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# Corporate Image as a Mechanism Linking Perceived Corporate Social Responsibility to Organizational Commitment

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## Abstract

While corporate social responsibility (CSR) is largely conceptualized at the macro level, its enactment and the manner in which it is perceived by employees and societal actors represent a phenomenon situated at the micro level. CSR practices contribute to the development of a favorable corporate image by signaling ethical standards, social sensitivity, and organizational reputation to stakeholders. Employees, as key internal stakeholders, interpret CSR activities as indicators of organizational values and long-term orientation. When these initiatives enhance corporate image, employees are more likely to perceive their organization as reputable and socially respected. It can be argued that corporate image has an impact on organizational commitment due to the emotional and symbolic interaction processes it entails. Accordingly, the present study proposes a model in which corporate image mediates the relationship between perceived CSR and employees' organizational commitment. The study was conducted on sample consists of 405 individuals employed in the banking sector, selected through a convenience sampling method, all of whom have a minimum of two years of work experience. To examine the proposed relationships, structural equation modeling (SEM) was performed using AMOS to empirically test the hypothesized relationships proposed in the conceptual model. The findings support a partial mediation model in which corporate image functions as a mediating variable in the relationship between perceived CSR and organizational commitment. Although perceived CSR continues to exert a significant direct effect, the substantial reduction in its standardized coefficient following the inclusion of corporate image indicates that a considerable portion of its impact operates indirectly via corporate image. Taken together, these results highlight the explanatory role of corporate image in clarifying the underlying process linking CSR perceptions to organizational commitment.

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