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Unveiling the nexus: exploring the relationship between UAE corporate social responsibility laws and employee sustainability

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Abstract

Purpose – This study aims to examine the corporate social responsibility (CSR)-employee sustainability nexus from a legal perspective, focusing on CSR regulation in the UAE and its impact on workplace well-being, professional development and broader socioeconomic outcomes.

Design/methodology/approach – This study uses a narrative literature review to assess the literature, identify deficits in current knowledge and establish desk research findings on CSR's effect on employee sustainability, particularly in the legal context of the UAE. This study uses a narrative literature review as the primary research method to analyze the CSR-employee sustainability relationship under UAE CSR legislation.

Findings – A key conclusion drawn from this study is the urgent need to transition CSR compliance from voluntary to mandatory based on legal and moral requirements. Increased transparency is needed not only on the corporate level but also to make real changes regarding employees' sustainable activities. In this way, social responsibility will be placed into rules and regulations that will ensure corporations are able to advance initiatives that have the potential to foster employee well-being, engagement and long-term career development. This study also emphasizes the need to establish more precise and more enforceable boundaries for CSR. Corporate responsibility should no longer be seen as optional or negotiable but integrated as a fundamental aspect of business operations.

Originality/value – The contributions of this study are twofold. First, it deepens the insight into CSR as the system of governance, which is presented both as the voluntary management system that regulates the company's relations with the external environment and as the legal framework enforced to address external challenges effectively. Second, it situates employee sustainability in this governance framework as a way of showing how the legal and institutional environments condition CSR-HRM-sustainability relationships. This approach not only fills critical research gaps but also provides actionable insights for policymakers and practitioners seeking to improve organizational sustainability.

Keywords Human resource management, Human rights, Corporate accountability, Human resources management, Legal frameworks, Workplace well-being, Employee sustainability, UAE corporate social responsibility laws

Paper type Conceptual paper

Introduction

Corporate social responsibility (CSR) has become an essential element of contemporary business strategy, enabling companies to align their goals with societal values. Historically developed as a concept that considered the adverse effects of business operations on the external environment, CSR has become a broad concept that includes environmental, social and governance factors (Carroll, 1991). It is a testament to the growing understanding of

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executives and shareholders that lasting value creation for business is also the creation of value for business and society (Aarthi and Sahu, 2021). Today, CSR is regarded by companies not only as a regulation requirement but also as a strategic investment that has become indispensable for companies seeking competitive positioning in a global economy (AlDhaen, 2022).

However, as CSR's scope has expanded, so has its complexity. Definitions of the concept, for example, Howard Bowen notes CSR to be an organization's responsibility to act in the interest of society (Bowen, 2013). As CSR practices broadened, so did its interpretations. For some companies, the focus is on environmental sustainability; for others, it is on charity, fair treatment of workers or active participation as members of the community (Arora *et al.*, 2020, or Čertanec, 2019). This variation underlines the fact that CSR is a phenomenon that cannot be clearly defined, and there is no agreed-upon model for its implementation at this point.

A key evolution in CSR has been its intersection with human resource management (HRM), emphasizing the role of HRM in driving CSR initiatives. In the current world, HRM has emerged as a significant contributor to CSR objectives, especially in the areas of employees, employee relations and employee health (Herrera and de las Heras-Rosas, 2020). Initially, sustainability research mainly covered environmental issues, but it has increasingly expanded to include social and economic aspects of sustainability, signifying the interrelatedness of the organizational and social systems (AlDhaen, 2022). This shift leads to a critical inquiry: How can organizations balance these multiple dimensions to achieve integrated, sustainable outcomes?

This complex interplay is further shaped by institutional and contextual factors that influence how CSR and HRM strategies are developed and implemented. In UAE, everything associated with CSR practices is strictly regulated by the applicable set of laws, and thus, the case of UAE can provide quite a contrasting view on what CSR and sustainability are. The UAE's laws of CSR demand business donations to social, environmental and charitable causes as a strategy for the country's vision for sustainable development (Jamali *et al.*, 2024). However, the exact effect of these regulations on employee sustainability, which is regarded as the employment policies and practices that safeguard, optimize and enhance the workforce for sustainable improved productivity, has not been extensively investigated (Gond and Moser, 2019). This paper seeks to fill this gap by exploring CSR and employee sustainability within the UAE context with a focus on how legal factors moderate the relationship. Employee sustainability encompasses various dimensions, including work-life balance, health and well-being, diversity and inclusion, professional development and employee engagement (Gond and Moser, 2019). Although these dimensions correlate well with many of the CSR goals, little is known about how legal frameworks influence their implementation within organizations.

While previous studies have focused on the mediation of employees in the implementation of CSR strategies, the influence of institutional frameworks on this relationship has received limited attention (Čertanec, 2019). Human resources (HR) departments across multiple organizational levels are a primary driver of CSR initiatives such as policy development, strategic integration and implementation. (Arora *et al.*, 2020). Research findings have illustrated that sustainability moderates the relationship between CSR and HRM, enhancing organizational performance and positive social effects (Herrera and de las Heras-Rosas, 2020; Yan *et al.*, 2022). Nevertheless, the nature of this relationship and the organizational processes that support it are still insufficiently researched. This conceptual paper aims to address these gaps by examining how CSR laws in the UAE moderate the CSR interventions-employee sustainability outcomes nexus. Specifically, it focuses on how legal systems govern practices that promote improved employee health and organizational performance, skill development and socioeconomic justice. By synthesizing insights from CSR, HRM and sustainability literature, the paper aims to develop a comprehensive framework that bridges theoretical and practical perspectives.

The contributions of this paper are twofold. First, it deepens the insight into CSR as the system of governance, which is presented both as the voluntary management system that regulates the company's relations with the external environment and as the legal framework enforced to address external challenges effectively. Second, it situates employee sustainability in this governance framework as a way of showing how the legal and institutional environments condition CSR-HRM-sustainability relationships. This approach not only fills critical research gaps but also provides actionable insights for policymakers and practitioners seeking to improve organizational sustainability.

The UAE can be considered an ideal context for this research as it has a unique regulatory environment and commitment to sustainable development (Jamali *et al.*, 2024). The country's CSR law guarantees law compliance with national development goals, giving cognizance to the fact that legal compliance and voluntary corporate actions are inseparable. As such, this paper contributes to the literature on CSR by comparing and contrasting how these laws impact employee sustainability and how they relate to sustainability in employment. This paper urges the acceptance of CSR as an inclusionary concept that extends past the legal, social and organizational contexts. Emphasizing the findings in the context of the UAE brings a more concrete understanding of how legal policies and programs may foster conducive conditions for the sustainable development of workforce management with due regard to a broader range of social imperatives.

Literature review

CSR has increasingly been recognized as a business model that integrates social and environmental concerns into corporate practices, extending beyond profit maximization to include contributions aimed at societal welfare, environmental sustainability and community development. Carroll (1991) described CSR as including economic, legal, ethical and philanthropic obligations and framed them within a pyramid structure. In this model, financial and legal responsibilities precede ethics and philanthropy in ascending order of priority for a business organization. This CSR pyramid illustrates the evolving complexity of corporate responsibilities and has become widely accepted within the conception of business management strategies as the companies realize the necessity for orientation of their activity on the basis of social parameters. Although CSR has emerged as an essential factor in improving employee sustainability, the role of CSR in improving employee sustainability, especially in the UAE, remains underexplored in the literature.

Employee sustainability refers to practices and policies that support and empower employees to reach their full potential as active members of an organization. Key aspects include work-life balance, health and wellness programs, job satisfaction and career growth opportunities. In their study, Zhao *et al.* (2022) note that organizations need to build a purposefully robust human capital that is equipped for coping with complex work practices. This concept is closely linked with strategic HRM, which aligns employee needs with organizational goals for mutual growth (Karatas-Ozkan *et al.*, 2022). Although earlier studies have explored the subject of CSR and its outcomes mainly regarding community and environmental aspects, the relationship between CSR and employee sustainability is gaining attention. However, there is not enough literature dedicated to this topic, especially concerning the UAE.

The legal framework surrounding CSR in the UAE has evolved significantly in recent years. The UAE government has developed policies and regulations that it feels will compel organizations to adopt sustainable practices, primarily in energy and financial policies. Such regulations cover the issues of mandatory CSR disclosure and labor standards, which show the increasing tendency toward the institutionalization of CSR in business management systems (Jamali *et al.*, 2024). However, despite such regulatory achievements, CSR practices remain a significant challenge in the majority of organizations operating in the UAE. Although previous studies focus on CSR in relation to corporate governance and organizational social responsibility (AlDhaen, 2022), the effect of CSR on employee sustainability is limited.

A notable gap in the literature relates to the effects of CSR on employee sustainability in the UAE legal environment. Although research has explored the propensity of CSR policy on employees' health in other countries, literature is scarce on how CSR regulations influence this relationship in the UAE (Karatas-Ozkan *et al.*, 2022; Mai *et al.*, 2023). Most of the prior studies have focused on the impact of CSR on the governance structure and social responsibility (AlDhaen, 2022) but not on employee outcomes such as job satisfaction, retention and career development. While CSR has been examined from a compliance perspective, as Gatti *et al.* (2019) note, little is known about its consequences for employee sustainability in the UAE's unique socioeconomic context. Thus, there is a great need to examine the relationship between CSR, legal requirements and employee sustainability in this region.

To understand the relationship between CSR and employee sustainability, several theoretical perspectives can be applied. Carroll's CSR Pyramid is a valuable starting premise for gaining insights into the progressive duties of business corporations in CSR. Carroll (1991) has thus noted that organizations can only offer economic and legal requirements before heading to functional, ethical and philanthropic responsibilities. This pyramid structure implies that CSR cannot just relate with the outside world but equally needs to with the internal community, where the employees of the company are, if it has to be balanced sustainability. Social exchange theory (SET) also plays a pivotal role in this analysis, positing that employees have reciprocal relationships with organizations. Committing to CSR enhances organizational trust, commitment and willingness among employees higher among organizations (Gond and Moser, 2019). This kind of mutual relationship means that CSR drives employee sustainability by improving the job environment and organizational culture in any organization. Similarly, stakeholder theory emphasizes that decision-making in organizations should consider the interests of the employees and other stakeholders (Jamali *et al.*, 2024). Companies involved in CSR are capable of delivering high employee satisfaction, which is a pull towards sustainable employees. Furthermore, sustainable HRM frameworks connect CSR to internal HR processes; the former posits that because CSR promotes social welfare, internal policies encouraging the welfare of all employees should be put in place. Zhao *et al.* (2022) point out that CSR is not a simple issue of managing relationships with outside stakeholders only but is also about creating sustainable internal human capital. The combined utilization of these theories presents a clear picture of how CSR activities can benefit employees and consequently provide a meaning of sustainability to employees.

The UAE presents a unique context for exploring the relationship between CSR laws and employee sustainability. Due to the fast economic and cultural changes in the country, there are constant activities that are being done to establish more CSR regulations to enhance corporate accountability and responsibility. These sorts of shifts are ideal for determining the impact that CSR legislation has on the overall performance of employees in the UAE, particularly in the banking, healthcare and energy sectors (AlDhaen, 2022). In addition, with a diverse UAE workforce that includes both national and international employees, this study offers a unique opportunity to investigate how specific country legislation and or laws coexist with international CSR standards of organizations affecting employee sustainability.

As CSR regulations in the UAE continue to evolve, there is a need to pursue a line of research that seeks to analyze the effects of the country's CSR legislation on workplace settings, overall employee health and the future sustainability of the workforce. In light of this fact, this paper seeks to extend the knowledge and literature on CSR laws and employee sustainability in the UAE. This research will expand the knowledge base under CSR while at the same time offering relevant information regarding the impact of CSR regulations in promoting sustainable human capital in the UAE.

Methodology

This paper explores CSR laws in the UAE and their impact on employee sustainability with reference to how CSR and employee well-being, engagement and retention interact within organizations. Because HRM is a highly critical enabler and determinant of employee sustainability, this paper examines how investment in employee sustainability can yield multiple returns for personnel and organizations, including increase in workforce output, decrease in attrition rates, encouragement of innovation and improved organizational reputation (Arora *et al.*, 2020; Gond and Moser, 2019). However, CSR in the UAE is still mainly voluntary, thus leaving a research gap in how the laws of CSR can enhance the sustainability of the employees. This research employs a narrative literature review to assess the literature, identify deficits in current knowledge, and establish desk research findings on CSR's effect on employee sustainability, particularly in the legal context of the UAE.

The research employs a narrative literature review as the primary research method to analyze the CSR-employee sustainability relationship under UAE CSR legislation. While narrative reviews are typically less rigid than systematic reviews, they can be planned in such a way as to conduct a systematic analysis of literature and work with multiple-source findings to give a larger picture of less researched topics. With regards to the methodology of this study, because the emphasis of this study is on understanding the nexus of CSR laws and sustainability employees, the narrative literature review allowed a more structured yet somewhat unrestrictive manner of analyzing the various perspectives that exist in the literature.

This narrative review had three primary goals. First, to review and summarize the existing literature on CSR laws and employee sustainability. Second, identify gaps in the literature related to the legal foundation of CSR-employee sustainability relationships. Third, propose a theoretical framework for future research that can address these identified gaps. By synthesizing existing knowledge, this study not only gathers observations from the current body of knowledge but also follows a progressive structure of pinpointing the gaps in the literature where future investigations are required most critically, particularly regarding the relationship between CSR laws and employee sustainability in the UAE context.

An extensive search of the literature was done to identify and gather relevant literature. The process began with a preliminary search on Google Scholar with the purpose of getting a general overview and identifying recurring themes, key concepts and terminology. This initial phase guided the development of the research question and the identification of relevant search terms: "CSR regulation," "CSR laws," "corporate governance," "employee sustainability," "self-regulation," and "accountability." Subsequently, the articles were searched in journals listed in JSTOR, Scopus, Web of Science, Emerald, Sage and ScienceDirect, and peer-reviewed articles published over the last five years were searched. To ensure accessibility, works written in the English language only were taken into account. The final selection of articles was derived by filtering out the articles that were more pertinent to the research question and offered an understanding of CSR regulation and employee sustainability, especially in the UAE and similar settings globally. The selection was carefully guided by the researcher's judgment, ensuring that the most pertinent and influential studies were included for analysis.

The narrative literature review was conducted using a structured approach, ensuring a systematic yet flexible analysis of the selected studies:

- Research question development: The central research question guiding this conceptual paper is: *Does CSR regulation mediate the relationship between CSR and employee sustainability from a corporate governance perspective?* This question steered the review towards considering how CSR laws can affect employee sustainability as it transitions from self-regulation to more excellent governance requisites.
- Data collection: A comprehensive set of articles was identified using a combination of broad and specific search terms to ensure the inclusion of studies that focus on CSR regulation, employee sustainability and corporate governance. This search approach guaranteed that rich coverage of different theoretical paradigms and research settings was achieved.
- Synthesis and analysis: The empirical research articles included in this study were systematically reviewed and synthesized. Common themes, trends, contradictions and gaps in the literature were identified. This synthesizing process offered a complex appreciation of the CSR-employee sustainability nexus while suggesting the development of formal CSR legislation to boost employee well-being and organizational performance.
- Theoretical framework: The paper also critically examined Carroll's CSR Pyramid, focusing on how CSR laws, particularly regulatory ones, can support employee sustainability. Carroll's CSR Pyramid, SET, stakeholder theory and sustainable HRM frameworks informed the study, guiding the analysis of CSR's role in shaping employee outcomes within the legal context of the UAE.

Results

This paper delves into the complex relationship between CSR regulations in the UAE and their impact on employee sustainability. The paper built upon early developments of categorizations regarding CSR and employee sustainability links, particularly adopting internal and external CSR as a research framework. When reviewing the literature, the authors discovered that despite CSR scholarship being dominated by external focus – the influence of stakeholders and institutions – there is a relative dearth of theoretical models for internal CSR drivers, particularly as pertaining to employees' well-being (Gatti *et al.*, 2019). CSR, as a multifaceted phenomenon, resists being encapsulated into a unified, multi-theoretical model. This complexity is evident in the conflict of interest and overlap of theory within CSR literature, where each theory is presented with unique aspects, depending on the research hypothesis. In addition, the review also showed how CSR has developed into different corporate acronyms and practices, making the field even more confusing. One of the significant issues addressed in the literature relates to the lack of corporate strategic sustainability implementation in day-to-day operations and the consequent limitations of sustainable activities to generate sustainable value (Gatti *et al.*, 2019). These challenges are explored in the themes that follow, providing insight into the current state of CSR regulation, corporate accountability and employee sustainability.

The rationale for corporate social responsibility regulation

The researcher sought to unveil the nexus between CSR laws and employee sustainability in the UAE. An enduring question is whether CSR should be regulated. Thus, the first research question examined whether CSR constitutes mandatory or voluntary obligations. Answering this question is challenging, considering diverse CSR definitions and applications. Nonetheless, a common trend across multiple research studies is acknowledging that businesses are responsible for society and community well-being while engaging in socially beneficial activities (Girschik, 2020). CSR literature has widely underscored interlinkages between corporations and society, imploring corporations to act for the benefit of society (Herrera and de las Heras-Rosas, 2020). However, voluntarism and the lack of legal clarity give corporations autonomy to choose preferred CSR activities. For example, some corporations pursue environmentally conscious projects, while others venture into social work or health-related activities (Girschik, 2020). Despite these efforts, many organizations fail to address the broader implications of their practices on environmental sustainability or employee welfare (Gond and Moser, 2019).

Researchers have traditionally defined CSR as a normative and moral responsibility that corporations can pursue. However, recent developments call for legal backing for CSR because defining CSR as a moral responsibility widened its scope. Researchers have attempted to examine how international law, tort law and private law can be applied to CSR and corporate accountability (Karatas-Ozkan *et al.*, 2022). Enforcing CSR through legal backing to achieve corporate accountability is ineffective within CSR's broader scope. Thus, the need for CSR regulation continues to gain traction in empirical and policy discourses. Conversely, whether, how, and why CSR should be regulated remains a contentious issue in the research literature (Hu *et al.*, 2019). Emerging evidence highlights the need to link CSR with legal and moral responsibilities to achieve corporate accountability. Combining moral responsibilities with legal ones under CSR legislation has been shown to limit window dressing and other deceptive CSR activities (Karatas-Ozkan *et al.*, 2022). The latter observation brings forward the limitations of CSR disclosure.

Voluntarism is a significant concern because corporations merely propagate CSR activities without actual compliance. Voluntarism and limited regulatory oversight mean that corporations only engage in CSR activities with business value while easily avoiding those with minimal or no returns (Girschik, 2020). In many cases, CSR is perceived as self-enforcing, with little accountability for noncompliance. CSR is self-enforcing with no sanctions or enforcements in this context. Corporate responsibility often begins where the law ends. This conception largely excludes legal obedience from the concept of corporate responsibility (Herrera and de las Heras-Rosas, 2020). Corporate responsibility implies that corporations have specific responsibilities beyond maximizing profits for stakeholders. These obligations encompass positive and negative duties. Positive duties require corporations to protect the environment, society and employees' human rights. Comparatively, negative duties encompass refraining from harming the environment, communities or individuals (Gond and Moser, 2019). Positive and negative obligations are voluntary activities despite the existence of legal requirements. Therefore, there is a growing interest in corporate accountability.

Corporate accountability is an evolving concept seeking to establish institutional mechanisms holding corporations to account. Corporate accountability moves beyond corporate responsibility by compelling rather than urging corporations to act responsibly (Girschik, 2020). Girschik *et al.* (2022) have equated corporate accountability to corporate control. Controlling corporations is a controversial issue affecting the quest for corporate accountability. However, large corporations with enormous social and environmental impact have lost their *de facto* or de jure control in many jurisdictions following the separation of control and ownership (Yan *et al.*, 2022). Corporations in the private sector implement CSR to avoid government intervention, manage public legitimacy, build brand image and manage growing economic power. Comparatively, CSR increases the need for greater responsibility to society in the public sector. Public bodies are responsible for ensuring accountability in the public sector, while self-regulation is a norm in the private sector (Girschik, 2020). However, the private sector is now under immense pressure and expectations to shoulder greater social responsibility and address social problems. These trends highlight the growing necessity for precise regulatory mechanisms to ensure private sector accountability.

Disclosure is a key element of CSR regulation. Existing legal frameworks mandate information disclosure on CSR activities. However, corporations disclose CSR activities to meet legal requirements while ignoring potential violations against internal and external stakeholders. Mandatory reporting and disclosure requirements raise fundamental questions about the possibility of greenwashing, whereby companies may engage in superficial or insincere CSR activities to create a positive image without making substantial changes to their business practices (Hu *et al.*, 2019). Corporations engage in CSR activities for various reasons. Some corporations engage in CSR initiatives with a genuine commitment to ethical and sustainable practices. Others pursue CSR goals to fulfill legal obligations or gain monetary benefits (Yan *et al.*, 2022). Existing laws across different countries require businesses to comply with specific social and environmental standards. These laws also include sanctions for noncompliance, including punitive fines and the possibility of prosecution (Hu *et al.*, 2019). These legal frameworks are problematic because they emphasize regulatory compliance over corporate responsibility.

Despite CSR's voluntary nature, government institutions, nongovernmental organizations, and market forces compel corporations to pursue socially responsible activities. Different markets have established means of punishing errand corporations. Consumer boycotts are common market forces influencing socially responsible actions among corporations. However, as scholars like Yan *et al.* (2022) note, the efficacy of market forces is often overestimated, mainly when factors such as product quality and brand loyalty take precedence over consumer ethics. Nevertheless, market forces are unreliable and inadequate to protect stakeholders' interests amidst information asymmetry or insufficiently developed institutions (Girschik *et al.*, 2022). Yan *et al.* (2022) have warned against overlooking the weakness of market forces. For instance, product quality, brand loyalty, corporate image and value for money often outweigh consumer ethical considerations. In addition, consumers are selectively ethical because they do not always hold all corporations to the same level of accountability (Herrera and de las Heras-Rosas, 2020). The inability to sustain the momentum of consumer boycotts illustrates the weaknesses of market forces in regulating corporations' socially responsible behavior. Disciplinary pressure is usually inadequate for monopolistic and nonconsumer-oriented companies (Girschik *et al.*, 2022).

Effective implementation of CSR activities demands appropriate regulation. Corporations struggle to realize and implement CSR obligations without explicit regulations. The absence of regulations implies that corporations will not implement CSR initiatives, and stakeholders may be vulnerable to negative externalities arising from unethical corporate activities (Girschik *et al.*, 2022). Emerging voices against voluntarism have influenced the enactment of formal CSR regulations, including mandatory CSR law. Conversely, CSR legislation and frameworks have several limitations. For example, corporations continue to treat CSR as a charitable and involuntary activity despite the existence of mandatory laws (Jamali *et al.*, 2024). Political decisions have allowed markets to control corporate behavior, although the situation is reversible. The evidence supports reversing this trend, especially where markets fail to ensure accountability, as observed in numerous studies (Herrera and de las Heras-Rosas, 2020). Reversing this situation is necessary when evidence shows that markets are ineffective and unsuccessful in changing corporate practices (Herrera and de las Heras-Rosas, 2020). Markets can only discipline and control corporate behavior to some extent. Thus, other disciplinary mechanisms are necessary to ensure corporate accountability, specifically CSR regulation.

The limitations of disclosure and greenwashing tendencies reinforce the need for corporate accountability. CSR disclosure is a risk-reduction mechanism, although greenwashing leads to inconsequential outcomes. Thus, existing literature on CSR has established a correlation between CSR and corporate ethical behavior (Karatas-Ozkan *et al.*, 2022). Corporate ethical behavior demands that corporations solve social problems, make decisions aligning with ethical principles, and consider social interests beyond legal and economic responsibilities (Hu *et al.*, 2019). Establishing a strong corporate ethical culture requires a strong corporate culture. Research findings have shown that corporate ethical culture influences company executives' and employees' ethical behavior decisions (Karatas-Ozkan *et al.*, 2022). Wirba (2024) has argued that the failure of a company's internal organizational culture is responsible for managers' lack of social morality behaviors. These issues support calls for CSR regulation targeting moral and legal responsibilities. Proponents of this approach believe that confining moral and ethical/normative obligations within a CSR legal framework will promote corporate accountability.

The mediating role of corporate governance

Multiple mediating variables underline the relationship between CSR and employee outcomes. Investigating mediating variables generates new insights into CSR's nature, importance and impact on employees. CSR is theoretically an overarching framework responsible for diverse consequences for employees (Hu *et al.*, 2019). Research studies have established a strong correlation between CSR and positive employee outcomes. Employees who perceive their organization to be socially responsible are less likely to engage in harmful behaviors toward the organization (Yan *et al.*, 2022). CSR activities signal a robust ethical culture within the organization, fostering employees' sense of responsibility and accountability. Moreover, employees tend to develop a stronger sense of loyalty and commitment toward their organizations if they perceive them to be socially responsible (Karatas-Ozkan *et al.*, 2022). Therefore, perceived CSR positively relates to organizational commitment and job satisfaction and is negatively associated with counterproductive behaviors and turnover intention (Mai *et al.*, 2023). However, there is a dearth of studies examining the impact of mediating variables on these outcomes.

Corporate governance is a key mediator between CSR and employee outcomes because governance structures influence an ethical organizational culture. Corporate governance and social responsibility are interlinked concepts that could be useful in explaining the relationship between CSR and employee sustainability. Corporations with good governance structures promote best practices, such as social responsibility and accountability (Mai *et al.*, 2023). Researchers have examined how corporate governance contributes to the broader employee sustainability goal. Findings from these studies have shown that effective corporate governance practices establish policies and procedures prioritizing employees' health, safety and well-being (Wirba, 2024). Researchers have examined the relationship between corporate governance and employee engagement. Research findings have documented greater employee engagement and commitment among employees perceiving their organization as being socially responsible (Mai *et al.*, 2023). Therefore, effective corporate governance strengthens the CSR-employee sustainability relationship.

Transparency and accountability are the underpinning principles of good governance practices. Therefore, corporate governance and CSR are interrelated concepts. The need for corporate accountability has informed growing calls for CSR regulation. Major corporate scandals and financial crimes have raised pertinent questions about the effectiveness of corporate governance structures (Mai *et al.*, 2023). Effective corporate governance mechanisms insulate corporations from unethical conduct at all organizational levels.

Corporate governance emphasizes ethical corporate culture and leadership, laying a solid foundation for integrity, transparency and accountability (Meynhardt and Gomez, 2019). Conversely, corporate governance does not necessarily make companies immune to unethical conduct. Corporations with robust corporate governance structures are better positioned to integrate CSR principles into their strategic planning and decision-making processes (Mai *et al.*, 2023). Research findings have shown that corporations incorporate ethical considerations into their governance practices, leading to greater transparency, stakeholder engagement and long-term value creation (Zhao *et al.*, 2022).

Researchers have established a strong relationship between corporate governance and CSR outcomes. However, no studies have examined corporate governance as a mediator between CSR and employee outcomes. Existing research studies have examined the impact of corporate governance on CSR activities and employee outcomes separately. Researchers have not demonstrated how to use legal mechanisms to promote corporate accountability even when corporations are not breaking existing laws (Meynhardt and Gomez, 2019). CSR's voluntary nature and the greenwashing tendency mean that sound corporate governance structures do not automatically translate to better CSR outcomes. Research findings have cited cases where large corporations with stellar CSR performance violate environmental and labor laws (Zhao *et al.*, 2022). Therefore, while effective corporate governance can aid CSR, its success in improving employee outcomes depends on legal mechanisms that ensure accountability (Mai *et al.*, 2023).

Micro-CSR is a newly coined term that can potentially address the limitations of corporate governance in the CSR context. According to Zhao *et al.* (2022: 116), micro-CSR "is the study of how employees perceive, assess and react to their organization's CSR practices." According to Girschik *et al.* (2022), micro-CSR focuses on how employees perceive and respond to CSR initiatives in their organizations. The micro-CSR concept reinforces the need to consider how mediating variables influence the relationship between CSR and employee outcomes. Micro-CSR's underlying premise is understanding how individual interactions and actions drive CSR-related activities. Gond and Moser (2019) have argued that micro-CSR research can potentially transform and be important to business practices. Girschik (2020) has proposed "internal activists," a novel concept to further discussions about micro-CSR based on the interactive framing perspective. According to Girschik, internal activists frame their companies' responsibilities to transform business from the inside out.

Examining micro-CSR in the context of corporate governance is necessary to unravel the relationship between CSR and employee sustainability. Employees and prospective employees influence and are influenced by CSR activities. Growing empirical evidence shows that employees' and jobseekers' decisions and behaviors create meaningful demand for companies to invest in substantive CSR practices (Meynhardt and Gomez, 2019). Thus, excluding internal stakeholders from CSR scholarship is surprising. However, an explosion of micro-CSR research is addressing this gap. Micro-CSR research can guide employers in examining how employees react to CSR activities to inform effective corporate governance structures and practices. For example, employees' internal activism depends largely on functional and supportive corporate governance structures and practices (Girschik, 2020). However, a critical concern is whether micro-CSR can serve social justice, notably when it lacks sufficient analysis of managerial power and control (Zhao *et al.*, 2022).

Corporations respond to the pressure for CSR by ceremoniously adopting CSR practices and interventions while perpetrating injustices against employees. Engaging in CSR does not preclude a corporation's primary objective: maximizing profits for shareholders (Tamvada, 2020). Employees have traditionally confronted corporate abuses and labor law violations through labor unions and civic action. However, globalization of markets has dramatically changed the relationship between nation-state governments, labor unions and corporations. The three entities have traditionally negotiated for favorable employee rights and working conditions. The gradual decline of unionization has curtailed the regulatory power of nation-states over multinational corporations (Meynhardt and Gomez, 2019). Some governments have implemented policies to attract foreign investment while employee rights remain on the periphery. Labor unions struggle to maintain their influence and enforce regulations in this environment. Some jurisdictions also have restrictive labor laws and regulations that hinder labor unions from collective organization and action (Tamvada, 2020). Consequently, corporations wield immense power over employees and unions.

Micro-CSR research has established a foundation for shifting focus to employees' experience and work with CSR in their companies. Gond and Moser (2019) have proposed two streams of micro-CSR scholarship: sociological and psychological. The sociological stream emphasizes perspectives. The first perspective is how CSR professionals promote and legitimize social issues in their companies/organizations. The second focuses on discursive, political and identity-related struggles facing these professionals as they pursue their goals (Zhao *et al.*, 2022). Comparatively, the psychological stream focuses on how prospective employees perceive and react to organizational efforts to implement CSR. The second stream examines how employees engage with CSR in their organizations, although to some extent (Tamvada, 2020). These streams have broadened our understanding of the factors influencing employees' reactions to CSR strategies and practices in their organizations. Micro-CSR research links these reactions to work-related behaviors and attitudes, such as organizational identification, organizational citizenship behavior and job satisfaction (Zhao *et al.*, 2022).

Engagement with intraorganizational dynamics is necessary to map the future of micro-CSR research. Girschik *et al.* (2022) have supported Gond and Moser's (2019) proposal of making future micro-CSR research critically performative through its engagement with intraorganizational dynamics. According to Gond and Moser (2019), future micro-CSR research can be progressive while raising critical points to instigate constructive dialogue with practitioners. Micro-CSR research emphasizes how corporations practice CSR on the ground or at the micro level. This focus supports the development of frameworks and tools within the reach of practitioners, allowing practitioners to implement or work on them. Conversely, Girschik *et al.* (2022: 3) have argued that "the transformative potential of micro-CSR is severely limited by its predominant focus on CSR as defined, presented and promoted by companies themselves." Consequently, micro-CSR research lacks transformative potential because it sustains corporations' hegemony in CSR matters. This situation promotes narrow interests and reinforces managerial control over corporate responsibilities (Girschik *et al.*, 2022). Therefore, micro-CSR research must engage with alternative perspectives and challenge dominant corporate narratives to unlock its true transformative potential.

Corporate social responsibility-employee sustainability from a human rights perspective

The human rights perspective is gaining traction in literature to promote corporate accountability. Globalization has shed more light on corporate responsibilities, especially human rights. Corporations are constantly challenged to retrospect on their responsibility to society and humanity. Shifting attention to multinational companies' roles and responsibilities has made corporate accountability a focal point of interest (Zhao *et al.*, 2022). However, the narrative review has a chasm between CSR and business and human rights (BHR). Formal integration between CSR and BHR is elusive and contentious in ongoing debates (Tamvada, 2020). Zueva and Fairbrass (2021) argue that integrating BHR into CSR could potentially correct common criticisms of CSR. Greenwashing is the most prevalent indictment against CSR, whereby corporations lack genuineness in their CSR activities and ventures. For example, focusing on BHR can promote corporate accountability in CSR disclosure and reporting. Nonetheless, CSR and BHR have evolved separately, and their relationship is under-researched and vague in business practice (Tamvada, 2020). The main concern is the potential risk of human rights becoming a casual concept in CSR policies and practices.

The quest for CSR-BHR integration supports the need to regulate CSR to achieve corporate accountability. Previous discussions have demonstrated how CSR's voluntary nature allows corporations to cherry-pick social responsibilities instead of targeting actual needs. Corporations have discretionary responsibility toward social issues affecting employees and society. This approach inadvertently will enable corporations to engage in CSR for strategic reasons while causing negative impacts in other settings (Zhao *et al.*, 2022). Most researchers cite Shell, Nestlé and Unilever cases to illustrate the limitations of voluntarism and discretionary responsibilities. These companies explicitly state their commitment to CSR in their mission statements and core values, but their business activities severely affect the environment and local communities (Zueva and Fairbrass, 2021). This highlights CSR's inherent limitations, where voluntary initiatives often mask underlying human rights violations. Scholars consider CSR an obligation, although emerging research studies call for CSR regulation for corporate accountability. Corporations may not discharge their responsibilities to stakeholders without clear CSR regulations. The CSR-BHR intersection presents an opportunity for pursuing CSR regulation (Zhao *et al.*, 2022).

Human rights are alien to CSR discourses, considering that the two concepts have fundamentally opposing stances. Human rights are moral, while CSR is voluntary. Earlier studies linked human rights and CSR from the perspective of labor rights. For example, the first phase in Wettstein (2012) underscored the importance of the rights of the workforce, particularly concerning their employment and well-being. The second phase considered the growing role of internationalization in the universality of labor standards. This phase entailed the generalization of labor standards across geographical contexts. The third phase emerged when the UN Global Compact expanded the narrow focus of labor rights in the two phases to encompass human rights, environment and anti-corruption. Despite these developments, debates about CSR-BHR interlinkages have remained inconclusive. Evolving research studies propose integrating human rights into CSR activities as a corporate moral obligation rather than a matter of voluntariness (Wirba, 2024).

Nation-states were traditionally designated as the sole custodians of duties when the international human rights regime was established. The situation has changed over time, and non-state actors are now required to protect human rights. Respect for human rights is a critical CSR element. However, researchers and policymakers have lent more credence to CSR while neglecting BHR (Wirba, 2024). Corporations do not perceive human rights as a part of CSR because they consider CSR a voluntary responsibility and corporate human rights a mandatory responsibility. Thus, BHR often falls outside corporations' perception of CSR because corporations consider CSR a voluntary activity. Linking CSR and BHR would be easier if CSR were partly voluntary and mandatory, as corporations would then see human rights as an inherent part of CSR practice (Zueva and Fairbrass, 2021). Compliance with internationally recognized legal standards is an essential requirement for CSR. As such, voluntary initiatives cannot substitute this requirement. For example, employees have a right to fair wages. Corporations paying more than the statutory minimum wage exercise a commendable CSR policy without a legal duty to pay more (Hu *et al.*, 2019). These differences make it challenging to reconcile CSR and BHR.

The content and legal nature of CSR issues distinguish them from CSR issues. BHR issues are mandatory, while CSR issues are voluntary unless corporations are required to comply with specific CSR regulations. Wirba (2024) has recommended creating awareness about BHR as an integral CSR element. Corporations mostly equate CSR with actions beyond legal compliance rather than mandated by the law. Corporations pursue respect for human rights only if such an action is a duty mandated by national regulations. The missing legally binding instrument expressing the CSR-BHR connection has contributed to the current situation (Zueva and Fairbrass, 2021). Societal changes necessitate changes in existing legal regimes to make them adaptable to societal transformations. Structural injustices, including poor working conditions and unfair wages, will increasingly demand diverse solutions and greater corporate accountability (Wirba, 2024). More initiatives are necessary to promote CSR and respect for human rights. Linking CSR and BHR will only be possible once a binding legal instrument is established that connects both concepts.

Discussion

This paper examined the relationship between CSR and employee sustainability from a human rights perspective. A key finding is the dire need for CSR regulations to be set to increase corporate responsibility. Recent legislation that has been enacted globally and locally, including the UAE's own Commercial Companies Law (CCL), requires companies to report CSR activities, but CSR has not enhanced corporate accountability prospectively due to its voluntary nature. For example, Article 17 of the CCL requires companies to undertake CSR and report these activities in their annual reports, but this approach is limited in fostering meaningful CSR practices (Jamali *et al.*, 2024). Similarly, the UAE's CSR Law (2018) focuses primarily on environmental sustainability and community outreach while inadequately addressing labor and human rights.

The emphasis on reporting and disclosure presents two main problems. First, it distills CSR into a compliance ritual that may see firms discharge legal obligations without much oversight. This causes CSR to be more of a marketing strategy instead of it being a genuine declaration of pro-ethical orientation. Second, existing law does not sufficiently internalize labor rights and HR practice in CSR, particularly in relation to how firms treat employees. For instance, while the UAE firms' CSR responsibilities are mainly concerned with matters outside the organization, such as the environment, the vital internal HRM issue of sustainability remains inadequately addressed (Jamali *et al.*, 2024). This leads to disparities in the commitment level of CSR and the adequacy of particular components of the CSR framework with reference to human rights.

The paper advocates for a shift from voluntary CSR to a model where CSR is a mandatory corporate responsibility enforced by robust legal frameworks. This would ensure that CSR strategies, particularly environmental sustainability and human rights within the operations of companies, are promoted. One central area for study in the future is the relationship between corporate responsibility and accountability (Wirba, 2024). It is, therefore, important for the CSR discourse to progress toward establishing a clearer link between responsibility and accountability. As such, it should incorporate the community (external) and employee (internal) CSR activities.

The voluntary nature of CSR has long been criticized for allowing corporations to pursue socially responsible initiatives for strategic purposes while avoiding meaningful accountability. The current CSR literature does not pay adequate attention to the issue of establishing binding rules for corporations, specifically in relation to the labor rights of employees. This lack of balance necessitates new frameworks in which CSR is considered a compliance need rather than an on-top methodology. Such frameworks must place more emphasis on business accountability as both a right and responsibility, as well as reinforcing the factor of human rights in CSR (Aarthi and Sahu, 2021).

Micro-CSR research has highlighted the roles individual corporate actors play in shaping CSR strategies. While employees and managers voluntarily take responsibility for implementing CSR, they do so for various reasons, either for their gain or for the benefit of the organization (Girschik, 2020). On other occasions, some of the CSR professions turn to be self-serving or even become indifferent, causing CSR to be used with other objectives different from contributing to the common welfare of society (Yan *et al.*, 2022). This shows the need for continuing micro-CSR research to consider how CSR may be prescribed and realized across organizational hierarchy, as well as how activism by employees can facilitate proper accountability. It was also found that an employee activist force is already beginning to demand change to address human rights issues within organizations (Aarthi and Sahu, 2021). Future research should endeavor to understand how internal social movements and other bottom-up causes will accomplish the task of countering evils like greenwashing and corporate inaction on human rights.

The relationship between corporate governance and CSR is another evolving area of research. CSR is gradually seen as a form of governance inherent in corporate systems; however, CSR's ability to act as an effective regulating entity is truly questionable. Despite some reports that private governance could be vulnerable to opportunism, it can foster improvements to the fulfillment of property rights if properly supervised (Wirba, 2024). Future research should also try to find out whether voluntary CSR instruments are adequate to enforce corporate accountability or if proper regulation is compulsory. Without this, it is impossible to comprehend how CSR could be institutionalized for the betterment of corporate responsibility and human rights.

Implications for research, practice and/or society

This paper offers valuable insights for the academic circle and real-world practice. As a result, it extends the CSR-employee sustainability conversation beyond the conventional concept of sustainability to highlight human rights as an important dimension of corporate accountability to the legal environment. The subsection outlines the practical applications, research contributions and potential societal impacts of this work.

Economic and commercial impact

The primary practical implication of this research is the need for more stringent regulation of CSR activities and the incorporation of human rights norms into those activities. This paper demonstrates that though most firms implement CSR practices enthusiastically, enthusiasm creates the problem of inconsistency. Human rights have been used in support of compulsory CSR regulation to put pressure on business organizations and render them more socially responsible and accountable. Economically, adopting human rights into CSR can be advantageous in various ways. It could help corporations build better reputations and support businesses to better connect to consumers who are more aware of ethics and sustainability paramount. Because enlightened customer demand drives organizations that respect human rights and engage in genuine CSR, organizations that embrace these principles are likely to gain better market returns and consumer retention. Thus, organizations that track CSR performance, possibly extending from environmental concerns, are also expected to foster better relations with staff, vendors and consumers. Therefore, by implementing human rights, businesses can diminish the possibility of negative responses from the public if the

CSR activities are perceived by the public as being motivated by the business' self-interest. For example, firms operating in sensitive sectors like fashion or technology should have strict CSR degrees that would guarantee the proper treatment of employees and consumers and no engagement in abuses of human rights inside and outside of organizations' chains. From this research, it is clear that CSR regulation can be an essential factor that can help businesses manage/mitigate risks associated with labor exploitation and environmental harm while assisting them to create sustainable resources through proper governance.

Teaching implications

The findings of this research provide valuable content for educational programs in CSR, ethics, governance and business law. This paper can be helpful to business and law professors in educating students on the topic of the new relationships between CSR and human rights. It offers a more complex view of CSR as not merely a pre-selected extra-business activity but an inherent element of business legislation, which needs to be legally mandated. Imparting this point of view prepares students for the evaluation of a firm's moral responsibilities for society and the earth. It may also be used as a case study in business and law classes to help the students learn how, in some instances, CSR has not always delivered on human rights. It could also be used to analyze the legal considerations of CSR frameworks, informing students about the different ways in which corporate governance could be consistent with human rights.

Influence on public policy

This paper has significant implications for policymakers, especially those involved in shaping corporate governance and CSR regulations. This study identifies that modern CSR frameworks, such as the UAE CSR and the commercial company laws, lack the elements of complete corporate responsibility. Though these laws encourage disclosure, they do not control internal processes, including the working environment and employee health status, which are central to good practice in a business organization. Policymakers can use this research to advocate for comprehensive CSR regulations that include human rights protections. As the paper suggests, there needs to be legal mandates for the company's CSR reports and also guarantee that its undertakings conform to internationally accredited human rights. These regulatory changes could affect the whole world, especially developing countries that have poor regulations on labor issues. By promoting CSR laws that mandate human rights protections, this paper contributes to creating a more equal business environment.

Research contributions

This paper adds to the existing knowledge base on CSR and human rights by discussing the gaps in present CSR strategies and practices and their effects on employee sustainability. This conceptual exploration contributes to the existing discourse of the positive changes CSR can bring, laying a foundation for further investigations and practical implementations. It calls for new frameworks that treat CSR as a mandatory obligation. In the context of the present paper, human rights are proposed to be included in CSR measures to enhance corporate responsibility.

Impact on society

The broader societal implications of this research lie in its potential to influence public attitudes toward corporate responsibility. As consumers become more aware of human rights issues, they increasingly demand that companies operate transparently and ethically. This research urges for higher standards of CSR by which businesses not only report their activities but also conform to social and environmental norms. This study calls for more effective CSR practices, where reporting on business activities matches globally accepted social and environmental norms. By proposing mandatory CSR legislation as findings of this research, the global corporate sector will be made more responsible for issues of social justice, labor rights and environmental sustainability.

Conclusion

The conceptual paper examined the relationship between CSR law and employee sustainability. This paper examines the relationship between CSR laws and employee sustainability and, while doing so, throws new light on how the contemporary CSR system, with its many interpretations and voluntary nature, is not especially helpful in establishing comprehensive and universal regulations. The review highlights the tendency of CSR to be reduced to a symbolic, checkbox-driven exercise, often contributing to superficial practices like greenwashing. These practices are detrimental to the foundations of actual corporate responsibility and thereby limit CSR as a tool for effecting positive socio-organizational transformation.

A key conclusion drawn from this analysis is the urgent need to transition CSR compliance from voluntary to mandatory based on legal and moral requirements. Increased transparency is needed not only on the corporate level but also to make real changes regarding employees' sustainable activities. In this way, social responsibility will be placed into rules and regulations that will ensure corporations are able to advance initiatives that have the potential to foster employee well-being, engagement and long-term career development.

Future research must explore the underdeveloped area of micro-CSR, particularly in the context of employee activism. Employees, often seen as passive recipients of CSR initiatives, play a crucial role in their implementation and success. Using employee engagement, CSR programming is shown to be a strategic organizational development that involves everyone in the organization. Micro-CSR presents a framework that can help employees be part of the CSR initiatives of change, therefore championing CSR efforts within organizations. Studying the dynamics of employee activism will not only fill a significant gap in CSR research but also advance the research on more progressive employee-oriented approaches to CSR.

This paper also emphasizes the need to establish more precise and more enforceable boundaries for CSR. Corporate responsibility should no longer be seen as optional or negotiable but integrated as a fundamental aspect of business operations. These boundaries will be helpful in defining the contours of a future legal framework that will impose corporate responsibility for implementing external CSR, including community outreach, as well as internal corporate policies on workers' rights, their well-being and pro-ecological principles. Thus, CSR can become a solid, legally compulsory practice corresponding to legal and ethical requirements and human rights norms.

To achieve this, CSR regulation needs to be advanced and incorporated into other corporate governance systems. Policymakers, corporate decision-makers and researchers must come to grips with the indispensability of mixing and matching CSR endeavors that are beyond mere window dressing to cause radical and sustainable change. The managerial implications of such research go beyond a theoretical discussion of CSR, as this work contributes to pragmatically advancing knowledge about how CSR practices might be enhanced and tailored for organizational and social benefit relating to employees.

This paper bridges the gap between theoretical CSR research and its practical application, presenting a helpful guideline for future CSR research and policy development. It calls for the creation of more accountable, sustainable corporate practices, ensuring that CSR evolves into a meaningful force for positive change in both the workplace and society.

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Further reading

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