



# Exploring the impact of internal CSR on auditor turnover intentions: The mediating and moderating roles of job satisfaction, organisational commitment, and job complexity

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## ARTICLE INFO

### Keywords:

Internal CSR  
Turnover intention  
Job satisfaction  
Organisational commitment  
Task complexity  
Moderated mediation model

## ABSTRACT

This study investigates the relationship between internal corporate social responsibility (CSR) and the intention of internal auditors to leave their positions across 15 Jordanian banks. This article examines internal CSR, organisational commitment, job satisfaction, task complexity, and internal auditor turnover intention using a moderated mediation model. In the present research, data from 148 individuals were analysed quantitatively using partial least squares structural equation modeling (PLS-SEM). According to the findings, job satisfaction and organisational commitment are positively correlated with internal CSR. However, no relationship was found between turnover intention and internal CSR. Internal CSR may not directly influence turnover intention but instead affect it through mediators such as job satisfaction and organisational commitment. The research also demonstrates how work satisfaction and organisational commitment may mitigate the impact of task complexity, which interacts with internal CSR to influence turnover intention. This study has implications for companies seeking to enhance employee retention, given the intricate nature of these relationships.

## 1. Introduction

CSR has undoubtedly become a significant area of discussion in various disciplines, including accounting, management, psychology, and environmental science (Hong, 2020; Lindgreen & Swaen, 2010a, 2010b; Moser & Martin, 2012; Rupp et al., 2013a, b; Watson, 2015). In the accounting and management literature, CSR is traditionally defined as “the entirety of a firm’s efforts to meet changing societal conditions” (Wartick & Cochran, 1985). However, as CSR has evolved, a more contemporary definition considers it as “the policies and practices that primarily deal with an organisation’s voluntary interactions with its community and social stakeholders” (Waddock, 2004). This definition focuses on ethics, responsibility, and ways that produce organisational or macro-level results (Orlitzky et al., 2003).

Kim et al. (2024) have identified internal CSR as consisting of

support for coworkers. Productivity and loyalty. They include employee engagement, diversity and inclusion, flexible working arrangements, healthy working practices, learning and development, and ethical leadership. Yet, discussed research points at internal CSR as the element crucial for internal audiences, particularly employees who create most added value in the organisation (Lindgreen & Swaen, 2010a, 2010b). Internal CSR has been linked to work outcomes, including job performance, engagement, organisational commitment, organisational justice, organisational satisfaction, and citizenship behaviour (Barakat et al., 2016; Brammer et al., 2007; Chatzopoulou et al., 2021).

However, gaps still exist, especially in organisational research, which show that employees’ perceptions of internal CSR do impact attitudes and behaviors. Nevertheless, internal CSR is gradually being understood and recognised in emerging economies, such as Jordan, as a strategic business management tool. Little is known about how internal

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<https://doi.org/10.1016/j.actpsy.2025.105012>

Received 18 January 2025; Received in revised form 4 April 2025; Accepted 9 April 2025

Available online 15 April 2025

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CSR translates to influence employees' positive organisational behaviors (Aqueveque & Encina, 2010). Additionally, currently, there are poor theories to explain how internal CSR generally affects individual attitudes and subsequent behaviors (Rupp & Mallory, 2015).

Literature has shown that internal CSR is negatively related to the Employee Turnover Rate (Du et al., 2015; Nejati et al., 2021; Stewart et al., 2011). Labour turnover, particularly in industries such as auditing, is a significant issue due to its numerous adverse effects on productivity, innovation, efficiency, and profitability (Al-Shbiel et al., 2018; Shbail & Shbail, 2020). Employee turnover loss involves both direct and indirect costs, including the expenses of recruiting and training new employees, which can erode long-term operational efficiency, as noted by Lockwood (2003). However, auditor tenure continuity is not easily achieved. Thus, turnover remains a global concern for corporate leaders (Shbail & Shbail, 2020).

Research indicates that internal CSR engagement enhances organisational loyalty and job satisfaction while reducing turnover intentions (Meyer & Herscovitch, 2001; Low et al., 2017a, 2017b). However, some researchers have found an inverse relationship between LMX and guilt, thus calling for further analysis of moderator variables, including job satisfaction and organisational commitment, as well as other contextual variables such as job complexity (Alqudah et al., 2019; Nejati et al., 2021). More importantly, understanding how internal CSR can impact the satisfaction, commitment, and turnover intentions of internal auditors can be useful.

Studies have established that internal CSR contributes to reduced turnover rates through improvements in commitment and satisfaction (Kim et al., 2024; Yang & Rosli, 2024; Zhang et al., 2024); however, a similar study needs to be conducted to understand these relationships in the context of audit firms. Understanding the interaction between internal CSR, job satisfaction, organisational commitment, and turnover intention can help identify means to reduce turnover in this segment.

The current body of literature on internal CSR provides evidence that is instrumental in formulating the research hypotheses for this study. A detailed examination of empirical findings from prior research reveals insightful trends and patterns, which have been interpreted through various theoretical frameworks, including the Theory of Planned Behaviour (Dennis et al., 2009) Social Identity Theory (Clevenger et al., 2019), agency theory (Ananzeh, 2022), and stakeholder theory (Ananzeh et al., 2023). This study focuses on the psychological factors that interact between internal CSR and internal auditor turnover intention. These factors include organisational commitment, job satisfaction, and task complexity.

In terms of the gaps in the literature, while prior studies have established the positive effects of internal CSR on employee attitudes, there is a notable lack of research exploring how internal CSR affects turnover intention, particularly among auditors in the banking sector of developing countries, such as Jordan. The banking sector in Jordan represents a critical pillar of economic stability and growth, employing a large number of financial professionals, including auditors, who play a crucial role in ensuring transparency and accountability. However, this sector has increasingly faced high employee turnover, which poses risks to institutional knowledge, operational continuity, and audit quality (Al-dalameh et al., 2018). In this context, internal CSR initiatives—such as employee development, ethical treatment, and work-life balance—could serve as vital mechanisms to enhance employee satisfaction and organisational commitment, thereby reducing turnover intentions. Despite its potential, the application and effectiveness of internal CSR within Jordanian banks remain largely underexplored in academic literature.

Moreover, the internal CSR environment in Jordan is still in its developmental stages, often shaped by external pressures from international organisations and local regulatory expectations rather than proactive strategic integration (Al Amosh & Mansor, 2021). Many organisations in Jordan, particularly those in the financial sector, have begun to adopt internal CSR frameworks in response to rising global

sustainability trends and stakeholder demands. However, the focus tends to be more external than internal, emphasising charitable contributions over employee well-being and ethical workplace practices. Given the socio-cultural context, where organisational hierarchies are relatively rigid and employee voice is often limited, internal CSR practices have the potential to serve as transformative tools for improving work environments and employee retention. This study is, therefore, particularly relevant and important as it not only addresses the theoretical gap regarding the relationship between internal CSR and turnover intentions but also responds to the practical need for more effective CSR strategies in the Jordanian banking sector. By integrating job satisfaction, organisational commitment, and job complexity as mediating and moderating variables, the study offers a more nuanced understanding of how internal CSR can influence auditor retention in a non-Western context.

## 2. Literature review, theoretical background and development of hypotheses

CSR has been described in various ways (Lockett et al., 2006). Brammer et al. (2007) also underscore the implications of CSR in staff management, arguing that CSR programs can help organisations attract talented employees, particularly in resource-based organisations (Ferreira & Real de Oliveira, 2014). The Human Capital Management initiatives implemented provide personal safety and comfort in the workplace, as well as remuneration and employee benefits, staff development, equal opportunities for employees, and career management support. On the other hand, organisational behaviour and human resource management are shifting towards internal stakeholders, particularly employees (Duthler & Dhanesh, 2018; Hameed et al., 2016; Jamali et al., 2019). From this study, it is clear that organisational CSR perceptions influence employee attitudes and behaviour regarding social and financial goals (De Roeck & Farooq, 2018).

Obeidat et al. (2018) establish a significant relationship between internal CSR and job satisfaction in Jordan while considering factors such as empowerment, organisational and work climate. Other governance factors, such as the board of directors and government ownership, were also extensively discussed by Alkayed and Omar (2023) in relation to the quality of CSR disclosures. They emphasised the significance of required CSR disclosure and advanced control mechanisms for the effective implementation of CSR in Jordan. In the same context, Altheeb and Al-Louzi (2020) also highlighted that internal CSR has a large effect on job satisfaction. Together, these studies provide an understanding of the centrality of CSR practices to Jordanian organisational results (Di Bella & Al-Fayoumi, 2016).

Song et al. (2015) affirm that internal CSR has a direct positive relationship with perceived employee job satisfaction, which in turn negatively influences turnover intentions. Likewise, Chen and Hung-Baesecke (2014) noted that internal CSR fosters organisational commitment, and negative turnover intentions are aligned with this direction. Research evidence supports organisational commitment to reducing turnover as established by previous findings (Guzeller & Celiker, 2020; Rawashdeh & Tamimi, 2020). Moreover, Ayari and AlHamaqi (2021) have also supported the need to treat organisational commitment as an antecedent to turnover intentions, especially in highly turnover-prone organisations such as audit firms.

Scheidler et al. (2019) emphasise the need to manage internal and external opinions regarding CSR cohesively in order to effect positive change in workers' motivation and loyalty. Work outcomes that favour external stakeholders over internal stakeholders are likely to undermine psychological contract fulfilment, decreasing the levels of turnover intention. They also note that external CSR may be prioritised over internal activities, which creates a climate of perceived organisational hypocrisy and generates employee burnout and increased turnover inclinations. Therefore, to mitigate the negative employee and organisational outcomes that other stakeholders expect, CSR policies must be

attentive to both internal and external stakeholders.

Social relationships between employees and their organisations are central to shaping the internal workplace environment. One of the key frameworks for understanding these dynamics is social exchange theory (SET), which posits that the norm of reciprocity guides workplace interactions—employees respond positively when they perceive that the organisation values and supports them (Cropanzano & Mitchell, 2005). In this context, internal CSR represents an organisational investment in employee well-being, development, and support, which can foster positive reciprocal behaviors such as increased job satisfaction and organisational commitment (Scheidler et al., 2019; Virador & Chen, 2023). When employees perceive their organisation as fair, ethical, and supportive, they are more likely to experience job satisfaction and align themselves with the organisation's values and objectives.

Drawing from social capital theory, internal CSR enhances trust, collaboration, and emotional bonds within the organisation (Nahapiet & Ghoshal, 1998). These shared values and strong internal networks reduce uncertainty, creating a positive psychological climate that increases organisational commitment. Internal CSR efforts—such as training, fair compensation, and recognition—are viewed as strategic tools to enhance human capital and foster employees' sense of belonging, which in turn reduces turnover intention (Brammer et al., 2012; Hossen et al., 2020; Turker, 2009). Moreover, organisations that engage in employee-centered CSR practices are viewed as more attractive and trustworthy, increasing the likelihood that employees will remain within the organisation.

Furthermore, social identity theory (SIT) offers an additional explanation for the link between internal CSR and employee attitudes. SIT emphasises that employees derive part of their self-concept from their organisational membership. When organisations engage in CSR practices aligned with employees' values—particularly those that focus on internal welfare and ethical responsibility—employees are more likely to develop a strong organisational identification (Closon et al., 2015). This identification enhances their motivation, loyalty, and satisfaction. Empirical studies support this, demonstrating that internal CSR initiatives can significantly improve job satisfaction and organisational commitment, both of which are key determinants of employee retention (Li & Li, 2019; Golob et al., 2021; Skudiene & Auruskeviciene, 2012). The theoretical model of this research is presented in Fig. 1. In light of the above theoretical perspectives and empirical evidence, the following hypotheses are proposed:

**H1a.** Internal CSR has a positive impact on the job satisfaction of internal auditors.

**H1b.** Internal CSR has a positive impact on the organisational commitment of internal auditors.

**H1c.** Internal CSR has a negative impact on the turnover intentions of

internal auditors.

A well-established stream of research supports the negative relationship between job satisfaction and turnover intentions. Employees who are highly satisfied with their work environment are less likely to consider leaving their organisations, as satisfaction acts as a buffer against disengagement and withdrawal behaviors (Maertz & Campion, 2004). In turn, satisfied employees are more likely to reciprocate through loyalty and reduced intention to leave (Cropanzano & Mitchell, 2005). Job satisfaction thus acts as a psychological contract mechanism that fosters retention by reinforcing employees' sense of stability and belonging within the organisation. This exchange relationship becomes particularly critical in professions such as internal auditing, where employees often face ethical dilemmas, job ambiguity, and performance pressure (Albrecht et al., 2018). In such contexts, a supportive and fulfilling work environment is vital to counterbalance occupational stressors. When auditors experience satisfaction in their roles—stemming from meaningful work, autonomy, and fair treatment—they are less inclined to exhibit withdrawal behaviors or seek alternative employment. Therefore, grounded in SET and supported by empirical evidence (Maertz & Campion, 2004), the following hypothesis is proposed:

**H2.** Job satisfaction has a negative impact on the turnover intentions of internal auditors.

Another critical determinant of turnover intention is organisational commitment, particularly affective commitment, which reflects an employee's emotional and psychological attachment to their organisation (Meyer & Allen, 1991). According to Social Exchange Theory (SET), when organisations invest in their employees through internal CSR practices—such as recognition, ethical treatment, and professional development—employees feel obligated to reciprocate by exhibiting commitment and reduced withdrawal behaviors (Cropanzano & Mitchell, 2005). Committed employees are more likely to internalise the organisation's values, align with its goals, and remain loyal even in the face of job-related stress or external opportunities (Suarez-Albanchez et al., 2022). This is especially important in high-responsibility roles, such as internal auditing, where ethical alignment and role clarity significantly influence an individual's desire to remain with the organisation.

Furthermore, both job satisfaction and organisational commitment serve as critical mediators in the relationship between internal CSR and turnover intentions. Internal CSR initiatives can shape employees' work experiences by enhancing fairness, purpose, and support—conditions known to increase satisfaction and commitment (Skudiene & Auruskeviciene, 2012; Turker, 2009). These attitudinal outcomes, in turn, reduce the likelihood that employees will seek to leave their organisation. Thus, internal CSR does not only have a direct influence on

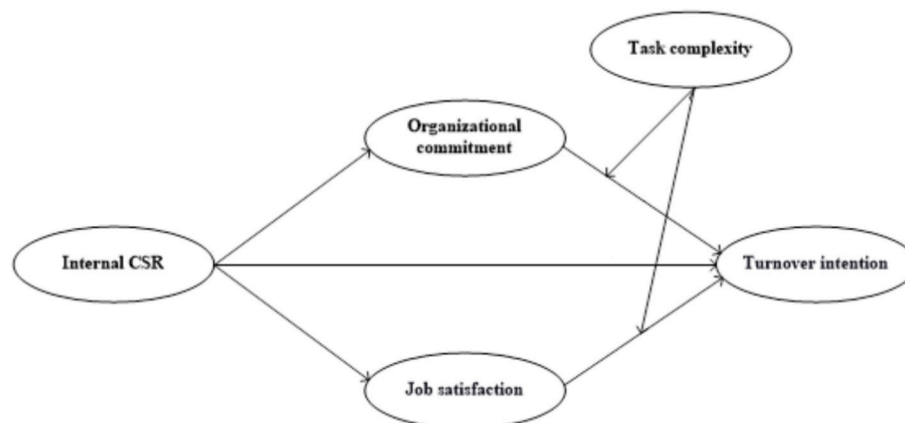


Fig. 1. theoretical model.

turnover intention but also operates indirectly by fostering positive workplace attitudes. Based on these arguments and the theoretical grounding in SET and organisational behaviour literature, the following hypotheses are proposed:

**H3.** Organisational commitment has a negative impact on the turnover intentions of internal auditors.

**H4a.** Job satisfaction mediates the relationship between internal CSR and turnover intentions among internal auditors.

**H4b.** Organisational commitment mediates the relationship between internal CSR and turnover intentions of internal auditors.

In addition to these attitudinal factors, task characteristics — particularly job or task complexity — can significantly influence how employees perceive their work. According to job characteristics theory (Hackman & Oldham, 1976), highly complex tasks can either enhance motivation and satisfaction if well-supported or lead to stress and burnout when organisational resources are lacking. Recent studies (Zhao & Zhang, 2021) have reinforced that task complexity may moderate the effects of job satisfaction and organisational commitment on turnover intentions. In this context, task complexity serves as a boundary condition that either strengthens or weakens the relationship between employee attitudes and behavioral outcomes. We, therefore, hypothesise:

**H5a.** Task complexity moderates the relationship between job satisfaction and turnover intentions of internal auditors.

**H5b.** Task complexity moderates the relationship between organisational commitment and turnover intentions of internal auditors.

Overall, internal CSR activities benefit the organisation by increasing employee satisfaction, commitment, and organisational loyalty while decreasing attitudes of voluntary turnover. These relationships are always moderated by task complexity and mediated by factors such as job satisfaction and commitment. Managing these dynamics can help organisations have a committed and satisfied workforce.

### 3. Method

#### 3.1. Sampling and data collection

The content validity of the survey was ensured, and comprehension of all the construct items was ascertained by pre-testing the survey questionnaire using 30 participants prior to actual data collection. A short link has been created for those interested in easily accessing and participating in the event. Internal auditors from 15 Jordanian banks participated in the study, with respondents identified through purposeful sampling. This procedure involved a careful examination of item language, variable categorisation, coding, and overall readability. To effectively address the research goals, the research design and sampling procedure were carefully designed in accordance with Sekaran and Bougie's (2016) best practices.

The sampling method used was simple random sampling, which ensures that data is represented fairly and independently. The survey data collection method is based on the nature of the survey interaction and the administration of the questionnaire. A cover letter was attached to the survey instrument, detailing the purpose and instructions for completing the survey. Copies of the questionnaire were then personally distributed to 200 internal auditors from Jordanian commercial banks at all levels between May and September 2023. A total of 178 internal auditors completed our survey. Following content analysis, 30 replies were removed because they had either missing information (either completely blank or missing crucial information) or outliers (either random responding or answers in the same line). For further statistical analysis, 148 questionnaires were used, yielding a response rate of 74 %. Because the study's goal is to measure the effects and generalise

information about a population, the authors ensured that the response rate exceeded the minimum threshold level for a face-to-face survey.

#### 3.2. Common method variance

When using a survey-based approach, there is always a big issue known as the common method variance (CMV) bias. To this end, for measuring the CMV, the single-factor test by Harman (Podsakoff et al., 2003) was used on the constructs of the study. According to Harman's (1976) guidelines, a single-factor test was employed, and it was identified that the first factor contributes only 26.37 % of the total variance, which is less than the 50 % variance threshold limit.

Furthermore, a detailed collinearity diagnostic analysis was completed utilising the Smart Partial Least Squares (Smart-PLS), which Kock (2015) described as useful and accurate for use by social sciences researchers. The factor loading for all the latent variables in the model were above the cutoff point of 0.5 except for two and the variance inflation factor (VIF) values were well below cut off of 3.3 indicating that there was no presence of common method variance as a method of measurement bias (Aburumman et al., 2022).

#### 3.3. Measurement

The constructs in this study were measured using legitimate and well-established scales. ICSR ( $\alpha = 0.925$ ) was assessed using a 10-item summary scale (Ali et al., 2010). "My company consistently implements policies to ensure a safe and healthy work environment for all employees" is an example of an ICSR measure item. Closon et al. (2015) employed a five-item scale to assess job satisfaction ( $\alpha = 0.913$ ). A sample job satisfaction measure item is "I am satisfied with the work environment at my workplace". Allen and Meyer's (1990) three-item scale was used to measure organisational commitment ( $\alpha = 0.886$ ). The original scale has been thoroughly tested and validated in a variety of organisational situations. Its adjustment in this study was designed to ensure that the items appropriately reflected the study population's specific features while also addressing the research concerns. One example of an OC measure is "I have a strong emotional attachment to my company". Maynard and Hakel's (1997) four-item scale was used to measure the task complexity ( $\alpha = 0.941$ ). "My task is mentally demanding" is a sample item from the task complexity scale. Bothma and Roodt's (2013) three-item measure was used to assess turnover intention ( $\alpha = 0.918$ ). Internal auditors with a composite mean score of  $>3.5$  were more likely to have intentions to leave. "I do consider leaving my current job" is an example of a turnover intention measure. All of the scales were seven-point Likert-type, with possibilities ranging from strongly disagree to strongly agree.

### 4. Data analysis and results

The study used structural equation modeling (SEM) in data analysis, a multivariate statistical technique that combines data from diverse sources with an assumed theoretical model to investigate the correlation between the variables. As observed by Hair et al. (2019), PLS-SEM is suitable for exploratory research and was therefore chosen for this study. They also compared PLS-SEM with regression models; the PLS-SEM analysis allows a model with more than one predictor variable, criterion variable, latent variables and error terms. It has been applied widely than in the social sciences and psychology (Al Shbail et al., 2022). Furthermore, it enables the examination of mediation and moderation effects in the same model at the same time (Sarstedt et al., 2020).

PLS-SEM analysis involves two stages: Evaluation of the measurement model and evaluation of the structural model (Hair et al., 2019).

#### 4.1. Measurement model analysis

The testing of the measurement model involved convergence-



discriminant validity tests, item reliability, as well as internal consistency reliability tests. Rotating factor loadings were in a range of 0.800 to 0.937, while the minimum threshold for factor loadings should be above 0.708 (Becker et al., 2023).

Reliability was assessed by rho\_A, Cronbach's alpha test, and composite reliability (CR). Based on Cronbach's alpha, CR, and rho\_A, it was established that all values were above the recommended 0.70, indicating sufficient internal consistency. Convergent validity, based on the AVE, is upper than the minimum acceptable level of 0.50 (Becker et al., 2023).

To assess multicollinearity, VIF values were checked. As shown in the following tables, Essay Length = 25, and all the individual VIF values were <1. Aspect Ratio = 1. In contrast, Hair Jr et al. (2021) set the multicollinearity threshold below 3.3 for all respective VIF values. The VIF values in Table 1 were below 10, indicating that the problem of multicollinearity did not significantly affect the model in use. Table 1 below contains detailed findings of the measurement model proposed based on the measurements collected from the survey.

Consequently, convergent validity was satisfied. Table 1 reports on the reliability of indicators, internal consistency, and convergent validity.

The cross loadings test was employed to derive the discriminant validity of the constructs in light of Fornell and Larcker's (1981) approach. The cross-loading analysis revealed that the average variance extracted (AVE) for each of the latent constructs was greater than the communality of all the variables, supporting cross-construct discriminant validity and suggesting that the constructs were distinct within the measurement model. To check this validity one step further, an HTMT analysis was conducted. More precisely, no HTMT score exceeded 0.85, which is considered the cut-off point in the literature by Henseler et al. (2015). The Fornell-Larcker and HTMT analyses are shown in Tables 2 and 3, respectively.

Table 2 highlights the relationships and distinctions among five categories: The research model includes internal CSR, job satisfaction, organisational commitment, task complexity, and turnover intention. The diagonal values of each category (e.g., internal CSR: 0.872; work satisfaction: 0.917; self-trust: 0.917; corporate loyalty: 0.903; task difficulty: 0.921; turnover intention: 0.927) represent the self-relation and establish the individuality and reliability of this survey. The off-diagonal values, for example, the correlation between internal CSR and job satisfaction, which equals 0.244, are used to test discriminant validity between paired categories. Discriminant validity is especially evident when the numbers on the diagonal are high and the numbers off the diagonal are comparatively low, as all the measures refer to the degree of differentiation between constructs.

The HTMT analysis results, shown in Table 3, reveal that none of the constructs have values >0.85, which excludes multi-conceptualism of constructs (Henseler et al., 2015). In sum, these findings provide concurrent and discriminant validity for the measurement model.

#### 4.2. Structural model analysis

After the measurement model established for the research was tested for validity and reliability, the structural model was analysed using PLS-SEM in SmartPLS. A bootstrapping technique was employed to determine the significance of path coefficients, and the structural quality of the model was confirmed using a 95 % bias-corrected confidence interval. In line with Peng and Lai (2012), a blinding approach, including the omission of distances of 7, was employed to evaluate the predictive relevance of PLS-SEM using the criteria of  $R^2$ , effect size ( $f^2$ ), and prediction accuracy ( $Q^2$ ).

Table 4 shows that the  $R^2$  value for job satisfaction is 0.361, which is greater than Cohen's (1988) criterion of 0.33, indicating that the model has strong predictive power for job satisfaction. For organisational commitment, the  $R^2$  value was 0.348, and for turnover intention, it was 0.469. All the empirical results present positive  $Q^2$  values for each

**Table 1**

Reliability of the constructs and factor loadings of indicators.

Measurement items	Standardized factor loadings	VIF
<i>Internal CSR</i> ( $\alpha = 0.925$ ; $\rho_{\text{A}} = 0.927$ ; $\text{CR} = 0.929$ ; $\text{AVE} = 0.760$ )		
Despite challenging financial conditions, my company is committed to maintaining job stability and security for our employees, ensuring that there will be no mandatory layoffs	0.907	2.138
My company is committed to the goal of long-term employment security/stability for all employees	0.897	1.321
My company consistently implements policies to ensure a safe and healthy work environment for all employees	0.898	1.721
To ensure employees are comfortable in their workplace, my company consistently adheres to the latest health standards	0.909	1.625
My company provides targeted support to employees through career counselling and assistance with career planning	0.895	2.040
My company employs a variety of learning tools and methods to facilitate the further development of employees	0.858	1.684
My company has implemented an action plan that promotes equal opportunities	0.833	1.220
My company offers specialized staff development programs for women and minorities to support equal opportunities	0.855	1.908
To maintain a healthy work-life balance, my company provides employees with flexible working hours	0.800	2.291
To encourage a healthy balance between work and personal life, my company has established clear guidelines that regulate this balance	0.858	1.515
<i>Job satisfaction</i> ( $\alpha = 0.913$ ; $\rho_{\text{A}} = 0.918$ ; $\text{CR} = 0.913$ ; $\text{AVE} = 0.741$ )		
Compared to most jobs, mine is quite interesting	0.932	1.503
I am satisfied with the work environment at my workplace	0.921	1.959
I am satisfied with the understanding that I have with my colleagues	0.923	1.786
I am satisfied with the responsibilities assigned to me	0.892	2.296
I am satisfied with the relationship I have with my line manager	0.916	1.547
<i>Organisational commitment</i> ( $\alpha = 0.886$ ; $\rho_{\text{A}} = 0.887$ ; $\text{CR} = 0.903$ ; $\text{AVE} = 0.819$ )		
I have a strong sense of belonging to my company	0.918	1.941
I feel like the problems of my company are my own	0.900	2.451
I have a strong emotional attachment to my company	0.890	2.405
<i>Task complexity</i> ( $\alpha = 0.941$ ; $\rho_{\text{A}} = 0.942$ ; $\text{CR} = 0.946$ ; $\text{AVE} = 0.807$ )		
I found my job as a complex task	0.906	2.307
My task required a lot of thought and problem solving	0.936	1.845
My task is mentally demanding	0.905	2.252
I found my job to be a challenging task	0.937	1.753
<i>Turnover intention</i> ( $\alpha = 0.918$ ; $\rho_{\text{A}} = 0.919$ ; $\text{CR} = 0.948$ ; $\text{AVE} = 0.829$ )		
I do consider leaving my current job	0.937	1.649
I aspire to find another job that better meets my personal needs	0.928	2.363
I do not like to look forward to another day at work at my current company	0.916	1.999

**Table 2**  
Discriminant validity assessment using the Fornell-Larcker criterion.

Construct	1	2	3	4	5
Internal CSR	0.872				
Job satisfaction	0.244	0.917			
Organisational commitment	0.293	0.143	0.903		
Task complexity	0.179	0.278	0.177	0.921	
Turnover intention	-0.094	-0.146	-0.191	0.251	0.927

**Table 3**  
Discriminant validity assessment using the HTMT criterion.

Construct	1	2	3	4	5
Internal CSR	–				
Job satisfaction	0.251	–			
Organisational commitment	0.315	0.155	–		
Task complexity	0.187	0.295	0.193	–	
Turnover intention	0.099	0.154	0.212	0.270	–

**Table 4**  
Model predictive capabilities.

Constructs	R <sup>2</sup>	Adj.R <sup>2</sup>	Q <sup>2</sup>	SRMR
Internal CSR	–	–	–	–
Job satisfaction	0.361	0.361	0.118	–
Organisational commitment	0.348	0.347	0.179	–
Task complexity	–	–	–	–
Turnover intention	0.469	0.468	0.238	0.061

construct, providing additional evidence and confirming the accuracy of the proposed model. These partitions were made according to Cohen's scale, where  $f^2 \geq 0.35$  is considered high,  $0.15 \leq f^2 < 0.35$  is considered medium, and  $0.02 \leq f^2 < 0.15$  is considered low. Additionally, the global fit of the current model was evaluated and confirmed, with an SRMR of 0.061, which is below the cutoff of 0.08 (Henseler, 2020).

To assess the importance of the path coefficients, another analysis was performed in the model, which employed non-parametric bootstrapping with 10,000 resamples. Regression analyses in Table 5 and Fig. 2 also revealed that internal CSR has a positive relationship with organisational commitment and job satisfaction, ( $t = 4.160$ ;  $F = 17.029$ ;  $p < 0.001$ ).

beta = 0.244; chi = 0.293. Consequently, the hypothesis H1c was invalid; there was no negative correlation between internal CSR and

**Table 5**  
Hypotheses testing (direct effect).

Structural path	Coef ( $\beta$ ) and (T Statistics)	P-Values	Bias-corrected 95 % CI		Remarks
			Lower	Upper	
H1a: Internal CSR - > Job satisfaction	0.244 (4.160)	0.000	(0.128, 0.352)		Supported
H1b: Internal CSR - > Organisational commitment	0.293 (4.858)	0.000	(0.186, 0.419)		Supported
H1c: Internal CSR - > Turnover intention	-0.015 (0.253)	0.801	(-0.125, 0.096)		Not supported
H2: Job satisfaction - > Turnover intention	-0.119 (2.203)	0.014	(-0.221, -0.009)		Supported
H3: Organisational commitment - > Turnover intention	-0.170 (2.986)	0.008	(-0.286, -0.064)		Supported

turnover intention Dependent  $t = 0.801$ ,  $t$  critical =  $\pm 1.96$ ,  $p > 0.05$ ,  $\beta = 0.015$ .

Additionally, organisational commitment and job satisfaction had a negative effect on turnover intention ( $\beta = -0.119$ ,  $t = 2.203$ ;  $\beta = -0.170$ ,  $t = 2.986$ ,  $p < 0.05$ ); hence, H2 and H3 are supported.

Among the proposed approaches, mediation and moderation analyses are the next two on our list.

To evaluate mediating effects in PLS, an indirect effect analysis was conducted in accordance with the recommendations made by Zhao et al. (2010), which have been found to perform better than Baron and Kenny's method (Hair Jr et al., 2023). In this regard, the significance of the mediating impact was evaluated using bias-corrected confidence intervals (CI) with 10,000 subsamples at a 95 % confidence level. The indirect effect ( $p1 * p2$ ) was tested, the magnitude of the mediation was estimated, and the significance of the mediating effect was evaluated. The findings show that the indirect impact deviates significantly from zero, supporting the strength and size of the relationship between organisational commitment and job satisfaction.

Additionally, according to Nitzl et al. (2016), the variance accounting for (VAF) index was used to determine the degree of mediation. A VAF score of  $>80$  % is considered to reflect full mediation, a score between 20 and 80 % represents partial mediation, and a score of  $<20$  % indicates no mediation. Based on Table 6, job satisfaction and organisational commitment partially mediate the influence of internal CSR on turnover intention in this study, which supports the associated hypotheses (H4a and H4b).

Fassott et al.'s (2016) two-stage method was employed to investigate the moderating effect of task complexity. According to Henseler and Chin (2010), the method generates interaction terms with statistical power greater than that of product indicator and orthogonalisation methods. Job satisfaction had a negative impact on turnover intention, as indicated by stage 1 data (see Table 5) ( $\beta = -0.119$ ,  $t = 2.203$ ,  $p < 0.05$ ). Additionally, in stage 2, task complexity had a positive impact on turnover intention ( $\beta = 0.392$ ,  $t = 8.119$ ,  $p < 0.001$ ). Additionally, the interaction term between task complexity and job satisfaction had a negative impact on turnover intention ( $\beta = -0.190$ ,  $t = 3.765$ ,  $p < 0.001$ ). Organisational commitment had a negative impact on turnover intention, as revealed in Table 5 from the stage 1 data ( $\beta = -0.170$ ,  $t = 2.986$ ,  $p < 0.05$ ). Additionally, in stage 2, task complexity had a favourable impact on turnover intention ( $\beta = 0.392$ ,  $t = 8.119$ ,  $p < 0.001$ ). Additionally, the interaction term between task difficulty and organisational commitment had a negative impact on turnover intention ( $\beta = -0.205$ ,  $t = 3.807$ ,  $p < 0.05$ ). As demonstrated in Table 7 and Fig. 3, the analysis revealed that the negative effects of job satisfaction and organisational commitment on turnover intention were stronger when task complexity was high compared to when it was low. Thus, H5a and H5b were supported.

In conclusion, all of the model's direct and indirect influences have substantial path coefficients, as shown in Tables 5, 6, and 7. The only exception is the direct relationship between internal CSR and turnover intention (see Table 5). Table 6 shows that, as the study predicted, this relationship is meaningful solely through the mediators. As indicated by the study, Table 7 further shows that the moderating effect of task complexity strengthens the impact of job satisfaction and organisational commitment on turnover intention.

## 5. Discussion

This research examines the complex relationships between internal CSR, organisational commitment, work satisfaction, and turnover intentions among internal auditors in Jordanian banks. The results have significant implications for both theoretical understanding and practical application.

The findings indicate that job satisfaction and internal CSR are positively correlated. Employees may believe that their company's CSR activities enhance their overall well-being and happiness. For example,



Fig. 2. Coefficient significance test without moderator variable.

**Table 6**  
Hypotheses testing (indirect effect).

Structural path	Total effect	Indirect effect p1*p2	VAF	Bias-corrected 95 % CI	
				Lower	Upper
H4a: Internal CSR -> Job satisfaction -> Turnover intention	-0.079	-0.029	0.37	(-0.063, -0.002)	
H4b: Internal CSR -> Organisational commitment -> Turnover intention	-0.079	-0.050	0.63	(-0.098, -0.017)	

workers who are employed by socially conscious businesses often express higher levels of job satisfaction. These findings align with those from previous studies (Azim et al., 2014; Closos et al., 2015). Likewise, there is a favourable correlation between organisational commitment and internal CSR because employees believe that the company's values align with their own. Employees who believe that their employer is socially aware are more likely to be engaged and committed. Moreover, these findings also correspond with the results from the prior related studies (Al-bdour et al., 2010; Mory et al., 2016).

The research, however, does not reveal a link between turnover intentions and internal CSR. This suggests that while CSR programs have a favourable effect on commitment and satisfaction, they have no direct effect on workers' intentions to quit. There is a negative correlation between turnover intentions and job satisfaction; contented workers are less likely to think about quitting. Increased job satisfaction encourages loyalty and reduces the likelihood of seeking other employment opportunities. These findings could be justified by the notion that internal

CSR may not directly impact turnover intention because it primarily influences employees' emotional and psychological well-being, such as job satisfaction and organisational commitment. These factors act as intermediaries that ultimately reduce turnover intention. The results of this study support the justifications for the mediation and moderation roles. Moreover, these findings align with those from previous studies (Suarez-Albarez et al., 2022).

Furthermore, it has been shown that turnover intentions are adversely correlated with organisational commitment. Because their feeling of identification and belonging serves as a barrier, employees who have a strong emotional tie to their company are less likely to quit. Through the mediation effects of organisational commitment and work satisfaction, the research also finds that internal CSR indirectly lowers turnover intentions. These mediations illustrate how CSR programs influence workers' decisions to stay with their company. These findings align with those from previous studies (Zhao and Zhang, 2021).

According to research, internal CSR fosters a pleasant work environment that aligns with workers' beliefs, thereby increasing job satisfaction and organisational commitment. The theoretical underpinnings of these mediating connections are supported by the fact that employees who feel appreciated and happy in their positions are less likely to plan their departure. The research also emphasises how work complexity moderates the link between organisational commitment, job satisfaction, and turnover intentions. According to the interaction effects, retention tactics must be tailored to the unique demands of various positions and employee viewpoints. This highlights the need for tailored strategies as opposed to a one-size-fits-all approach. The importance of CSR initiatives is shown by the favourable relationships found between internal CSR, job satisfaction, and organisational commitment. Businesses can enhance employee loyalty, happiness, and overall well-being by actively engaging in CSR. Organisations should incorporate CSR

**Table 7**  
Hypotheses testing (moderating effect).

Structural path	Coef ( $\beta$ ) and (T Statistics)	P-Values	Bias-corrected 95 % CI		Remarks
			Lower	Upper	
H5a: Job satisfaction*Task complexity*Turnover intention	-0.190 (3.765)	0.011	(-0.298, -0.017)		Supported
H5b: Organisational commitment *Task complexity*Turnover intention	-0.205 (3.807)	0.008	(-0.304, -0.051)		Supported

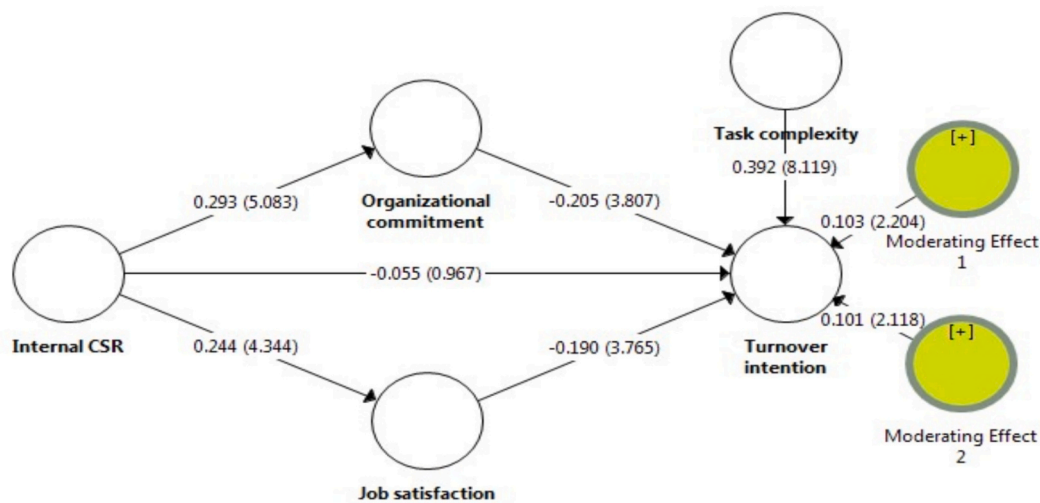


Fig. 3. Coefficient significance test with moderator variables.

activities into their company culture, cultivate a favourable image, and align their values with their CSR programs to enhance engagement and retention. All of these findings align with those from previous studies (Suarez-Albarez et al., 2022; Zhao & Zhang, 2021).

Organisations can successfully reduce employee turnover by enhancing organisational commitment and improving work satisfaction. The moderating effect of job complexity suggests that customised approaches tailored to the specific requirements of various positions and individuals are essential for enhancing retention. The proposed moderated mediation model provides valuable theoretical insights into the complex relationships between internal CSR, job satisfaction, organisational commitment, and turnover intentions. It emphasises the value of taking a nuanced approach to understanding the ways in which CSR programs impact employee retention, offering a distinct perspective that contributes to the growing body of research in this area.

Our research focused on the willingness of internal auditors in Jordanian banks to turn over with reference to internal CSR programs. Surprisingly, our results contradicted theoretical studies that have established that internal CSR programs influence intending to leave or turnover intention. In particular, we observed that internal CSR has no significant effect on the level of turnover intention among internal auditors in Jordanian banks. It is, therefore, useful to discuss these findings in light of certain features of the banking industry in Jordan. Banks' internal auditing tasks are major in compliance, risk functions, and financial statements, functions that may not be as sensitive to internal CSR compared to day-to-day operations in the bank.

Our work builds on the current knowledge that internal CSR universally reduces turnover intention across all employee groups, arguing that such a generalization is inaccurate in the contemporary setting (Later, Zhao & Zhang, 2021). In this study, we extend the CSR-turnover intention theories by including job specialization as a moderator and underlining the significance of the contextual factors in examining the relationship between CSR and employees. The study provided valuable information to Jordanian banks interested in reducing their turnover costs and retaining internal auditors. Although the present study did not find a relationship between internal CSR programs and internal auditors' turnover intentions, managerial attentiveness can explore other mechanisms that might help improve internal auditor retention, such as work-life balance policies, promotional opportunities, and recognition incentives (Di Bella & Al-Fayoumi, 2016).

Thus, by discussing job specificity as a moderator, our study enriches knowledge about CSR-turnover intention theories. As such, the data gathered from the Jordanian banking sector offers applied insights and real-world implications for academics and business practitioners,

improving our theoretical understanding of how CSR measures affect perceptions of internal auditor turnover intentions and informing practice-based retention strategies in organisations.

## 6. Conclusion

This research examines the relationship between internal CSR, job satisfaction, organisational commitment, and turnover intention among internal auditors working in Jordanian banks. Consequently, the research results show that while internal CSR enhances job satisfaction and organisational commitment, it does not significantly influence turnover intention. Additionally, it has been found that turnover intention is demonstrated through job satisfaction and organisational commitment as a form of internal CSR moderation. These findings suggest timely retention measures that reflect the realities of workforce retention, tailored to meet the needs and attitudes of employees regarding the impact of internal CSR on employee retention.

In terms of practical implications, the study's results are expected to serve as a reference guide for business organisations, particularly those operating in the Jordanian banking industry and venturing into similar businesses. Implementing targeted CSR initiatives that enhance job satisfaction and organisational commitment can help retain employees, even in high-complexity work environments. In particular, the highly significant correlations between internal CSR, job satisfaction, and organisational commitment support the argument that CSR should become an integral part of an organisation's culture. Such integration can help increase consumer relationships, productivity, prices, and loyalty among its employees. Similarly, the study demonstrates that job satisfaction and organisational commitment serve as strong moderators in the relationship between internal CSR and turnover intention. To enhance the reduction of staff turnover and increase retention and organisational performance, businesses should strengthen these mediating factors. In terms of implications for management in banking, to improve employee retention, banks should implement internal CSR programs that focus on employee well-being, professional development, and work-life balance. Tailored strategies for roles like internal auditors should address stress management, skill enhancement, and mental health support.

Furthermore, in terms of academic implications, this study adds to the growing body of literature on CSR by identifying the indirect pathways through which internal CSR affects turnover intention. It advances the understanding of the moderating role of job complexity in shaping the dynamic between CSR and turnover intention, particularly in the context of developing countries like Jordan.



However, the study has some limitations, as follows. The targeted data, collected from internal auditors of banking organisations in Jordan, limits the generalization of the research recommendations to other industries or organisational settings. However, it provides valuable insights into the impact of internal CSR on employees' perceptions and subsequent actions. Thus, future research should expand its sampling to include different industries and organisational contexts to accommodate the consequences of these results better. Furthermore, whether the results obtained could be further improved by analysing cultural influences on the relationships investigated could also be explored. Breaking CSR effects down to different practices and initiatives would be useful for organisational development of more effective CSR programs, to shape employee attitudes and contain turnover.

To extend knowledge, future research could also examine how the adoption of trends such as remote work, flexible work schedules, and other non-standard employment relationships affects internal CSR, perceived job satisfaction, organisational commitment, and turnover intention. All these have become salient features in the post-Covid-19 compliance era and, therefore, require investigation into how they influence employee retention measures.

### CRedit authorship contribution statement

**Mohannad Obeid Al Shbail:** Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology. **Hashem Alshurafat:** Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Waed Ensour:** Writing – review & editing, Writing – original draft, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Hamzeh Al Amosh:** Writing – review & editing, Writing – original draft, Visualization, Validation, Data curation, Conceptualization. **Huthaifa Al-Hazaima:** Writing – review & editing.

### Authors' contributions

All authors contributed to the study conception and design. Material preparation, data collection and analysis were performed [Mohannad Obeid Al Shbail]. The first draft of the manuscript was written by all authors and all authors commented on previous versions of the manuscript. All authors read and approved the final manuscript.

### Code availability

Not applicable.

### Funding

No fund was acquired for this research.

### Declaration of competing interest

No conflicts of interest or competing interests among the authors.

### Data availability

Data will be made available on request.

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