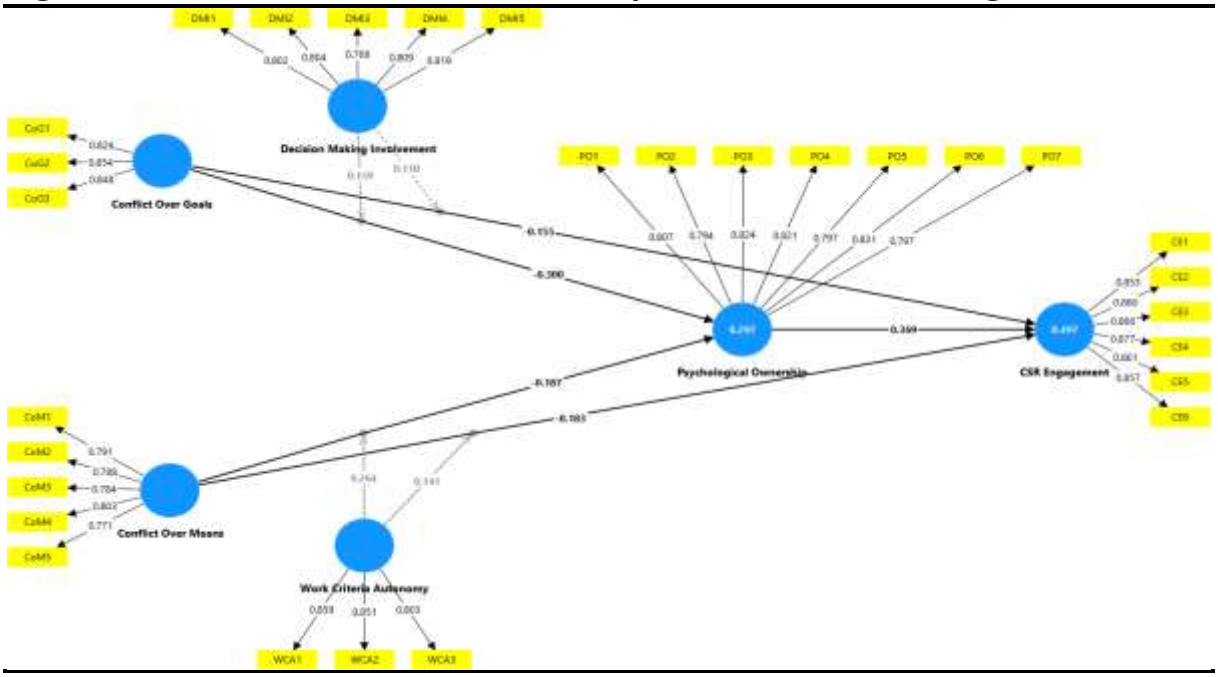
Model Fit

The structural model's fit was evaluated using multiple indices to confirm its adequacy (Table 12). The Normed Fit Index (NFI) values for the saturated (0.916) and estimated (0.914) models exceeded the acceptable threshold of 0.80–0.90, indicating good model fit (Bentler & Bonett, 1980). The Standardized Root Mean Square Residual (SRMR) values of 0.038 (saturated) and 0.039 (estimated) were below the 0.08 cutoff, further supporting a well-fitting model (Hu & Bentler, 1999). Additionally, the geodesic distance values (0.219–0.223) fell within the acceptable range, reinforcing the model's structural integrity (Henseler et al., 2016). These results collectively confirm that the model aligns with established fit criteria, validating its suitability for hypothesis testing.

Table 12: Model Fit Indices

Model Fit Criteria	**Saturated Model**	**Estimated Model**	**Decision Threshold**	**Model Fit**
NFI	0.916	0.914	>0.8/0.9	Good
SRMR	0.038	0.039	<0.08	Good
Geodesic Distance	0.219	0.223	[0.219, 0.225] [0.228, 0.235]	Good

Figure 4: Structural Model R^2 on Constructs, β on Paths, Factor Loadings on Item Paths



Hypothesis Testing

Direct Path Analysis

The results in Table 13 indicate a significant negative impact of conflict over CSR goals (CoG) and conflict over CSR means (CoM) on both psychological ownership (PO) and CSR Engagement (CE). The negative relationship between CoG and CE (β = -0.155, t = 5.911, p < 0.001) suggests that when employees perceive inconsistencies or disagreements regarding CSR objectives, their performance in CSR activities declines. Additionally, the significant negative effect of CoG on PO (β = -0.300, t = 10.446, p < 0.001) highlights that such conflicts reduce employees' sense of ownership over organizational initiatives. Similarly, the findings show that CoM negatively affects CE (β = -0.183, t = 6.766, p < 0.001), indicating that disagreements over the execution of CSR initiatives further hinder employees' willingness to participate. The negative relationship between CoM and PO (β = -0.187, t = 6.048, p < 0.001) further reinforces that disputes over CSR implementation weaken employees' connection to the organization. Overall, these results suggest that both types of CSR conflicts whether related to goals or implementation—significantly undermine employees' psychological ownership and engagement, emphasizing the need for clear communication and alignment in CSR strategies.

Table 13: Direct Path Statistics

Hypothesis	Relationship	Original sample	Sample mean	Standard Deviation	*t* Statistics	*p* values	Decision
H1	CoG → CE	-0.155	-0.154	0.026	5.911	<0.001	Accepted
H2	CoG → PO	-0.300	-0.300	0.029	10.446	<0.001	Accepted
H4	CoM → CE	-0.183	-0.184	0.027	6.766	<0.001	Accepted
H5	CoM → PO	-0.187	-0.187	0.031	6.048	<0.001	Accepted

Mediation Analysis

The mediation analysis (Table 14) demonstrates that PO partially mediates the relationships between both CoG and CE, as well as CoM and CE. The indirect effect of CoGs on CE via PO

(β = -0.111, t = 8.274, p < 0.001) confirms that while CoG directly reduces CE, it also negatively impacts PO, which in turn diminishes CE. Similarly, the indirect effect of CoM on CE via PO (β = -0.069, t = 5.500, p < 0.001) suggests that disagreements over CSR implementation strategies not only lower engagement directly but also weaken psychological ownership, further reducing employee participation in CSR initiatives. The partial mediation mechanism in both cases indicates that while PO plays a crucial role in explaining these relationships, conflicts over CSR goals and means still exert a direct negative influence on CSR engagement.

Table 14: Mediating Paths Statistics

Hypothesis	Relationship	Original sample	Sample mean	Standard Deviation	*t* Statistics	*p* values	Decision	Mediation Mechanism
H3	CoG → PO → CE	-0.111	-0.111	0.013	8.274	<0.001	Accepted	Partial
H6	CoM → PO → CE	-0.069	-0.069	0.013	5.500	<0.001	Accepted	Partial

Moderation Analysis

The moderation analysis (Table 15) reveals that both decision-making involvement (DMI) and work criteria autonomy (WCA) significantly moderate the negative effects of conflict over CoG and CoM on PO and CE. Specifically, the interaction effect of DMI on the relationship between CoG and CE (β = 0.110, t = 4.622, p < 0.001) and between CoG and PO (β = 0.159, t = 5.077, p < 0.001) indicates that employees who are more involved in decision-making experience a weaker negative impact of goal-related CSR conflicts on their sense of ownership and engagement. Similarly, WCA moderates the relationship between CoM and CE (β = 0.141, t = 5.291, p < 0.001) and between CoM and PO (β = 0.264, t = 7.971, p < 0.001), suggesting that greater autonomy in defining work-related criteria helps buffer the adverse effects of means-related CSR conflicts

Table 15: Moderating Paths Statistics

Hypothesis	Relationship	Original sample	Sample mean	Standard Deviation	*t* Statistics	*p* values	Decision
H7	DMI X CoG → CE	0.110	0.110	0.024	4.622	<0.001	Accepted
H8	DMI X CoG → PO	0.159	0.157	0.031	5.077	<0.001	Accepted
H9	WCA X CoM → CE	0.141	0.140	0.027	5.291	<0.001	Accepted
H10	WCA X CoM → PO	0.264	0.262	0.033	7.971	<0.001	Accepted

Findings

The findings indicate that conflicts surrounding CSR goals and means significantly undermine employees' psychological ownership and engagement in CSR activities. Disagreements about the objectives of CSR initiatives make employees feel disconnected from the organization, ultimately lowering their motivation to participate in CSR-related efforts. Similarly, when employees perceive inconsistencies or disputes regarding how CSR initiatives should be executed, their willingness to engage diminishes, further weakening their psychological ownership. The mediation analysis reveals that psychological ownership helps to explain why these conflicts lower engagement; hence, it supports the view that employees' sense of belonging and control over organizational projects is absolutely essential for their participation.

Direct effects mean that strategies for conflict resolution by themselves might not be sufficient; hence, encouragement of ownership is essential. According to moderation analysis, work criteria autonomy and involvement in decision-making help to lower these negative effects. Participating in decision-making helps to minimize the negative consequences of CSR goal conflicts on psychological ownership and involvement. Giving employees control over work criteria helps to lessen the negative consequences of conflicts in CSR application. These results imply that more employee flexibility in CSR activities and participative decision-making can help to reduce CSR conflicts.

Discussion

Conflicts between personal values and organizational strategies are frequently created by employee differences over CSR priorities and implementation (Mitnick et al., 2021; Okoye, 2009). Arguments surround whether CSR should give social or business interests top priority (Aguilera et al., 2007; McWilliams & Siegel, 2011) and questions about its legitimacy and efficacy (Pache & Santos, 2010; Hafenbrädl & Waeger, 2017). Employees suffer psychological stress and disengagement when CSR seems profit-driven or poorly carried out, so undermining their psychological ownership of the company. While misalignment in CSR goals lowers this sense of connection, psychological ownership promotes CSR engagement; conversely, conflicts over CSR execution erode trust in its credibility. While autonomy in CSR-related tasks reduces implementation tensions, decision-making involvement improves employees' control and commitment to CSR (Liu et al., 2024; Korschun et al., 2014). Rigid policies or exclusion from CSR decisions might cause employees to view CSR as symbolic, so lowering involvement (Farooq et al., 2017; Van Dyne & Pierce, 2004).

Theoretical Implications

Conflicts over CSR goals and means affect psychological ownership and participation in CSR initiatives, adding to the literature on CSR and employee engagement. This study shows that CSR is also a site of internal contestation, where employees' perceptions of alignment with corporate priorities affect their engagement levels. Previous research has focused on CSR as a strategic or ethical commitment. The study used psychological ownership theory to show that employee identification with CSR efforts is not just a function of organisational messaging but also of whether employees view CSR goals as legitimate and CSR practices as effective. The moderating roles of decision-making involvement and work criteria autonomy add to the literature on participatory organisational practices, showing that employee agency in CSR-related decisions can mitigate CSR tensions. This supports previous findings that CSR conflicts do not necessarily lead to disengagement, but organisational structures that empower employees to shape CSR strategies and implementation processes do. These findings enhance CSR legitimacy discussions by emphasising that successful CSR integration requires both external stakeholder alignment and internal acceptance, emphasising the importance of employee involvement in CSR engagement.

Practical Implications

Employee values should be reflected in CSR objectives to raise participation and lower conflicts compromising psychological ownership. If employees perceive CSR initiatives as superficial or unethical or as too commercial or disconnected from business reality, they may disengage. Open communication on CSR goals and strategic decisions will help employees to see these initiatives as relevant and suitable. Participating in CSR decision-making helps employees to feel more of responsibility by tying them to organizational goals and so reducing frustration when CSR priorities seem forced. Giving employees more control in CSR initiatives helps them to include these responsibilities into their knowledge and professional identities, so

reducing the tensions in implementation strategy. Rigid corporate policies ignoring pragmatic reality could restrict employees and breed cynicism and disengagement. In CSR, inclusiveness, autonomy, and honest communication help to create a more committed workforce and turn a cause of conflict into a motivating factor.

Conclusion

Dealing with conflicts in CSR requires awareness of how employees see the goals and strategies of corporate social responsibility initiatives since misalignment in any one dimension can reduce psychological ownership and involvement. Employees stressing business-oriented CSR activities may find it useless, which would lead to ideological conflicts compromising their relationship with the company. Those who view CSR as a moral obligation may find it challenging to balance their values with profit-driven strategies. Likewise, variations in implementation techniques can lead to mistrust and discontent even among employees who support CSR objectives especially in cases of poorly executed projects or lacking authenticity. Psychological ownership shapes these relationships since workers who feel influence and belonging inside their company are more likely to stay involved despite possible challenges. Since they help employees to negotiate CSR-related conflicts more effectively by giving a voice in forming projects and flexibility in how they contribute, work criteria autonomy and involvement in decision-making become indispensable moderating elements. Without these systems, employees might get disengaged and view CSR as an outside imposed obligation rather than a natural part of their organizational identity. Encouragement of inclusivity, openness, and flexibility in CSR activities helps companies to translate possible sources of conflict into chances for major involvement so ensuring that CSR projects appeal to employees and support both corporate success and social impact.

Future Directions

Future research should examine how leadership styles influence CSR tension management, particularly in competitive environments with strong public scrutiny. Role of transformational and ethical leadership in shaping employee perceptions of CSR authenticity and engagement can provide understandings regarding alignment of organizational goals with employee expectations. Additionally, exploring how organizational commitment sustains CSR initiatives under competitive pressures can clarify how businesses balance social responsibility with market demands while maintaining credibility and employee trust.

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