

The Impact of Internal Corporate Social Responsibility on Job Satisfaction within the Banking Sector in Sudan

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Abstract:

This study attempts to investigate the relationship between internal CSR practices and job satisfaction (JS) based on the stakeholder theory (ST). Specifically, we examine the impact of eight dimensions of internal CSR practices on JS: (namely: training and career development, health and safety, employees' right, employees' welfare, vacation entitlement, social work environment, workplace diversity and disabled support). The proposed model was tested on a sample of 375 employees working in the banking sector in Sudan. Exploratory factor analysis, reliability assessment and regression were applied to analyze the data. The findings of this study indicate that **internal CSR** positively influenced **JS** of employees. Specifically, there are statistically significant positive relation between (training and career development, health and safety, social work environment, employees' right, employees' welfare and workplace diversity) and **JS**. Moreover, the results show there are no statistically significant positive relations between (vacation entitlement and disabled support) and **JS**. The Study is economic legal , and ethical responses benefit employees directly while discretionary responsibility benefits them indirectly .

Key words: Internal corporate social responsibility (CSR), Job satisfaction, Banking Sector in Sudan.

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1-Introduction :

Employees are more and more conscious of the widening obligations of firms towards the society. This means that they nowadays perceive corporate social responsibility as one of the important issues to be considered by the employers. If awareness about the issue is growing it may result in influences on the employees' attitudes and behaviors. Among other factors, satisfaction with different aspects of job can be affected, a matter we would like to investigate in the current paper.

Corporate Social Responsibility (**CSR**) has become a very important issue for banking sector to address, especially when many scandals in the banking sector had been revealed since the beginning of the new millennium (e.g..Bank of Credit and Commerce International (BCCI). These scandals have resulted in a slide in the level of trust that banks used to enjoy with the stakeholders. Henceforth, banks have begun to realize that a successful business is not only concerned with the economic aspects of organizational activity (i.e., profitability and growth) but also, in the "*actions that appear to further some social good, beyond the interests of the firm and that which is required by law*" (McWilliams et al., 2006).

The present paper, therefore, outlines a research that aims to investigate the relationship between **internal CSR**, namely: training and career development employees' rights, health and safety, social work environment and workplace diversify and job satisfaction (**JS**) within the banking sector in Sudan. Demonstrating the relationship between **internal CSR** practices will support the contention that a positive **internal CSR** practices may be beneficial to business organizations in general and banking sector in particular.

2- Literature Review and Previous Studies:

CSR has certainly brought about many improvements to the business world, especially in various practices related to the environment and also issues pertaining to discrimination and abuse in the work place. Basically the reason for **CSR** in gaining much importance is due to the fact that it is related to the well-being of all stakeholders in the organization since it has gained a foothold within the company itself, specifically in the area of

human resources (Fuentes-García et al., 2008). In addition, it involves social responsibility practices for employees especially in the area of their safety, health and well-being, training and participation in the business, equality of opportunities and work-family relationship (Vives, 2006).

In Europe, the European Commission, (2001) had issued a Green Paper on promoting a European framework for **CSR**. The Green Paper endeavored to encourage companies to adopt the "triple bottom-line" approach and pay attention to social and environmental issues in addition to economic goals. It also highlights the materializations of **CSR** in the form of responsible and nondiscriminatory practices as well as the transparency of information in a company with life-long training for the employees.

According to Rothmann and Coetzer, (2002), **JS** among employees is an indicator of organizational effectiveness, and it is influenced by organizational and personal factors. Most employers realize that the optimal functioning of their organization depends in part on the level of **JS** of employees, hence, the emergence of the statement, "*Happy employees are productive employees*" (Saari and Judge, 2004). For performance to be optimal, an employee's full potential is needed at all levels in organizations; this emphasizes the importance of employees' **JS** (Rothmann and Coetzer, 2002). For the purposes of this paper, nine facets of **JS** were identified namely; pay, promotion, supervision, benefits, contingent rewards, operating procedures, co-workers, nature of the work and communication (Spector, 1997).

Ho (2007) found that when the companies value emphasize **CSR** and let the employee understand its current implementation status within the company, the employee's **JS** and organizational commitment tend to be enhanced. Kao, S-Chen et al., (2009) found that when an enterprise fulfills its duty of **CSR**, the employee's **JS** and organizational commitment can be enhanced and, accordingly, the employee's work performance may improve.

Current studies have examined the relation between employees' perception of **CSR** and their **JS** (Jose &Thibodeaux 1999, Valentine & Barnett 2003, Trevino &Nelson, 2004). More recently, researchers have proven that

employees' perceived **CSR** are positively related to **JS**, with a large number of samples from various industrial areas, employees **JS** is found to be higher in organizations that are perceived to be socially responsible, and this finding further confirms the effect of **CSR** perception on **JS** (valentine & Fleischman, 2008).

Employees are considered as a primary stakeholder group and as noted by Greenberg, (2002). They are identified as relatively highly salient stakeholders to whom the firm owes a perfect duty, which means that they have high power and legitimacy to influence the firm. Thus, we can say, paraphrasing McWilliams and Siegel, (2001) that "employees are another source of stakeholder demand for **CSR**. For example, they tend to support progressive labor relations policies, safety, financial security, and workplace amenities, such as childcare. Workers are searching for signals that managers are responding to causes they support." According to Tuzzolino and Armandi, (1981), satisfying employees' expectations will lead to improved job attitudes and increased productivity, which is good for the company, but it has to be pointed out that this effect is mediated through employees' well-being.

Previous studies have focused mostly on the relationship between **CSR** and the customer, but currently there are more and more scholars who have focused their research on the study of the influence of **CSR** on the internal related person of the enterprise, namely, the employee. Therefore, this research aims to study the influence of **CSR** perceptions of the **JS**. It is widely recognized that managers must satisfy a variety of stakeholders who can influence firm outcomes. According to the stakeholder view, it is beneficial for the firm to engage certain activities of **CSR** that stakeholders perceive to be important, because otherwise these groups might withdraw their support for the firm. Consequently, a number of managers have understood the importance of socially responsible initiatives as representing opportunities for more efficient management of their human resources.

Thus, based on the previous studies, this study raises the following question:

* What is the relationship between internal **CSR** and **JS** of employees within the banking sector in Sudan?.

3- Research Methodology :

3-1 Participants and Procedures :

Primary data was collected through questionnaires administered to a sample of banks employees selected according to the probability sampling techniques. The researcher also used Disproportionate Stratified Random Sampling because some stratum is over-represented and some are less-represented (e.g. total number of employees in Financial Investment Bank are only **7 employees** and total number of employees in Agricultural Bank are **2106 employees**). The sample size decision should be guided by a consideration of the resource constraints such as limited money, limited time, and availability of qualified personnel for data collection (Sekaran and Bougie, 2010). The distribution of all banks employees' questionnaires (**400**) was administered by the researcher where respondents were asked to return completed questionnaires to the researcher after one week through the bank. This may have made some employees a bit reserved in their responses. However, **380** questionnaires were collected of which (**375 questionnaires**) were completed and valid for analysis.

3-2 Respondents' Profile :

Table (1) below shows the respondents' profile. The respondents comprised of **375** employees within the banking sector in Sudan. As expected, males within the banking sector in Sudan constitute **52.5%** and females constitute **47.5%**. This could be due to the fact that traditional ideology of Arab culture which continues to dominate the lives of women and to isolate them from activities outside the family (Manasra, 1993). In addition, **8.0%** were aged less than **20** years, **32.3%** between **20–30** years, **36.8%** between **30–40** years, **27.2%** between **40–50** years, and **2.9%** of respondents were aged **50–60** years. More than half of the respondents, **68.5%** were married, **27.2%** were single and **4.3%** were other. Of the study subjects, **10.4 %** had worked in their bank for a year or less, **25.1%** between **1** and **4** years, **32%** between **4** and **7** years, **23.7%** between **7** and **10** years and the organizational tenures of **8.8%** of the sample were **10** years and above. A total of **9** employees were educated to high School diploma level or less, **236** subjects were university-graduates and **130** employees were postgraduates.

Table No (1)
Respondents' Profile

Categories	Frequency	Percent%
Employees' Experience		
Less than one year	39	10.4%
1 year and less than 4 years	94	25.1%
4 years and less than 7 years	120	32%
7 years and less than 10 years	89	23.7%
10 years and more	33	8.8%
Employees' Age		
Less than 21 years	3	8%
21 to 30 years	121	32.3%
31 to 40 years	138	36.8%
41 to 50 years	102	27.2%
51 to 60 years	11	2.9%
Employees' Gender		
Male	197	52.5%
Female	178	47.5%
Employees' Marital Status		
Single	102	27.2%
Married	257	68.5%
Other	16	4.3%
Employees' Educational Level		
High Secondary School	0	0%
High School Diploma	9	2.4%
University Education	236	62.9%
Post Graduate Education	130	34.7%

Source: Prepared By the Researcher for this Study

3-3 Reliability Analysis of the Instrument :

This study uses the most popular test of inter-item consistency reliability, Cronbach's Alpha coefficient, which is usually used in multipoint scaled items. As exhibited in **Table (2)**, all the resulting scales are sufficiently reliable, with an overall alpha of .96 for all the items, which is quite satisfactory and meet the reliability requirements.

As **Table (2)** indicates, the Cronbach's Alpha shows that the selected sets of questions relate to each other strongly as reflected in the high values of alphas. Consequently, all these sets will be subjected to factor analysis.

Table No (2)
Scale Reliability Test of the Questionnaires

Variables	Items	Alpha Cronbach %
Training and Career Development	7	89.%
Employees' Rights	8	81.%
Health and Safety	6	8.2%
Social Work Environment	7	.77%
Workplace Diversity	7	8.4%
Job Satisfaction	8	8.6%
Total Reliability of the Model	.43%	.91%

Source: Prepared By the Researcher for this Study.

3-4 Exploratory Factor Analysis :

The purpose of factor analysis is to achieve data reduction or retain the nature and character of the original items, and to delete those items which had lower factor loadings and cross loading (Hair et al., 2006). The original questionnaire had five items measuring the independent variable (internal corporate social responsibility), seven questions for training and career development, eight questions for employees' rights, six questions for health and safety, seven questions for social work environment and seven questions for workplace diversity.

The factor analysis results indicate that the measure of Kaiser-Meyer-Olkin (**KMO**) was **.896** which exceeded the cutoff point of **.50**. Bartlett's test of Sphericity is a chi-square test of determinant of the correlation matrix and assume the variables are non linear. For this study ($\chi^2 = 7577.909$, $df=595$, **sig.= .000**) indicates that the sample used in this study for factor analysis is adequate. In other words, there is sufficient number of significant intercorrelation for factor analysis. **Table (3)** shows result of **KMO** and Bartlett's Test of the **internal CSR**.

Table No (3)
KMO and Bartlett's Test of the Internal Corporate Social responsibility

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.896
Bartlett's Test of Sphericity	Approx. Chi-Square	7577.909
	Df	595
	Sig.	.000

Source: Prepared By the Researcher for this Study.

The results of the factor analysis show eight factor loadings. Factor one has a high loading on training and career development with factors loadings between .78 and .61. Thus the original name for this factor is retained. Whereas, the variable of employees' right is divided into two factors, thus the original name for factor three is retained "employees' rights", with factors loadings Q15= .83, Q16=.67, Q14=.64. However Q13 and Q14 formed on factor two with factors loadings of 75 .65, accordingly, this factor is renamed as vacation entitlement. Q10 and 11 were eliminated because their coefficients were less than 0.50.

Health and safety questions Q17, Q18, Q19, and Q20, form factor four with factors loadings between .73 and .63. Thus the original name for this factor "health and safety" is retained. While Q21 and Q22 were eliminated because the values of their coefficient were less than 0.50.

The variable of social work environment is divided into two factors. Thus the original name for factor five is retained "social work environment", with factors loadings Q27= .78, Q29=.76, Q29 =.66 and Q28=.65. The Q25, Q24 and Q26 form factor six with factors loadings .78, .72 and .64 respectively. This factor is renamed as "employees' welfare".

Finally, variable 5, workplace diversity is divided into two factors factor seven and factor eight. Thus, the original name for factor seven is retained as "workplace diversity", and form with factors loadings Q30=.78, Q31=.69, Q32=.58 and Q36=.51. The Q34, Q35 and Q33 form factor eight with factors loadings .89, .88 and .87, respectively, this factor is renamed as "disabled support".

Table No (4)
Principal Component Analysis of the Independent Variable
(Varimax Rotation)

	Variables and Questions	Factor Loading							
		F1	F2	F3	F4	F5	F6	F7	F8
	Training and Career Development								
Q1		.78							
Q2		.78							
Q3		.72							
Q5		.69							
Q6		.63							
Q7		.62							
Q4		.61							
	Vacation Entitlement :								
Q13			.75						
Q12			.65						
	Employees' Rights :								
Q15				.83					
Q16				.67					
Q14				.64					
	Health and Safely :								
Q18					.73				
Q19					.66				
Q20					.63				
Q17					.63				
	Social Work Environment								
Q27						.78			
Q29						.76			
Q23						.66			
Q28						.65			
	Employees' Welfare								
Q25							.78		
Q24							.72		
Q26							.64		
	Workplace Diversity :								
Q30								.78	
Q31								.69	
Q32								.58	

Q36								.51	
	Disabled Support :								
Q34									.89
Q35									.88
Q33									.87
	Dropped :-								
	Employees' Rights:								
Q9									
Q10									
Q11									
	Health and Safety :								
Q21									
Q22									
	Extraction Explained (Variance)	31.98	8.19	6.59	5.63	3.76	3.66	3.40	3.11
	Extraction Explained (Cumulative)	31.98	40.17	46.77	52.40	56.17	59.83	63.24	66.36
	Rotation Explained (Variance)	13.36	10.79	8.25	7.85	7.28	6.58	6.50	5.73
	Rotation Explained (Cumulative)	13.36	24.16	32.41	40.26	47.54	54.13	60.63	66.36
	Cronbach Alpha %	89%	67%	74%	82%	80%	73%	76%	77%

Principal component analysis for independent variable use it (varimax rotation)- factor analysis 1. Values below .5 suppressed

Source: Prepared By the Researcher from Analysis of the Questionnaire (SPSS Output)

The results show that the loading values of most of the items exceed the cut-off level (**0.5**), which means that the eight variables are valid and their factor loadings are greater than 0.5 and explain 66.36% of the variances. In addition, the results confirm the existence of eight factors with values greater than 1.0.

As a result, the questions that load highly on factor one; are related to “training and career development”. Therefore we may label this factor “training and career development”, while the questions that load highly on factor two, seem related to “vacation entitlement”, therefore we might label

this factor vacation entitlement. The three questions that highly load on factor three; all are related to employees' rights. Therefore we may label this factor "employees' rights".

The questions that load highly on factor four are related to health and safety, and therefore we may label this factor is "health and safety". Four questions that load highly on factor five, all are related to "social work environment", and therefore we may label this factor "social work environment".

The questions that load highly on factor six are related to employee's welfare; therefore we can label this factor "employees welfare". The four questions that load highly on factor seven, all are related to workplace diversity; therefore we may label this factor "workplace diversity".

Finally, the questions that load highly on factor eight, are related to disabled support; therefore we can label this factor "disabled support".

From **Table (4)** above these eight factors cumulatively capture about 66.36% of the variance in the data. Before rotation, factor one account for 31.98% considerably, more variance than the remaining seven (compared to, 8.19%, 6.59%, 5.63%, 3.76%, 3.66%, 3.40% and 3.11% respectively). However, after extraction it represents only 13.36 of variance (compared to, 10.79%, 8.25%, 7.85%, 7.28%, 6.58%, 6.50% and 5.73% respectively).

From the result of the factor analysis, the internal corporate social responsibility variables had been changed to eight variables instead of five variables, and these variables are; (training and career development, vacation entitlement, employees' rights, health and safety, social work environment, employees' welfare, workplace diversity and disabled support).

Consequently, the new and changed hypotheses are:

H1: There is a statistically significant positive relationship between internal corporate social responsibility (CSR) and job satisfaction (JS) :

H1.1: There is a statistically significant positive relationship between training and career development and **JS** .

H1.2: There is a statistically significant positive relationship between vacation entitlement and **JS** .

H1.3: There is a statistically significant positive relationship between employees' rights and **JS**.

H1.4: There is a statistically significant positive relationship between health and safety and **JS**.

H1.5: There is a statistically significant positive relationship between work social environment and **JS** .

H1.6: There is a statistically significant positive relationship between employees' welfare and **JS**.

H1.7: There is a statistically significant positive relationship between workplace diversity and **JS** .

H1.8: There is a statistically significant positive relationship between disabled support and **JS**

3-5 Correlation Analysis among all Variables in the Model :

Table (5) below also illustrates the significant and positive relationship between **internal CSR** components (namely; training and career development, vacation entitlement, employees' rights, health and safety, social work environment, employees' welfare, workplace diversity and disabled support) and **JS**. Therefore, multicollinearity is not a serious problem in this study .

Table No (5)
Inter-Correlations among all Variables in the Model (N=375)

	TCD	VE	ER	HS	SWE	EW	WPD	DS	JS
TCD	1	.438(**)	.455(**)	.591(**)	.350(**)	.361(**)	.476(**)	.393(**)	.539(**)
P		(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)
VE	.438(**)	1	.441(**)	.479(**)	.433(**)	.200(**)	.363(**)	.288(**)	.387(**)
P	(.000)		(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)
ER	.455(**)	.441(**)	1	.484(**)	.421(**)	.212(**)	.266(**)	.239(**)	.427(**)
P	(.000)	(.000)		(.000)	(.000)	(.000)	(.000)	(.000)	(.000)
HS	.591(**)	.479(**)	.484(**)	1	.433(**)	.300(**)	.411(**)	.340(**)	.491(**)
P	(.000)	(.000)	(.000)		(.000)	(.000)	(.000)	(.000)	(.000)
SWE	.350(**)	.433(**)	.421(**)	.433(**)	1	.297(**)	.317(**)	.231(**)	.380(**)
P	(.000)	(.000)	(.000)	(.000)		(.000)	(.000)	(.000)	(.000)
EW	.361(**)	.200(**)	.212(**)	.300(**)	.297(**)	1	.449(**)	.222(**)	.384(**)
P	(.000)	(.000)	(.000)	(.000)	(.000)		(.000)	(.000)	(.000)
WPD	.476(**)	.363(**)	.266(**)	.411(**)	.317(**)	.449(**)	1	.432(**)	.456(**)
P	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)		(.000)	(.000)
DS	.393(**)	.288(**)	.239(**)	.340(**)	.231(**)	.222(**)	.432(**)	1	.249(**)
P	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)		(.000)
JS	.539(**)	.387(**)	.427(**)	.491(**)	.380(**)	.384(**)	.456(**)	.249(**)	1
P	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	

** . Correlation is significant at the 1% level (2-tailed).

3-6 Hypotheses Testing of Internal Corporate Social Responsibility (CSR) Components with Job Satisfaction (JS) :

Multiple linear regression equation is used with **JS** as dependent variable. Then the equation tests the influence of independent variables (namely; training and career development, vacation entitlement, employees' rights, health and safety, social work environment, employees' welfare, workplace diversity and disabled support) on **JS** .

Table (6) below shows the results of the regression equation testing the influence of **internal CSR** components (namely; training and career development, vacation entitlement, employees' rights, health and safety, social work environment, employees' welfare, workplace diversity and disabled support) on **JS**. Obviously, from **Table (6)**, **internal CSR** components cumulatively contributed 64.7% of the variance. Clearly, the eight drivers of **internal CSR** are positively correlated with **JS** (41.8% **JS**). The adjusted **R²** in the model is (40.5%) which is the coefficients of determination adjusted for the number of independent variables and the sample size to account for diminishing returns where after the first few variables, additional independent variables do not make much contribution .

Table (6)
Regression Analysis of Internal Corporate Social Responsibility and
Job Satisfaction

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square	F	df1	df2	Sig. F
1	.647	.418	.405	.51156	68.85	32.88	8	366	.00*
a. Predictors: (Constant), Training and Career Development, Vacation Entitlement, Employees' Rights, Health and Safety, Social Work Environment, Employees' Welfare, Workplace Diversity and Disabled Support.									
b. Dependent Variable: Job Satisfaction *significant at 1% level									

Source: Prepared By the Researcher for this Study .

Table (6) above shows an **F** value of (32.88) at ($p=0.00$) level of significance. This result accepts the hypothesis that **internal CSR** components have a statistically significant positive direct effect on **JS**.

Moreover, the regression coefficients in **Table (7)** below indicates that among these independent variables, training and career development was the most important in explaining the variance in **JS** ($\beta=.243$) ($t= 4.423$, and $P\text{-value}=0.00$), followed by workplace diversity ($\beta=.174$) ($t= 3.39$, and $P\text{-value}=0.00$) and employees' rights ($\beta=.13$) ($t= 2.78$, and $P\text{-value}=0.00$). Finally, health and safety and employees' welfare have the beta coefficient & t-value $\{(\beta=.13) (t= 2.45, \text{ and } P\text{-value}=0.01)\}$ and $\{(\beta=.13) (t= 2.82, \text{ and } P\text{-value}=0.00)\}$ respectively. However, social work environment is marginally significant ($\beta=.07$) ($t= 1.63$, and $P\text{-value}=0.10$) at level **10%** .

Table (7)
Coefficients of Internal Corporate Social Responsibility Drivers on Job Satisfaction

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.85	.20		4.15	.00*
	Training and Career Development	.21	.04	.24	4.42	.00*
	Vacation Entitlement	.03	.03	.05	1.01	.31
	Employees' Rights	.12	.04	.13	2.78	.00*
	Health and Safety	.12	.05	.13	2.45	.01**
	Social Work Environment	.08	.05	.07	1.63	.10***
	Employees' Welfare	.10	.03	.13	2.82	.00*
	Workplace Diversity	.15	.04	.17	3.39	.00*
	Disabled Support	-.04	.03	-.061	-1.340	.181
Dependent Variable: Job Satisfaction *significant at 1% level **significant at 5% level ***significant at 10% level						

Source: Prepared By the Researcher for this Study

The **t** statistics test in **Table (7)** above shows a statically significant positive relationship between **internal CSR** components (namely; training and career development, employees' rights, health and safety, employees' welfare, workplace diversity and social work environment) and **JS**. The hypotheses relating to these Factors were accepted, but vacation entitlement and disabled support were rejected because it shows no significant impact on **JS**. Thus, we can summarize the results of hypotheses testing as follows:

Table (8)
Hypotheses Testing of Internal Corporate Social Responsibility and Job Satisfaction

No.	Statement of Hypotheses Result	
H2.1	There is a statistically significant positive relation between training and career development and JS .	Accepted
H2.2	There is a statistically significant positive relation between vacation entitlement and JS .	Rejected
H2.3	There is a statistically significant positive relation between employees' rights and JS .	Accepted
H2.4	There is a statistically significant positive relation between health and safety and JS .	Accepted
H2.5	There is a statistically significant positive relation between social work environment and JS .	Accepted
H2.6	There is a statistically significant positive relation between employees' welfare and JS .	Accepted
H2.7	There is a statistically significant positive relation between workplace diversity and JS .	Accepted
H2.8	There is a statistically significant positive relation between disabled support and JS .	Rejected

Source : Compiled by the Researcher for the purpose of this Study

4- Research Findings :

There has been a great deal of interest in **internal CSR** in recent years especially among academic researchers and practitioners. The findings of this study show that six dimensions of **internal CSR** practice (i.e. training and career development, employees' rights, health and safety, social work environment, employees' welfare and workplace diversity) are significantly and positively related to **JS**.

More specifically, findings of this study indicate a significant positive relationship between training and career development and **JS** (**B=.24, sig=.00**). This finding is similar to Wagner, (2000), who suggested that companies utilizing employee development programs are experiencing higher employee satisfaction and lower turnover rates.

Moreover, the findings of the study indicate that there is a significant positive relationship between (employees' right, health and safety and employees' welfare) and **JS** (**B=.137, sig=.006, B=.134, sig=.015 and B=.130, sig=.005 respectively**). These findings are consistent with those of previous researches by Glavas and Piderit (2009) and Lin (2009) who found that employees were more satisfied when they perceive their companies practicing good corporate citizenship (e.g., employees' right, health and safety and employees' welfare). This leads to the conclusion that availability of these **internal CSR** components in Sudanese banks leads to satisfaction and loyalty of employees.

5- Conclusions, Implications and Future Research :

This study attempts to find out the extent of adoption of **internal CSR** practices in the banking sector in Sudan, as well as the relationship between **internal CSR** and **JS**.

The results of this study imply that economic responsibility, legal responsibility and ethical responsibility are directly be beneficial to employees , while discretionary responsibility will benefit employees indirectly. Each **CSR** dimensions bring about on advantage to organizations. As results, the management should be considering to all aspect of **CSR** cultural characteristics.

The contributions of this study are: **firstly**, it focuses on the concept of **internal CSR** and determined the fundamental components related to it. Hence, this study adds to knowledge in the area of **CSR** particularly **internal CSR** literature and provides base for future research on this concept. **Secondly**, this study contributes to the body of literature concerning the influence of **internal CSR** practices on employees' **JS** in the population of employees within the banking sector in of Sudan. **Thirdly**, it provides further empirical evidence and validates the stakeholder theory McWilliams and Siegel (2001), in the employer-employee relationship, by investigating the relationship between **internal CSR** and **JS**. Thus, this study extends knowledge regarding the impact of **CSR** particularly **internal CSR** on employee attitude and behavior. **Fourthly**, it examines the impact of various dimensions of **internal CSR** on **JS** in a developing countries business environment, the banking sector in Sudan. Specifically, this study

answers the call by ALshbiel and AL-Awawdeh (2011); Ali et al. (2010); Aguilera et al. (2007); Campbell (2006) and Suwaidan et al. (2004) for more studies to address the relationship between **CSR** activities and **JS** in emerging economies. **Finally**, the results of this study imply that economic responsibility, legal responsibility and ethical responsibility are expected to be beneficial to employees directly, while discretionary responsibility may benefit employees indirectly. Each **CSR** dimension brings about advantage to the organization.

This study chooses employees within the banking sector in Sudan. Future studies may extend the investigation of the various sectors (health, educational and industrial sector) and countries to obtain more general findings. Moreover, in-depth interviews with employees will be helpful, especially because **internal CSR** practices may vary according to sector and country. Future research works also may investigate the effects of **internal CSR** on **JS** using a multiple respondent's at different levels in the organization. This may help to understand how **internal CSR** practices affect employee's attitude and behavior. Future research may reconsider the conceptual model used in this study with a larger sample size so that the results can be generalized to a larger population number.

Appendix:

No.	Statement of Questions
Training and Career Development:	
Q1	Your bank allows employees time to learn new skills that prepare them for future jobs .
Q2	Your bank provides support when employees decide to enroll in ongoing training .
Q3	Your bank trains employees on skills that prepare them for future jobs and career development .
Q5	Your bank provides a systematic programs that regularly assesses employees skills and interest.
Q6	Your bank is fully supportive of career –management programs for all employees
Q7	Your bank provides career consulting and planning assistance to employees .
Q4	Your bank to ensure complete confidentiality for employees to consult their supervisors
Vacation Entitlement	
Q13	your bank is keen to provide paid leave for all employees .
Q12	I have freedom to use annual leave , when I wish.
Employees' Rights	
Q15	Your bank avoids monitoring employees via electronic means (Surveillance , cameras fingerprint at entry and exit... etc) .
Q16	Your bank avoids firing employees without cause .
Q14	Your bank requires employees to work a reasonable number of working hours .
Health and Safely	
Q18	Your bank provides a comfortable healthy and safety working environment .
Q19	Your bank provides professional consulting services that support employees well-being .
Q20	Bank encourages employees to take preventive measures to maintain the health and safety
Q17	your bank provides electronic devices conform to the specifications and standards of safety and security (e.g, acceptable radiation levels and ergonomic keypads...etc)
Social Work Environment	
Q27	Your bank provides employees with child care facilities during working hours (e.g. Kindergartens) .
Q29	Your bank is keen to provide special facilities for staff to spend a period of rest during work .
Q23	Your bank offers employees the opportunity to obtain membership of social clubs .



Q28	Your bank is keen on the participation of its employees in the decision-making process concerning the implementation of programs and social activities .
Employees' Welfare	
Q25	Your bank supports employees (female) to fill the jobs and administrative positions
Q24	Your bank conducts diversity training programs with compulsory participation for all employees.
Q26	Your bank does not mind recruiting disabilities people .
Workplace Diversity	
Q30	Your bank treats all jobs applicants fairly irrespective of an individuals' race , sex and religion .
Q31	Your bank conducts diversity training programs with compulsory participation for all employees.
Q32	Your bank supports employees (female) to fill the jobs and administrative positions
36	Your bank ensures employees diversity in teams of gender (male and female) in the workplace .
Disabled Support	
34	Bank held's workshops to achieve adjustment among healthy employees and colleagues with disabilities .
35	Bank offers special programs that provide Consulting and practical experience for employees with disabilities .
33	Your bank does not mind recruiting disabilities people .
Dropped	
Employees' Rights	
Q9	Your bank provides equal opportunities for all employees (e.g. training , scholarship , qualifying..etc)
Q10	Your bank pays proportionate salary to the effort that expended at works .
Q11	Your bank provides fair compensation for all employees .
Health and Safety	
Q21	Your bank provides health and safety training and workshops for all employees .
Q22	Your bank provides medical insurance for all employees .

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