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Stakeholder Pressure from Within: How Organizational Culture Moderates the Link to CSR Practices

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Abstract

A central question in corporate social responsibility (CSR) research has long been: "Why do certain organizations behave responsibly while others do not?" This study contributes to addressing that question by empirically examining the effect of stakeholder influence—conceptualized as stakeholder pressure—on stakeholder-oriented CSR behaviors. Due to the broad and adaptable nature of this association, organizational culture is proposed as a moderating factor. To test this framework, large-scale manufacturing companies located in Ethiopia's Amhara region were analyzed, encompassing a sample of 53 firms. A total of 473 randomly selected employees assessed their companies' CSR and organizational culture, while 253 managers evaluated the internal stakeholder pressure, as they are the most exposed to it. The data were aggregated at the organizational level. Structural equation modeling results revealed that (1) both internal stakeholder pressure and organizational culture significantly influence CSR activities, and (2) organizational culture moderates the relationship between stakeholder pressure and CSR implementation. Despite certain constraints, the research provides valuable contributions to both CSR theory and managerial application. Future investigations with more customized approaches are encouraged.

Keywords: Stakeholder theory, Cultural framework, Large manufacturing organizations, Data aggregation, Ethiopia, Business–society relationship

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Introduction

Because businesses influence nearly every individual globally [1], their moral and social obligations to society [2, 3] or to specific stakeholder groups [4] have remained a topic of scholarly and managerial attention for over a century [5]. The essential debate has centered on defining the relationship that should exist between businesses as institutions and the broader society [6, 7]. Various terms and conceptual frameworks have been proposed to capture and study this link [8, 9]. Despite subtle distinctions among them, most leading scholars (e.g., Buchholz & Rosenthal [10]; Carroll [11]; Lee [12]; Wood [8]) have consistently used the label *"Business and Society" (B&S)*—a terminology that this research also adopts. With the rise of the corporate enterprise, this connection has predominantly been interpreted through the CSR framework [11, 13].

Research within the B&S discipline—both theoretical and applied—has sought to answer one or more of five core questions [10, 14]:

(1) What are the specific responsibilities of businesses toward society?
(2) Should businesses engage in social responsibilities at all, and why?
(3) To whom are businesses accountable?
(4) How can corporate social responsibilities be measured?

(5) Why do some organizations act responsibly while others fail to do so?

This study focuses on addressing the fifth question. The decision to emphasize this inquiry reflects evolving trends, repeated research appeals [15], and contextual developments within Ethiopia. Answering this key question involves two major steps: (1) assessing firms' current CSR practices and (2) identifying the determining factors responsible for varying CSR performance levels. These two elements are distinctly examined and discussed in the following sections.

Towards the first theme, a systematic literature review focusing on academic research concerning CSR practices in Ethiopia was undertaken. The review revealed that manufacturing companies, in particular, warrant deeper investigation, as many have been associated with irresponsible conduct. For instance, Potluri and Temesgen [16] found that around 69% of employees, 71% of customers, and 75% of the general public were dissatisfied with firms' CSR performance. More recent studies within the same industrial segment have not indicated any significant progress (e.g., Gemechu *et al.* [17]; Mulugeta & Muhammednur [18]). When categorized by regional state, only a few works were found in the Amhara Regional State, including studies on manufacturing (Eyasu *et al.* [19]; Hailu & Rao [20]), hotels (Fentaw [21]; Hailu & Rao [20]), banking [22], and merchandise businesses [23]. Nevertheless, CSR practices in the region appear similar to the national trend. As the review indicated that "large manufacturing firms" deserve special focus, the current study centered its attention on them.

Concerning the second theme — determinants of CSR practices —, extensive conceptual and empirical research has been dedicated to identifying the drivers and moderating factors influencing CSR implementation [24]. Following Bowen's foundational conceptualization, these determinants can be classified into institutional (macro-level), organizational (meso-level), and individual (micro-level) dimensions [8, 24]. The present study emphasizes organizational-level (meso-level) factors, as "relative importance" or "variance decomposition" analyses [25, 26] have shown that most CSR variability stems from firm-level influences. Prior evidence suggests that the firm effect accounts for approximately 70% [27], 52% [28], and 75% [29] of the variance in CSR behavior. Hence, fostering a supportive organizational environment could significantly improve CSR engagement, reinforcing the importance of exploring organizational-level factors.

Among several possible meso-level determinants [30, 31], this study selected stakeholder pressure and organizational culture as its focal variables. When conceptualizing CSR determinants, the "influencer" dimension of Freeman's [4] stakeholder definition—the *"can affect"* side—becomes essential. This dimension, commonly termed stakeholder pressure [32, 33], forms a critical element of CSR literature. Focusing on internal stakeholders (employees and owners), the present study addresses only their pressure, given its direct impact on managerial decisions. Including this variable captures both aspects of stakeholder theory—the *"can affect"* and *"affected by"* perspectives [4]. Whereas many studies consider only one, this research integrates both: stakeholder pressure (independent variable) reflects the "can affect" side, while stakeholder-oriented CSR practices represent the "affected by" dimension.

The second organizational-level variable examined is organizational culture. Recognized for its adaptive and comprehensive character [34] and supported by several scholars [29, 35, 36], organizational culture is treated as a major predictor of CSR performance. As Jamali and Karam [36] note, it is "important to consider how organizational culture influences CSR adoption in developing economies." The systematic review indicated that Ethiopian research largely lacks empirical exploration in this area (except Tsegaw & Yohannes [37]). Moreover, while some moderation studies have analyzed specific cultural types, few have considered aggregate organizational culture as a moderating condition. Hence, beyond its direct influence, organizational culture is proposed to moderate the link between internal stakeholder pressure and CSR practices [38, 39].

Providing empirical validation for the effects of these two major organizational variables offers significant potential for improving CSR performance. The proposed model, therefore, holds theoretical and managerial value. From a theoretical standpoint, it strengthens the conceptual foundations of stakeholder and cultural theories. Practically, it guides managers toward enhancing CSR performance by shaping a positive organizational culture and addressing stakeholder pressures effectively.

In summary, this study focuses on organizational-level determinants of CSR practices with three main objectives:

(1) To assess the impact of internal stakeholder pressure on CSR performance.

(2) To evaluate the effect of aggregate organizational culture on CSR practice.

(3) To determine whether organizational culture moderates the relationship between internal stakeholder pressure and CSR activities.

The remainder of this paper is structured as follows: Section 2 discusses the theoretical foundation, develops hypotheses, and presents the conceptual framework. Section 3 outlines the research methodology. Section 4 reports the findings and discussion. Section 5 elaborates on theoretical and practical implications, and Section 6 concludes the study by summarizing key insights, limitations, and future research directions.

Theory and Hypotheses

Multi-stakeholder theory of CSR

Before the emergence of Freeman's [4] landmark publication, CSR had largely been interpreted through a responsibility-based lens. Later developments, however, firmly anchored it within stakeholder theory (e.g., Carroll [40]; Clarkson [41]; Wood [8]; Wood & Jones [42]). Although Carroll [43] is often credited with initiating the more explicit integration of stakeholder logic into CSR frameworks, numerous scholars have argued that stakeholder theory provides the most practical foundation for implementing responsible business actions [41, 42, 44]. Carroll [40] described this connection by noting that "corporate social responsibility and an organization's stakeholders share a natural compatibility." Similarly, Wood and Jones [42] contended that studies of corporate social performance (CSP) must be grounded in stakeholder theory.

When considering the number of stakeholder categories, the multi-stakeholder approach [45] provides a suitable answer. Most scholars recognize at least six principal stakeholder constituencies—employees, customers, owners, suppliers, communities, and the natural environment [45-47]. In this context, CSR represents the organization's economic, legal, ethical, and discretionary obligations to these six groups [45-47].

Theoretical frameworks for the independent and control variables

Stakeholder theory and stakeholder pressure

In CSR literature, the impact exerted by stakeholder groups on firms' responsible practices is generally conceptualized as stakeholder pressure [32, 33, 48]. The critical methodological question, then, is how such pressure should be defined and quantified. The Theory of Stakeholder Identification and Salience (TSIS), developed by Mitchell *et al.* [49], provides an accepted framework. These authors maintained that determining "who and what truly matters" in a stakeholder–management dynamic cannot rely on a single attribute; instead, it depends on the relative presence of three key qualities—power, legitimacy, and urgency [49].

Stakeholder power reflects the ability to shape outcomes through coercive (force-based), utilitarian (resource- or finance-based), or normative (value- and belief-based) means. Legitimacy, drawing on Suchman's [50] theory, refers to claims perceived as appropriate or rightful in light of shared cultural "norms, beliefs, and definitions" [49]. Urgency denotes the extent to which a stakeholder's demand requires immediate managerial attention [49].

These three criteria form the measurable aspects of stakeholder pressure [49, 51]. Concentrating on internal stakeholders—namely, owners and employees—this study operationalizes Internal Stakeholders' Pressure (ISP) as the perceived force they exert on corporate CSR behavior.

Cultural theory and organizational culture

At the organizational level, the cultural perspective—interpreted through organizational culture—has frequently been cited as a significant factor influencing firms' socially responsible conduct [35]. Numerous studies uphold this argument [36, 52, 53]. Hence, this research treats organizational culture both as a direct explanatory factor and as a moderator that may shape the relationship between work orientation and CSR performance [39, 54]. The investigation follows the interpretive view proposed by Cameron & Ettington [55] and adopts Cameron & Quinn's [34] framework to quantify existing, rather than desired, cultural profiles.

Control variables (CVs) and CSR practice

A review of prior literature identifies three organizational characteristics—firm size, firm age, and ownership form—as frequently used controls in CSR research [56-58]. Accordingly, these attributes are treated as control variables in this study. Their inclusion is theoretically supported by multiple frameworks such as agency theory, institutional theory, and the slack resources theory [59, 60].

Hypotheses

Internal stakeholders' pressure and CSR practice

Conceptually, it is assumed that pressure from stakeholders significantly shapes firms' socially responsible conduct. The underlying premise is that salient stakeholder groups—those possessing greater power, legitimacy, or urgency—can strongly influence organizational decision-making [4, 48], particularly in promoting socially responsible actions [61].

Empirical evidence broadly supports this argument, demonstrating a positive association between stakeholder pressure and CSR performance [48, 62]. However, some research has found insignificant [33, 51] or negative relationships [63] for specific CSR dimensions. Within the Ethiopian context, the results have likewise been inconsistent [18, 19, 37].

Despite these variations, the theoretical stance and most empirical findings converge on the idea that stakeholder pressure drives organizations toward greater responsibility. Therefore, the study's first hypothesis is stated as follows:

H1. Internal stakeholders' pressure has a positive and significant impact on corporate social responsibility practices.

Organizational culture (OC) and CSR practice

Scholarly arguments (e.g., Athanasopoulou & Selsky [35]; Maon *et al.* [64]) and synthesis papers (e.g., Jamali & Karam, [36]) consistently recognize organizational culture (OC) as a vital background condition shaping firms' socially accountable conduct.

Despite the broad adoption of Cameron and Quinn's [34] typology to examine this connection, empirical outcomes remain fragmented. Some analyses reveal positive influences, while others detect no statistical association at all. For instance, studies investigating overall culture types and their relationship to CSR intensity [65] or stakeholder-specific CSR [66, 67] reported that the presence of a strong cultural identity enhances ethical responsiveness. However, other inquiries, such as Bar-Haim and Karassin [63], documented no meaningful link between OC and both comprehensive and employee-centered CSR activities.

Drawing on the theoretical stance and the subset of empirical evidence supporting a positive link, this research argues that a firm's dominant cultural orientation reinforces its responsible behavior. Thus, the following hypothesis is presented:

H2. Organizational culture significantly and positively influences CSR practices.

Organizational culture as a moderator

Apart from its direct role, the organizational culture's pervasive nature allows it to act as a contextual moderator in CSR dynamics. Earlier works on cultural mechanisms [68, 69] lend theoretical weight to this position. The presence of a distinctive culture may also explain the mixed results reported for the association between stakeholder pressure and CSR outcomes [70]. Nevertheless, empirical findings remain inconsistent—some confirm strengthening or weakening effects, while others report none [38, 71]. Studies employing the OCAI framework [34] to analyze how the four culture archetypes moderate CSR processes (e.g., Lee & Kim [54]) also produced contradictory evidence. More importantly, most prior analyses concentrated on specific subtypes of culture, leaving the role of overall or aggregate OC largely untested.

Building on both conceptual reasoning and empirical tendencies, the present work anticipates that an organization's prevailing cultural environment will alter the intensity of the link between internal stakeholder pressure and CSR implementation. Therefore, the moderating hypothesis is set forth as:

H3. A stronger organizational culture diminishes the magnitude of the relationship between internal stakeholder pressure and CSR practice.

Control variables (CVs) and CSR practice

Prior investigations consistently identify firm size, firm age, and ownership structure as major determinants explaining variations in CSR engagement (e.g., Dong *et al.* [56]; Galbreath [57]; Oh *et al.* [58]). In this study, these aspects are employed as control variables (CVs). Their inclusion is conceptually supported by multiple theoretical lenses—agency theory, institutional theory, and slack-resources theory [59, 60]—which together justify the influence of organizational structure and resource endowments on CSR behavior.

Following the recommendations of Becker *et al.* [72] regarding the treatment of control factors, an explicit hypothesis addressing their expected relationship with CSR is introduced:

H4. Organizational characteristics—larger size, longer existence, and public ownership—each exert a significant positive influence on CSR practice.

Conceptual framework of the study

Drawing from the theoretical foundations, analytical arguments, empirical findings, and formulated hypotheses, the study's conceptual framework is summarized in **Figure 1**.

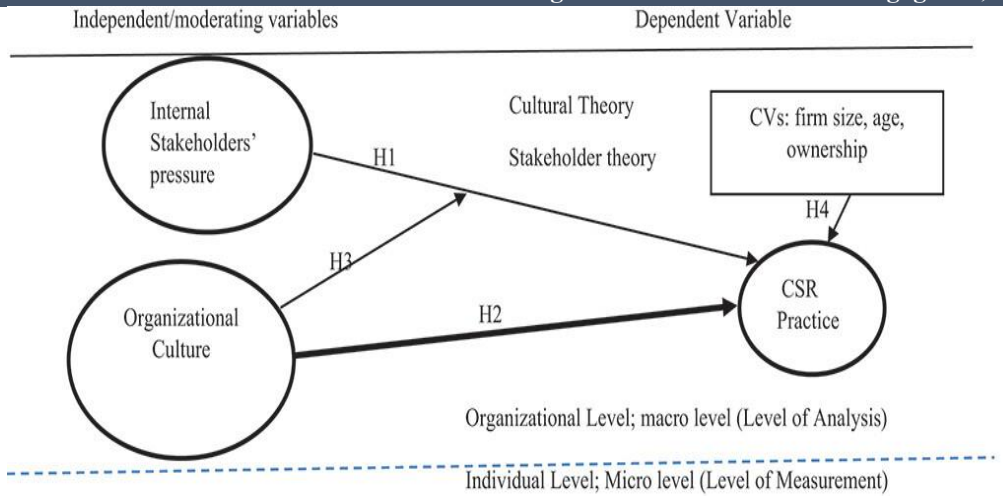

Figure 1. Conceptual representation of the study variables and hypotheses

In this schema, elliptical shapes denote latent constructs, whereas rectangular boxes represent observed indicators [73]. Solid arrows depict hypothesized causal paths, while the horizontal dashed line conveys the multilevel structure of the research—bridging the individual (micro) and organizational (macro) layers [74]. Although data collection occurred at the individual level, the statistical analyses were executed at the organizational level. The theoretical lenses underpinning the framework are likewise reflected within the diagram.

Abbreviations: CVs = Control Variables; CSR = Corporate Social Responsibility.

Methods

Variables and measurement instruments

Four categories of variables—independent (predictor), moderating, dependent, and control—were conceptualized at the organizational level. Primary data collection was conducted between September and December 2021. The first author personally administered the questionnaires using a drop-and-collect approach across 53 firms. Secondary information regarding firm characteristics in the study area was obtained earlier in September 2021 during the proposal development stage. The survey questionnaire utilized in this study (see Supplementary Material 1) and the list of participating firms (see Supplementary Material 2) are provided as appendices.

Internal stakeholders' pressure (ISP)

This construct reflects the degree of influence exerted by employees and/or shareholders in pursuing their interests and expectations, perceived by firms as encompassing legitimacy, power, and urgency [49]. Both stakeholder groups were assessed using three indicators representing these attributes [51, 75]. Managers evaluated the extent of pressure exerted by these stakeholders on company policies and strategic choices on a five-point scale: 5 = very strong, 4 = strong, 3 = moderate, 2 = low, 1 = very low. The overall reliability coefficient recorded was 0.94.

Organizational culture (OC)

OC refers to the shared assumptions, core values, and beliefs that shape organizational behavior and interactions [34]. The Organizational Culture Assessment Instrument (OCAI), comprising 24 items, was adopted. Employees rated their organization's current culture on a five-point Likert scale: 5 = strongly agree, 4 = moderately agree, 3 = neutral, 2 = moderately disagree, and 1 = strongly disagree. The reliability of this measure was confirmed with a Cronbach's alpha of 0.96.

Corporate social responsibility (CSR) practice

CSR was defined as the economic, legal, ethical, and discretionary obligations that firms hold toward six stakeholder groups—employees, customers, suppliers, local communities, the environment, and owners [40, 46, 47]. The literature presents five major CSR measurement methods: content analysis, reputation indices, social audits, proxy indicators, and survey instruments [76, 77]. Given the limitations of the first four, the survey method was adopted as the most appropriate for this research. Employees, serving as representative stakeholders, evaluated the extent to which CSR initiatives addressed each stakeholder category using a five-point scale: 5 = to a great extent, 4 = moderately high, 3 = somewhat, 2 = limited, 1 = not at all. The internal consistency of the CSR scale was high, with a reliability coefficient of 0.95.

Control variables (CVs)

The study incorporated three organizational-level control variables: firm size, firm age, and firm ownership. Firm size was measured by employee count, ownership type was categorized as public or private, and firm age referred to the total operational years, excluding the initial project period. These data were collected from secondary records.

Sampling

Target population

The research focused on large manufacturing firms operating in the Amhara Regional State of Ethiopia. According to the 2021 database provided by the regional Investment and Industry Bureau, 198 firms were identified, representing the full population at the organizational level. At the individual level, the study population comprised employees and managers from these firms.

Sample size

Sampling was conducted at both organizational and individual levels. Citing Hair *et al.* [73], when certain methodological conditions are satisfied, sample sizes as small as 50 can yield valid and stable outcomes (p.636). Thus, the selected 53 organizations exceeded this benchmark. Prior studies [78, 79] also affirm that samples of around 50 groups can produce robust results.

At the individual level, factors such as the number of parameters, test power, model complexity, latent and observed variables, missing data, and distribution normality [73] were considered. This study included three latent constructs (two exogenous, one endogenous) and three control variables. For complex SEM models with more than seven constructs, Hair *et al.* [73] recommend a minimum sample of 500. Hence, 500 employees were targeted, with an additional 100 to account for nonresponse or incomplete data. Sample allocations were proportional across firms.

For managers, assuming an average of six per firm, a sample of 318 managers was designed, with 50 extra for contingencies. In total, 253 managers and 473 employees from 53 firms completed the survey, resulting in response rates of 69% (253/368) for managers and 79% (473/600) for employees.

Sampling Technique:

A multistage sampling procedure was implemented. First, large manufacturing enterprises were identified. Next, firms meeting the minimum five-year operational threshold [29, 31, 80] were retained, narrowing the pool to 53 firms. Finally, simple random sampling was applied to select managers and employees within each company, with proportional quotas assigned for both groups.

Data reliability and handling procedures

To preserve data accuracy and validity, multiple methodological controls and analytical strategies were implemented, each drawn from well-established scholarly guidance. These included pilot testing of instruments [81], the Expectation–Maximization (EM) algorithm for addressing missing values [82], and the subset–item parceling approach aimed at minimizing random measurement error [83, 84]. Additional safeguards encompassed the aggregation consistency test [85], procedures for detecting statistical outliers [86], and tests for common method variance [87]. Moreover, grand mean centering was employed to enhance the interpretability of predictors [88]

[88].

Data processing and model estimation were carried out using Mplus version 8.8 (license ID: STBC80008122) and SPSS version 26. The composition of parcels, their latent constructs, and the items used in measurement models are summarized in **Table 1**.

Table 1. Latent variables, parcels, and their measurement indicators

Code Label	Observed Variable	Included Items	Latent Construct
CR1	Community-focused CSR	1, 2, 3, 4, 5, 6, 7	CSR
CR2	Environment-focused CSR	8, 9, 10, 11, 12, 13, 14	
CR3	Employee-focused CSR	15, 16, 17, 18, 19, 20, 21	
CR4	Supplier-focused CSR	22, 23, 24, 25	
CR5	Customer-focused CSR	26, 27, 28, 29, 30	
CR6	Shareholder-focused CSR	31, 32, 33, 34	
OCC1	Clan-type Culture	1, 2, 3, 4, 5, 6	OC
OCA2	Adhocracy-type Culture	7, 8, 9, 10, 11, 12	
OCM3	Market-type Culture	13, 14, 15, 16, 17, 18	
OCH4	Hierarchy-type Culture	19, 20, 21, 22, 23, 24	
SPP1	Power Dimension	1, 4	ISP
SPL2	Legitimacy Dimension	2, 5	
SPU3	Urgency Dimension	3, 6	

Notes: CR = Corporate Responsibility; OC = Organizational Culture; SP = Stakeholder Pressure; ISP = Internal Stakeholders' Pressure; CSR = Corporate Social Responsibility; C = Clan; A = Adhocracy; M = Market; H = Hierarchy; P = Power; L = Legitimacy; U = Urgency.

Analytical approach

Given that all central variables in this study are latent, the analysis relied on Structural Equation Modeling (SEM) as the primary statistical technique [73]. SEM comprises two complementary models: a measurement model assessing construct validity and reliability, and a structural model used to test hypothesized relationships. Both models were applied, and the resulting analyses are reported in Section 4.

However, before running these models, three methodological considerations required elaboration: (1) the aggregation of individual-level responses, (2) treatment of the relatively modest sample size, and (3) the incorporation of moderation analysis within the SEM framework.

Rationale for aggregating data

The hypotheses formulated correspond to what Snijders and Bosker [74] describe as macro-level analytical propositions. According to these authors, when both independent and dependent variables primarily represent higher-level variance, aggregating lower-level data into group means is fully justified [74, 89].

Based on this reasoning, and following a formal aggregation test, the dataset was collapsed to the organizational level. Specifically, the average of 34 items (six parcels) represented CSR practice, 24 items (four parcels) reflected organizational culture, and six items (three parcels) represented internal stakeholders' pressure. Aggregation and data merging were performed using SPSS v26.

Addressing sample size in SEM

When using SEM with smaller datasets, several strategies exist [90, 91]. Among them, this study adopted Factor Score Regression (FSR) because (1) it produces comparable outcomes to traditional two-step SEM approaches [90], and (2) it is widely recognized as suitable for testing moderation effects.

The FSR process involved three consecutive stages:

- Stage 1: Specification and testing of the measurement model, producing Confirmatory Factor Analysis (CFA) results [17].
- Stage 2: Calculation of factor scores for each latent construct.
- Stage 3: Estimation of the structural portion of the model using those factor scores [17].

Together, the CFA and Moderated Hierarchical Multiple Regression (MHMR) formed the complete SEM analytical sequence employed in this study.

Moderated hierarchical multiple regression (MHMR)

The MHMR method was selected for several reasons:

1. It enables predictor variables—including controls, independents, and moderators—to be entered in a stepwise sequence, making it possible to evaluate how much each addition increases R^2 [92].
2. For moderation testing, hierarchical regression is required to determine the change in R^2 attributable to interaction effects [93].
3. MHMR is widely regarded as a standard analytical tool for moderation research in management and CSR contexts [38, 71].

Results and Discussion

Descriptive findings

Descriptive metrics and correlation coefficients for all variables are displayed in **Table 2**. Mean interpretations followed the guidelines and cutoff ranges proposed by Pornel *et al.* [94] and Pornel and Saldaña [95]. The results were in line with theoretical expectations: two significant positive correlations were found, $r = 0.89$ ($p < 0.01$) and $r = 0.28$ ($p < 0.05$) **(Table 2)**. The link between organizational culture and internal stakeholders' pressure was not statistically significant. These outcomes confirm the nomological validity of the constructs. Control variables showed only negligible relationships with the main variables **(Table 2)**.

Table 2. Descriptive statistics and correlation coefficients among study constructs

Research Variables	Mean Value	Std. Deviation	1	2	3	4	5
1. CSR Implementation	3.379	0.615					
2. Stakeholder Influence	3.310	0.669	.278**				
3. Organizational Culture	3.547	0.629	.889***	0.117			
4. Company Age (Years)	16	13	−0.002	0.152	0.014		
5. Company Size (Employee Count)	193	323	−0.068	0.12	−0.044	.350**	
6. Type of Ownership†	–	–	0.003	0.029	0.007	0.102	.056

Notes: CSR = Corporate Social Responsibility.

† The relationships between continuous and categorical variables (organizational ownership) were analyzed using eta squared (η^2) as the measure of effect size. For each pairing, organizational ownership was treated as the independent factor. Effect magnitudes were interpreted following Cohen's [96] conventional guidelines [97]. *** indicates significance at the 0.01 level (two-tailed), while ** marks significance at the 0.05 level (two-tailed).

Confirmatory factor analysis (CFA)

This section examines three core aspects of the measurement model: fit quality, construct validity and reliability, and assumption testing. It aligns with Step 1 in the FSR analytical sequence. **Table 3** and **Figure 2** summarize the related findings.

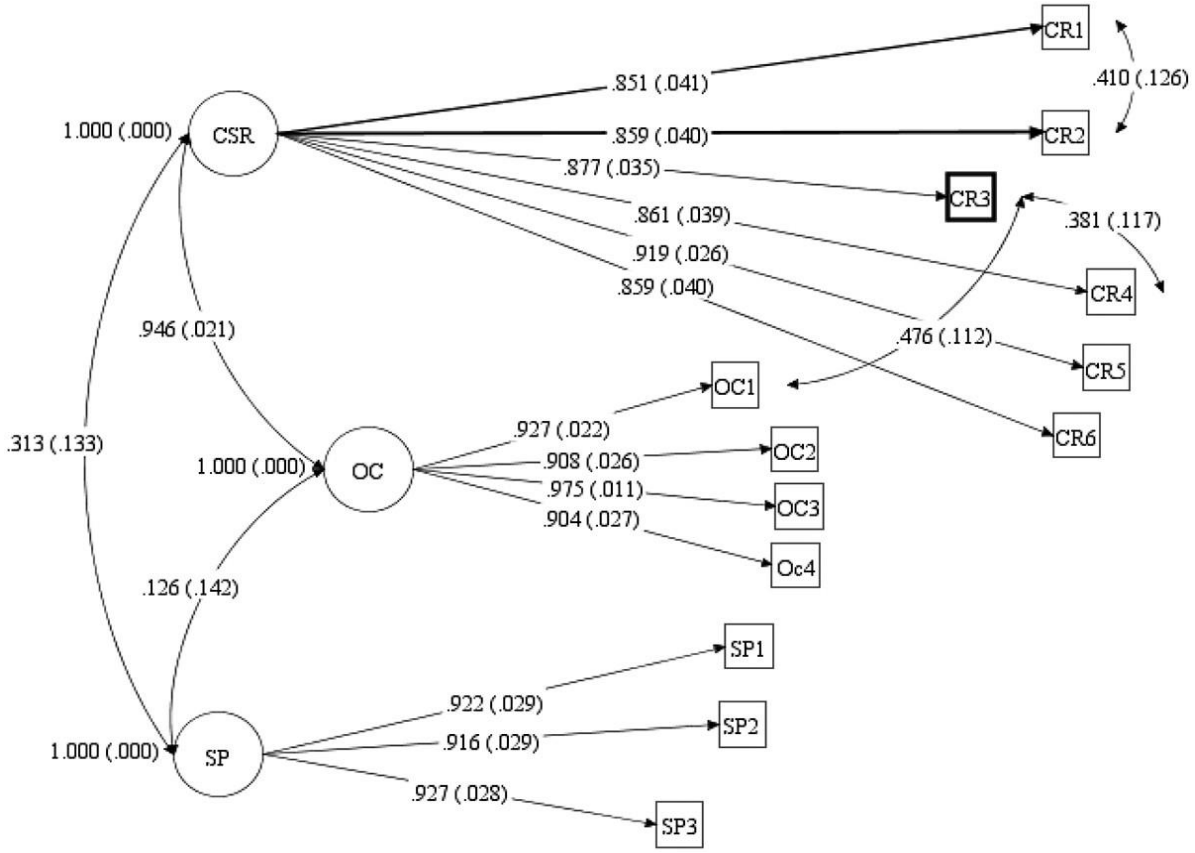

Figure 2. Diagram representing the Confirmatory Factor Analysis (measurement model)

Table 3. Reliability and validity statistics for the measurement structure

Indicators (Parcels)	Standardized Loadings, λ	Communality (Item reliability)	AVE	DV (sqrt of AVE)	CR (Scale reliability)	α
CR1	0.851***	0.724	0.759	0.871	0.949	0.951
CR2	0.859***	0.738				
CR3	0.877***	0.769				
CR4	0.861***	0.741				
CR5	0.919***	0.845				
CR6	0.859***	0.738				
OCC1	0.927***	0.859	0.863	0.929	0.963	0.962
OCA2	0.908***	0.824				
OCM3	0.975***	0.951				
OCH4	0.904***	0.817				
SPP1	0.922***	0.850	0.849	0.922	0.944	0.941
SPL2	0.916***	0.839				
SPU3	0.927***	0.859				

Notes: AVE = Average Variance Extracted; DV = Discriminant Validity; sqrt = square root; CR = Construct Reliability; CR = Corporate Responsibility; OC = Organizational Culture; SP = Stakeholder Pressure; C = Clan; A = Adhocracy; M = Market; H = Hierarchy; P = Power; L = Legitimacy; U = Urgency. *** Significant at α = 0.01.

Model fit and re-specification

The obtained indices reflected a strong model fit: $\chi^2 = 74.695$, $p = 0.08$, RMSEA = 0.07, CFI = 0.979, TLI = 0.972, and SRMR = 0.041 [73, 98].

Testing of assumptions

Kurtosis values for observed parcels ranged from −0.323 to 1.032, all near zero, signifying acceptable univariate normality. The minor difference between ML and MLM estimators further validated multivariate normality [99].Regression–curve estimation [100] confirmed linearity as the suitable functional form. Moreover, there was no indication of multicollinearity among the predictors.

Validity and reliability findings

All item loadings were significant and ranged from 0.851 to 0.975, confirming convergent validity. Communalities fell between 0.724 and 0.951, while AVE values were 0.759 for CSR, 0.863 for OC, and 0.849 for ISP **(Table 3)**. According to Fornell and Larcker [101], discriminant validity was supported, showing no problematic overlap between CSR–ISP or OC–ISP. Drawing on El Akremi *et al.* [47] and Tracey and Tews [102], even though CSR and OC showed a high association (r = 0.889; **Table 2**), both emerged as empirically distinct dimensions. The Construct Reliability (CR) scores—0.949, 0.963, and 0.944 for CSR, OC, and ISP—exceeded the benchmark of 0.60–0.70 [73]. Their Cronbach's alpha coefficients closely matched the CR values, reinforcing internal consistency **(Table 3)**.

Hypothesis testing and discussion

This analytical phase corresponds to Steps 2 and 3 of the FSR approach. After obtaining latent variable mean scores (Step 2), Step 3 applied Moderated Hierarchical Multiple Regression (MHMR; Cortina [103]) to evaluate the hypotheses. The moderation procedure adhered to established methodologies [70, 92, 93, 104, 105], following particularly the framework suggested by Dawson [93].

Sequence of variable entry and model design

The control variables (CVs) were entered first since they are both theoretically relevant and statistically meaningful [106]. This ordering is consistent with methodological recommendations [92, 107].

Consequently, three distinct models were tested:

- Model 1: Independent variable model
- Model 2: Moderating variable model
- Model 3: Complete interaction (moderation) model

The mathematical representation of these models is outlined in the following section.

$$CSR_g = B_0 + B_1 ISP + \varepsilon_g \quad \text{Model 1}$$

$$CSR_g = B_0 + B_1 ISP + B_2 OC + \varepsilon_g \quad \text{Model 2}$$

$$CSR_g = B_0 + B_1 ISP + B_2 OC + B_3 (ISP * OC) + \varepsilon_g \quad \text{Model 3}$$

Where

CSRg represents the Corporate Social Responsibility practices of a specific organizational group (g); Bo stands for the grand mean of CSR practice (intercept); B1 corresponds to the regression coefficient that indicates the primary effect of internal stakeholder pressure; B2 is the regression coefficient capturing the principal impact of overall organizational culture; and B3 expresses the coefficient associated with the interactive or moderating role of aggregate OC. ISP denotes Internal Stakeholders' Pressure, OC stands for Organizational Culture, and ISP*OC signifies the interaction term, which is the product of the mean-centered values of ISP and OC.

Hypothesis testing procedures

Three statistical approaches were employed to assess both the main and moderation effects:

(1) the Null Hypothesis Significance Test (NHST) for the regression coefficients (as suggested by Dawson [93]; Kline [108]);

(2) testing the change in R^2, expressed as ΔR^2, to examine the incremental contribution of variables [93]; and

(3) evaluating the effect size (ES) using Chen's f^2 index [96, 97, 108].

Chen's f^2 was determined by the formula $f^2 = PVs / PVe$, where PVs is the proportion of variance attributed to a particular variable, and PVe refers to the proportion of error variance [96]. For the moderation term, it was calculated as $f^2 = (R\_MI^2 - R\_ME^2) / (1 - R\_MI^2)$, where R_MI^2 reflects the variance explained by the full model (including interaction) and R_ME^2 represents the variance explained without the interaction term [93]. The overall test outcomes are illustrated in **Table 4** and **Figure 3**.

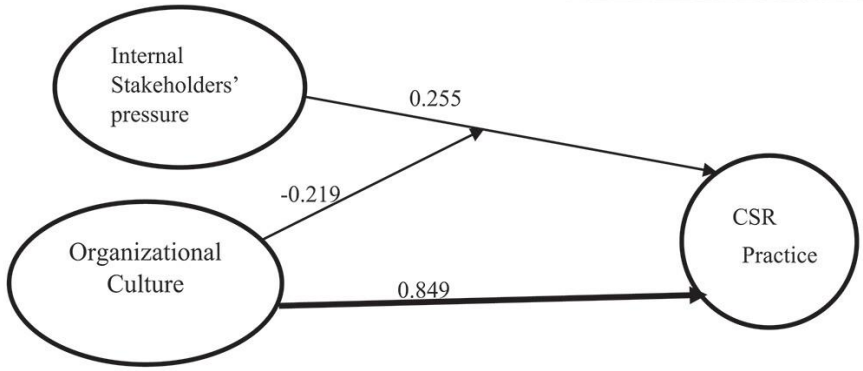

Figure 3. Structural model displaying regression coefficients for research hypotheses

Table 4. Moderated regression estimates

Factors	Model 1	Model 2	Model 3
Constant Term	3.379**	3.379**	3.389**
Primary Effects			
Internal Stakeholder Pressure (ISP) – IV	0.255** (2.07, 0.124)	0.162**	0.194**
Organizational Culture (OC) – MV		0.849** (14.44, 0.059)	0.831**
Interaction / Moderation Influence			
ISP × OC			−0.219** (−2.40, 0.091)
Model Evaluation / Fit Statistics			
R^2	0.077	0.821	0.840
ΔR^2	0.077	0.744	0.019
F-value	4.268**	115.040**	85.906**
ΔF-value	4.268**	208.452**	5.756**
Cohen's f^2	0.083	2.906	0.119

Notes: Dependent Variable = CSR practice; IV = Independent Variable; MV = Moderating Variable. Values in brackets indicate the t-statistic and Standard Error of the unstandardized coefficients [93, 104]. ISP*OC represents the interaction of mean-centered ISP and OC.
Significance at the 0.05 level.

Effect of control variables

Inclusion of control variables (CVs) in the initial step [92, 106, 107] confirmed that none served as significant predictors of CSR practice (findings omitted). Consequently, CVs were excluded from the final regression model. Becker [109] notes that removing CVs is justified when their inclusion or exclusion does not alter outcomes, which held true here. Therefore, hypothesis H4—relating CVs to CSR practice—lacked empirical validation.

Main Effect: Internal stakeholder pressure on CSR

The independent variable, internal stakeholders' pressure (B = 0.255, t = 2.07, SE = 0.124, $p < 0.05$; **Table 4**), displayed a statistically significant and positive relationship with CSR practice. Model 1 exhibited an acceptable fit ($F = 4.268$, $p < 0.05$). Introducing this predictor produced an incremental R^2 of 7.7%, meaning that internal stakeholder pressure alone accounted for 7.7% of the variance in CSR practice. The ΔR^2 test confirmed significance ($\Delta F = 4.27$, $p < 0.05$; **Table 4**). According to Cohen's [96] framework, the computed $f^2 = 0.08$ reflects a medium effect size. These outcomes collectively validate Hypothesis 1, confirming a positive influence of internal stakeholder pressure on CSR.

This finding aligns with theoretical models and empirical studies emphasizing stakeholder influence on organizational performance and CSR orientation. Building upon the power–legitimacy–urgency framework [49, 51, 110], stakeholder groups exhibiting multiple attributes exert stronger pressures. Considering two internal primary groups—employees and owners—across these three attributes, results affirm the theoretical prediction.

Prior empirical studies show mixed patterns, ranging from negative [63] to null [33, 38, 51, 111] to positive associations [62, 112-118]. This study's results concur with those that reported a positive link, consistent also with national findings [18, 19].

Main effect: Organizational culture on CSR

As shown in **Table 4**, the regression analysis of the OC–CSR relationship yielded strong results ($R^2 = 0.821$, $F = 115.040$, $p < 0.05$; incremental $R^2 = 0.744$, $\Delta F = 208.45$, $p < 0.05$; B = 0.849, t = 14.44, SE = 0.059, $p < 0.05$; Cohen's $f^2 = 2.91$). This confirms that organizational culture exerts a highly significant positive effect on CSR, fully supporting H2.

Theoretical perspectives (e.g., Athanasopoulou & Selsky [35]; Maon *et al.* [64]; Swanson [119]) emphasize that OC substantially shapes social behavior within firms. When culture evolves into a "stakeholder culture" [53] and embraces "cultural embedment" [64] or "integration" [120], CSR practice strengthens correspondingly. Empirical evidence here

reinforces that position—demonstrated by a robust positive regression coefficient (B = 0.849, p < 0.05), a high correlation (r = 0.889, p < 0.01; **Table 2**), and a very large effect size ($f^2 = 2.91$; Cohen [96]; **Table 4**).

The results of this study are consistent with prior investigations that examined how organizational culture (OC) shapes corporate social responsibility (CSR) practices [66, 67, 121, 122]. Earlier research using the OCAI typology found that overall cultural orientation within firms meaningfully promotes broad CSR engagement [65] and CSR initiatives tailored toward specific stakeholder categories—including customers, employees, and communities [66]—along with environmentally focused CSR programs [66, 67, 123].

Moreover, findings from Shanak *et al.* [121], grounded in Denison's cultural framework [124], also confirmed a significant and favorable link between OC and CSR.

A different but related research line, based on the construct of stakeholder culture [53], has yielded similar empirical confirmation [122, 125]. Parallel evidence is also available from case-based analyses [126, 127]. However, such work is rarely found in local research contexts. One of the few domestic studies, conducted by Tsegaw and Yohannes [37], demonstrated that "the level of CSR practice […] is directly influenced by organizational culture" (p. 24).

Moderating effect of organizational culture

The moderation test showed that organizational culture significantly weakened the relationship between internal stakeholder pressure (ISP) and CSR outcomes. The regression outputs indicated that the full model achieved a high degree of explanatory power ($R^2 = 0.84$, $F = 85.91$, $p < 0.05$). An additional variance of 1.9% was explained by the interaction term ($\Delta R^2 = 0.019$; $\Delta F = 5.76$; $p < 0.05$), with a negative coefficient (B = −0.219, t = −2.40, SE = 0.091, $p < 0.05$; Cohen's $f^2 = 0.12$; **Table 4**), thereby confirming H3. For clearer interpretation, simple slope analyses and significance tests were generated **(Figure 4)** using the procedure recommended by Dawson [93].

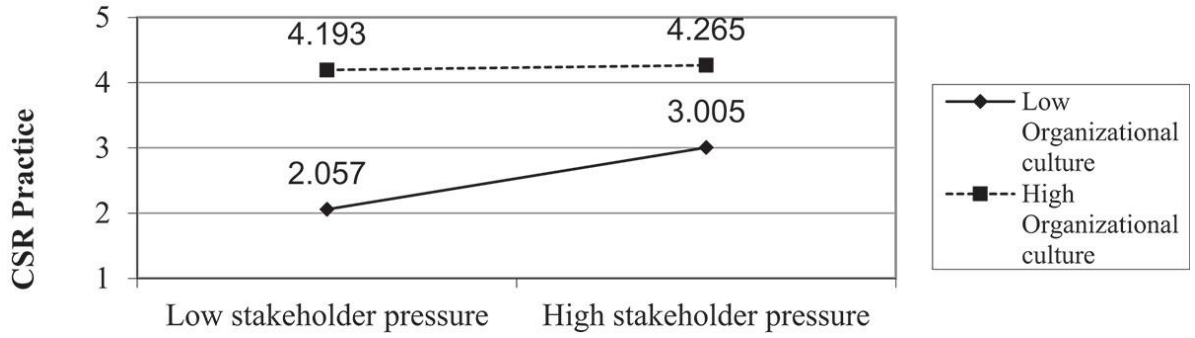

Figure 4. Organizational culture moderating the ISP–CSR relationship

Slopes computed following Dawson [93] indicated: low OC: Gradient = 0.474, t = 2.998, p = 0.003, and high OC: Gradient = 0.036, t = 0.248, p = 0.805.

The theoretical reasoning for this finding is rooted in research that emphasizes the conditional influence of OC on management and CSR-related outcomes [39]. Yet, earlier studies typically focused on particular cultural components rather than overall OC strength [38, 54].

This negative moderation effect may be interpreted through several theoretical frameworks, such as the CSR development model [64], the stakeholder culture framework [52, 53, 118, 122], the concept of cultural distinctiveness [55, 128], and the stakeholder management theory [129].

In organizations with weak cultural systems, the following patterns usually occur:

1. CSR is regarded mainly as an obligation or constraint, compelling stakeholders to apply pressure to protect their interests [64].
2. A deficiency in stakeholder-focused values causes increased internal demands [53].
3. The organization exhibits unclear cultural identity or direction [128].
4. Stakeholder-oriented value creation remains minimal [129].

Under these conditions, stakeholder influence becomes the driving force behind CSR, strengthening the link between ISP and CSR—meaning OC acts as a positive moderator when cultural strength is low.

In contrast, when a firm demonstrates highly established culture, characterized by "embedded CSR principles" [64], a "CSR-focused cultural ethos" [118], a clear cultural definition [128], and strong commitment to stakeholder well-being [129], the need for stakeholder pressure becomes marginal. CSR, in this situation, is naturally embedded in organizational routines. Consequently, as OC matures and becomes more integrated and stakeholder-centered, its role transitions from a moderator to a direct predictor of CSR behavior.

Implications of the Findings

Theoretical implications

To begin with, this research has provided fresh empirical support for the construct validity—including content, discriminant, convergent, and nomological aspects—of the three main constructs: stakeholder-oriented CSR, stakeholder pressure, and organizational culture. Secondly, it advances the long-discussed agenda of applying a stakeholder-based perspective to the conceptual and operational definitions of CSR [40-42]. Closely aligned with this contribution, it reinforces the argument that those who directly receive the benefits or impacts of CSR—the stakeholders themselves—should be actively engaged in assessing CSR performance [42].

Furthermore, this study enriches the theoretical discourse by offering moderation analysis, which remains underexplored in developing economies [36]. The principal theoretical contribution lies in validating the propositions of both Stakeholder Identification and Salience (SIS) Theory and the sociological view of organizational culture. Findings confirm that for key stakeholder groups, namely employees and owners, the presence of salient attributes significantly enhances CSR engagement. In relation to organizational culture, the evidence suggests that it functions as both a major determinant and a strong moderator of CSR activities.

Regarding theory refinement [24], this work holds special importance. The CSR field has often been criticized for overreliance on institutional and stakeholder theories [130]. Responding to calls for focusing on robust theoretical frameworks, this research highlights how stakeholder and cultural theories possess strong explanatory power and relevance in practical CSR contexts.

Practical implications

The outcomes of this investigation carry meaningful implications for management practice. To strengthen CSR engagement, organizational leaders should:

1. Actively monitor, understand, and respond to the needs and expectations of employees and owners (internal stakeholders' pressure).
2. Develop and sustain an inclusive organizational culture, as it can both strengthen and reshape CSR-related practices.
3. Recognize that organizational culture exerts a dual influence—directly affecting CSR outcomes and simultaneously interacting with stakeholder pressure to shape CSR behavior.

Conclusions, Limitations, and Future Research

Conclusions

This study primarily sought to examine how internal stakeholders' pressure and organizational culture—as organizational-level factors—influence CSR practices, drawing on stakeholder and cultural theories. Specifically, the objectives were to:

1. Evaluate how employees' and owners' pressures affect CSR practices.
2. Determine the direct effect of organizational culture on CSR practices.
3. Explore the moderating role of organizational culture in the internal stakeholder pressure–CSR relationship.

The findings revealed that both stakeholder pressure and organizational culture serve as significant drivers of CSR. The greater the internal pressure from employees and owners and the stronger the organizational culture, the more effective CSR practices become. Moreover, organizational culture not only exerts a direct effect but also moderates the connection between stakeholder pressure and CSR. A weak or underdeveloped culture amplifies the influence of stakeholder pressure, whereas a strong culture diminishes it. Overall, the study accomplished its objectives and confirmed that organizational-level elements act as enabling factors for CSR enhancement, giving further empirical backing to both stakeholder and cultural theoretical models.

Limitations of the study

Despite its theoretical and empirical contributions, this research has certain boundaries. Firstly, its scope was confined to large manufacturing firms located in the Amhara region of Ethiopia. Thus, the results may not fully generalize to other business sectors or smaller-scale enterprises. Secondly, the data were cross-sectional, although the literature emphasizes the advantages of longitudinal designs [24, 36]. Collecting longitudinal data was not feasible due to resource and logistical constraints. Thirdly, even though mixed-methods approaches are encouraged [131], the study focused solely on quantitative methods, as its main aim was to test causal relationships.

Recommendations for future research

This research opens several pathways for future exploration. First, similar studies should be replicated in alternative contexts or with modified designs to test the robustness of findings. Second, following Wood's [43] model of Corporate Social Performance (CSP), future work could extend the focus beyond the performance dimension to include principles and processes of CSR, which were not addressed in the current study [43, 126]. Third, further studies may examine how the same

independent variables—employees' pressure, owners' pressure, and organizational culture—affect specific stakeholder-oriented CSR domains, such as employee-focused CSR, customer-focused CSR, and community-related CSR.

Future research should also refine CSR's operationalization through context-specific or stakeholder-specific frameworks and attempt replication with methodological adjustments. Additional inquiry could narrow its thematic scope for better clarity.

1. Instead of interchanging various CSR-related concepts, researchers should consistently apply Carroll's [11] CSR model to minimize conceptual ambiguity [80, 132].
2. Upcoming research should emphasize multilevel analyses [39] that examine contextual and organizational dynamics influencing CSR performance, avoiding long-standing normative debates [8].
3. Finally, CSR conceptualization and measurement need to be better aligned with stakeholder theory, ensuring theoretical consistency and practical applicability.

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