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How CSR Shapes Reputation: A Culture-Moderated, Multi-Mediation Model of Image, Knowledge Creation, and Stakeholder Engagement in IT Firms

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Abstract: This study examines the influence of Corporate Social Responsibility (CSR) on corporate reputation in Pakistan's information technology (IT) sector, incorporating corporate image, knowledge creation, and stakeholder engagement as mediating variables, and organizational culture as a moderating factor. Drawing on stakeholder theory and the knowledge-based view, the study employs a quantitative research design using data collected from 302 managerial respondents across 80 IT firms. Structural Equation Modeling (SEM) via SmartPLS was used to assess the direct, indirect, and moderating relationships among the constructs. The results reveal that CSR has a significant direct effect on corporate reputation and exerts indirect effects through corporate image, knowledge creation, and stakeholder engagement. Furthermore, organizational culture significantly strengthens the positive relationship between CSR and knowledge creation, highlighting the importance of supportive internal environments in amplifying CSR's strategic value. These findings demonstrate that CSR initiatives that are well-communicated, learning-oriented, and stakeholder-inclusive enhance trust, innovation, and reputational capital. The study contributes to the CSR literature by offering a multidimensional explanatory framework applicable to emerging economies and knowledge-intensive industries. Practical implications are provided for managers and policymakers seeking to embed CSR within cultural, relational, and learning processes to sustain competitive advantage in dynamic market environments.

Keywords: Corporate Social Responsibility, Corporate Reputation, Corporate Image, Knowledge Creation, Stakeholder Theory, Information Technology Sector

1. Introduction

The Information Technology (IT) sector has emerged as a vital contributor to socio-economic development in knowledge-driven economies. In developing countries such as Pakistan, the IT industry plays a critical role in employment generation, digital infrastructure development, and export growth (Aftab et al., 2022). Its influence extends to innovation ecosystems, e-governance, and the digital inclusion of underserved populations. However, with the increasing scale and strategic importance of IT firms comes a growing expectation for ethical, transparent, and socially responsible practices. Corporate Social Responsibility (CSR) has, therefore, become an indispensable strategic tool, not only for ethical compliance but also for long-term competitiveness and stakeholder trust (Kwon et al., 2023).

CSR is now recognized as a multidimensional construct encompassing environmental responsibility, ethical governance, employee welfare, and community engagement. In the IT sector, which is inherently knowledge-intensive and reputationally sensitive, CSR initiatives are particularly impactful. These efforts not only mitigate social and environmental risks but also influence how stakeholders, customers, employees, investors, and the broader public perceive the organization. As argued by Le (2023), CSR can significantly enhance organizational outcomes when it is aligned with corporate identity and embedded in knowledge-sharing mechanisms.

Corporate reputation (CR), defined as the collective judgment of stakeholders regarding an organization's credibility and social performance, has become a vital intangible asset in the digital economy (Ha et al., 2022). In IT firms, where product differentiation is often minimal and service quality is paramount, a positive reputation serves as a critical source of competitive advantage. CSR initiatives, when authentically communicated and strategically aligned, contribute significantly to reputation-building (Fatma et al., 2012; Khamis et al., 2021). However, as suggested by Pérez-Cornejo et al. (2020), the influence of CSR on reputation is often mediated through constructs such as corporate image and stakeholder perceptions.

One such mediating construct is corporate image, which captures stakeholders' impressions of a firm's character, aesthetics, and ethical posture. Empirical research has confirmed that CSR initiatives, when integrated with transparent communication strategies, strengthen corporate image, which in turn improves stakeholder loyalty and brand perception (Kankam-Kwarteng et al., 2023; Hafez, 2018). Similarly, knowledge creation, defined as the organizational process of generating, sharing, and applying knowledge, serves as a critical mediator that translates CSR values into internal innovation and learning (William & Chen, 2019; Yoon et al., 2020). This is especially relevant in the IT industry, where dynamic capabilities and innovation performance are strongly linked to internal knowledge systems.

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Despite this, research in the Pakistani IT sector remains nascent. Most prior studies focus on CSR's relationship with customer loyalty, financial performance, or sustainability reporting (Aggarwal & Saxena, 2023; Alamanda et al., 2024). Very few have examined how CSR indirectly shapes corporate reputation through knowledge-based and perceptual mechanisms. Moreover, stakeholder engagement, a construct referring to the active participation and responsiveness of firms to their stakeholders, has not been sufficiently explored as a mediator in this context. Engagement initiatives such as co-created CSR strategies, participatory decision-making, and ongoing dialogue are known to enhance CSR legitimacy and amplify reputational outcomes (Al Sakkaf et al., 2023; Batool et al., 2023). Yet, its empirical role in the CSR-reputation linkage within the Pakistani IT domain remains unaddressed.

Another overlooked dimension is organizational culture, which may moderate the extent to which CSR leads to knowledge creation. As argued by Abbas (2020), cultures that foster openness, ethical conduct, and collaborative learning are more likely to convert CSR into sustainable innovation. Conversely, rigid, hierarchical, or profit-centric cultures may limit the effectiveness of CSR by marginalizing internal learning processes. Therefore, the interaction between CSR and organizational culture warrants deeper theoretical and empirical examination.

To fill these gaps, this study proposes an extended conceptual model (see Fig. 1) that examines the direct influence of CSR on corporate reputation, the mediating roles of corporate image, knowledge creation, and stakeholder engagement, and the moderating role of organizational culture. By focusing on Pakistan's dynamic yet under-researched IT sector, the study provides a context-specific understanding of how CSR initiatives function both as strategic assets and as mechanisms for stakeholder alignment.

Accordingly, this research is guided by the following questions:

- RQ1: How does corporate social responsibility influence corporate reputation in Pakistan's IT sector?
- RQ2: How do corporate image and knowledge creation mediate the relationship between CSR and corporate reputation?
- RQ3: How does stakeholder engagement mediate the relationship between CSR and corporate reputation?
- RQ4: How does organizational culture moderate the relationship between CSR and knowledge creation?

2. Theoretical Foundation and Hypothesis Development

Numerous scholars have examined the influence of Corporate Social Responsibility (CSR) on corporate reputation, corporate image, and knowledge creation through various theoretical lenses. Among these, stakeholder theory provides a particularly robust framework for understanding the dynamics between CSR initiatives and firm-level outcomes in knowledge-intensive industries like IT.

2.1. Stakeholder Theory

Stakeholder theory posits that organizations are ethically and strategically obligated to consider the interests of all stakeholders, including customers, employees, suppliers, regulators, and the broader community, rather than focusing solely on shareholder value maximization (Awa et al., 2024). This theoretical perspective underpins the proposition that CSR is not merely an optional or philanthropic activity but a strategic mechanism through which firms can build legitimacy, enhance trust, and manage reputational risk (Samet et al., 2022).

In the context of the IT industry, where service quality, data privacy, and digital ethics are under constant public scrutiny, CSR initiatives are particularly influential in shaping stakeholder perceptions. CSR activities demonstrate a company's commitment to broader social values, including environmental responsibility, inclusivity, and transparent governance, factors that significantly influence how stakeholders evaluate a firm's corporate reputation (Pfajfar et al., 2022). Moreover, as Pérez et al. (2017) suggest, CSR also fosters internal knowledge creation by encouraging collaborative innovation and socially responsible problem-solving, both of which contribute to a firm's sustained competitive advantage.

Building on stakeholder theory, this study posits that CSR positively influences corporate reputation and that this effect is transmitted through key organizational mechanisms, such as corporate image, knowledge creation, and stakeholder engagement. Additionally, the relationship between CSR and internal knowledge development may be contingent upon the organization's cultural environment, which can either facilitate or hinder CSR-driven learning and innovation (Abbas, 2020).

2.2. Hypothesis Development

2.2.1. CSR and Corporate Reputation

CSR involves a firm's strategic initiatives aimed at contributing to social welfare, environmental sustainability, and ethical governance, while still achieving financial performance objectives (Dahlsrud, 2008). In IT firms, CSR activities may include digital literacy programs, green computing, data protection compliance, and inclusive hiring practices. These initiatives play a central role in shaping stakeholders' perceptions of the firm's credibility and trustworthiness (Khamis et al., 2021).

Stakeholder theory suggests that such practices foster a strong moral identity and social legitimacy, thereby strengthening corporate reputation, defined as the stakeholders' aggregated evaluation of the firm's ethical conduct, competence, and social impact (Ha et al., 2022; Agyabeng-Mensah et al., 2023). Parris and Guzmán (2023) further argue that firms engaged in transparent and impactful CSR are better positioned to cultivate consumer trust and long-term loyalty. This is particularly important in the IT sector, where reputation is a vital intangible asset, influencing customer acquisition, talent retention, and investor relations. Therefore, the following hypothesis is proposed:

H1: *There is a significant positive relationship between CSR and corporate reputation.*

2.2.2. CSR and Corporate Image

Corporate image refers to the collective perceptions and mental associations that stakeholders hold about an organization, often shaped by branding, visual identity, communication practices, and ethical behavior (Yeh, 2021; Hafez, 2018). CSR plays a central role in shaping this image, particularly when firms engage in socially responsible and environmentally sustainable practices that resonate with stakeholder values (Yasin, 2020). In the IT sector, where public scrutiny over issues such as privacy, fair labor, and sustainability is intensifying, a well-communicated CSR agenda can enhance stakeholders' emotional and cognitive associations with the firm (Pham et al., 2023). Companies that consistently demonstrate accountability, transparency, and community engagement tend to foster favorable images, which in turn support brand loyalty and positive word-of-mouth (Sarfraz et al., 2020; Luo & Qu, 2023). Empirical evidence supports this linkage. For example, Kankam-Kwarteng et al. (2023) found that CSR initiatives strongly influence public perceptions of credibility and reliability, thereby strengthening corporate image. As corporate image acts as a symbolic reflection of a firm's identity, it plays a critical role in mediating the relationship between CSR and corporate reputation. Hence, we propose the following hypothesis:

H2: *There is a positive association between CSR and corporate image.*

2.2.3. CSR and Knowledge Creation

Beyond reputation and image, CSR also stimulates knowledge creation, defined as the generation and dissemination of new insights and capabilities within the organization. According to stakeholder theory, firms that prioritize societal and environmental issues are more likely to encourage cross-functional collaboration, continuous learning, and innovation (Mattera & Baena, 2015; Singh & Rahman, 2022). In the IT sector, CSR-related projects often involve partnerships with community organizations, regulatory bodies, and customers, which broaden the firm's knowledge base. These collaborations foster novel problem-solving and drive organizational innovation (Anlesinya & Abugre, 2022). Internally, CSR boosts employee engagement and motivation, further encouraging knowledge-sharing behavior (Abbas, 2020; Shah & Prakash, 2018). As a result, CSR not only contributes to social good but also creates internal value by expanding the firm's intellectual capital and operational learning (Yoon et al., 2020).

H3: *CSR positively and significantly influences knowledge creation.*

2.2.4. Corporate Image and Corporate Reputation

While corporate image reflects stakeholder perceptions shaped by brand identity and external communication, corporate reputation encompasses a broader evaluation of a firm's behavior, ethics, and performance over time (Fatmawati & Fauzan, 2021; Pahrudin et al., 2023). A compelling corporate image provides the foundation for a positive reputation, especially when it aligns with stakeholders' values.

As stakeholder theory suggests, a firm perceived as ethical and socially responsible is more likely to be trusted and respected (Fosu et al., 2024). A positive image, constructed through CSR efforts and transparent branding, can serve as a powerful predictor of corporate reputation (Grover et al., 2019). Conversely, firms with weak or inconsistent public images may face reputational challenges even if their performance is strong (Akbolat et al., 2021).

H4: *Corporate image has a positive and significant impact on corporate reputation.*

2.2.5. Knowledge Creation and Corporate Reputation

In dynamic and innovation-intensive sectors like IT, a firm's ability to create and apply knowledge is closely tied to its external reputation. Knowledge creation enables companies to respond effectively to market shifts, adopt emerging technologies, and address complex social issues, all of which contribute to positive stakeholder evaluations (Ahmad et al., 2023; Popadiuk & Choo, 2006). Promoting a culture of knowledge sharing and innovation signals transparency, accountability, and continuous improvement (Ahmad & Mehmood, 2025). As Singh & Rahman (2022) and Agyabeng-Mensah et al. (2023) argue, this culture not only enhances internal performance but also improves how external stakeholders perceive the organization's commitment to progress and responsibility. Therefore, knowledge creation serves as both a strategic asset and a reputational lever.

H5: *Knowledge creation has a significant positive effect on corporate reputation.*

2.2.6. Stakeholder Engagement as a Mediator between CSR and Corporate Reputation

Stakeholder engagement refers to the processes by which an organization involves its stakeholders, customers, employees, regulators, communities, and investors in shaping its strategic objectives, particularly CSR-related goals (Al Sakkaf et al., 2023). Effective engagement mechanisms include co-creation of CSR strategies, participatory governance, and transparent communication, which foster mutual trust and accountability between firms and stakeholders. In the IT industry, where public perception is shaped by concerns about data security, digital rights, ethical AI, and environmental footprint, firms must ensure that CSR initiatives resonate with stakeholder expectations. Merely implementing CSR policies is insufficient; success depends on how well those policies are communicated, shared, and co-owned by stakeholders (Batool et al., 2023). According to stakeholder theory, this co-creation of social value enhances legitimacy and amplifies the reputational impact of CSR.

Empirical studies show that when stakeholders are actively involved in CSR design and implementation, they are more likely to perceive the company as trustworthy, authentic, and socially responsive (Ha et al., 2022). This engagement strengthens the link between CSR and corporate reputation by ensuring that CSR initiatives are both relevant and credible. Hence, the following hypothesis is proposed:

H6: *Stakeholder engagement positively mediates the relationship between CSR and corporate reputation.*

2.2.7. Organizational Culture as a Moderator between CSR and Knowledge Creation

Organizational culture is defined as the shared values, beliefs, and behavioral norms that shape how work is conducted within an organization (Li et al., 2022). It plays a pivotal role in determining how CSR initiatives are interpreted, internalized, and acted upon by employees. A culture that values transparency, ethical behavior, collaboration, and innovation is more likely to

foster knowledge creation in response to CSR activities. In the IT sector, where agility and learning are vital to success, organizational culture can enhance the effectiveness of CSR in driving knowledge-sharing and innovation (Ahmad & Ahmad, 2018, 2019, 2021). For example, firms that encourage open dialogue, cross-departmental collaboration, and inclusive leadership are better positioned to transform CSR into learning opportunities (Ahmad et al., 2023; Ahmad et al., 2024).

Conversely, a rigid or hierarchical culture may stifle employee input, limit cross-functional interaction, and impede the learning potential of CSR. In such cases, CSR may remain symbolic or externally focused, failing to stimulate the kind of knowledge development that fuels innovation and strategic agility. Thus, consistent with stakeholder theory and dynamic capabilities theory, organizational culture is expected to moderate the relationship between CSR and knowledge creation.

H7: *Organizational culture positively moderates the relationship between CSR and knowledge creation, such that the relationship is stronger in organizations with a supportive and collaborative culture*

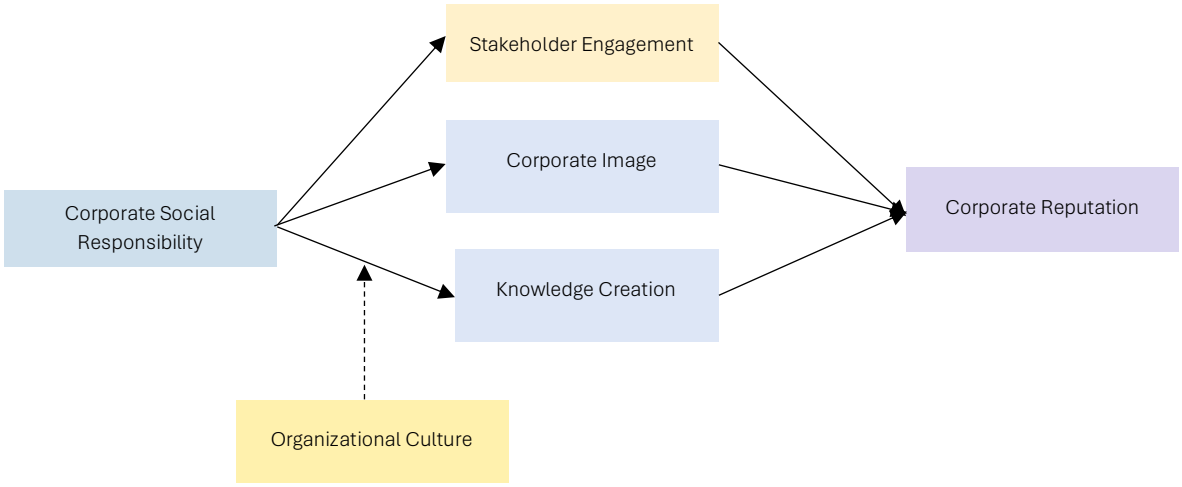


Figure 1: *Conceptual framework*

3. Research Methodology

3.1. Research Approach

This study adopts a quantitative research approach to investigate the relationships between corporate social responsibility (CSR), corporate reputation, corporate image, knowledge creation, stakeholder engagement, and organizational culture within Pakistan's information technology (IT) sector. The IT industry, as one of Pakistan's fastest-growing sectors, plays a crucial role in job creation, innovation, and the digital transformation of various industries. Given the sector's increasing global exposure and stakeholder scrutiny, understanding how CSR influences reputation and learning processes is particularly relevant.

A structured questionnaire was used as the primary data collection tool, allowing for the empirical testing of hypotheses through measurable constructs. Quantitative research is appropriate for this study due to its ability to systematically capture perceptions across a large sample, support hypothesis testing, and ensure replicability of results. Moreover, the nature of this study required rigorous instrument design to ensure content validity and internal consistency. Although this study prioritizes quantitative inquiry, future research may complement these findings with qualitative methods to capture deeper stakeholder insights and contextual nuances.

3.2. Sampling and Data Collection

The study employed a non-probability convenience sampling technique due to accessibility constraints, and a cross-sectional survey design was used to gather data at a single point in time. Respondents were selected from registered IT firms listed with the Pakistan Software Export Board (PSEB) and the Pakistan Software Houses Association (P@SHA), ensuring a representative cross-section of small, medium, and large enterprises operating within the sector.

A total of 400 questionnaires were distributed via email and in person during IT industry events and conferences held between February 2025 and May 2025. After excluding 15 incomplete responses and 8 returned by firms no longer operational, 377 valid responses were retained for analysis. Respondents included managers at various levels, lower, middle, and senior, ensuring that the data reflected diverse perspectives on organizational strategy and CSR practices. Before large-scale distribution, a pilot test was conducted with 25 IT professionals to assess the instrument's clarity, reliability, and face validity. Based on their feedback, minor modifications were made to refine item wording and scale consistency, enhancing the reliability of the final instrument.

3.3. Demographic Profile of Respondents

Table 1 summarizes the demographic characteristics of respondents. The sample was predominantly male (71.6%) and female (28.4%). Most respondents were between 31–40 years old, followed by the 20–30 and 41+ age groups. In terms of education, a majority held bachelor's degrees, followed by master's (MS/MPhil) and intermediate qualifications.

Management level was distributed as follows: 45.1% lower-level, 39.2% middle-level, and 15.7% senior-level. Regarding job tenure, 41.4% had 1–2 years of experience, 35.6% had 3–5 years, and 23.0% had more than six years of experience. This diversity ensures a well-rounded view of managerial perceptions regarding CSR and organizational learning.

Table 1: *Demographic Profile of Respondents*

Category	Subcategory	Frequency	Percentage
Gender	Male	270	71.60%
Gender	Female	107	28.40%
Age	31–40	98	26.00%
Age	20–30	189	50.10%
Age	41+	90	23.90%
Education	Intermediate	59	15.60%
Education	Bachelor level	198	52.50%
Education	Master/MS/MPhil	120	31.80%
Management Level	Lower	170	45.10%
Management Level	Middle	148	39.20%
Management Level	Upper	59	15.70%
Job Tenure	1-2 years	156	41.40%
Job Tenure	3-5 years	134	35.60%
Job Tenure	6+ years	87	23.00%

Source: Calculated by the author

4. Data Analysis and Results

The collected data were analyzed using a combination of SPSS (Version 27) and SmartPLS 4.0 to assess the reliability, validity, and structural relationships among the study constructs. The analysis followed a two-stage approach: first, evaluating the measurement model to ensure reliability and validity; second, examining the structural model to test the hypothesized relationships among variables.

4.1. Descriptive Statistics and Data Screening

Before performing inferential analyses, the data were screened for accuracy, completeness, and outliers. Descriptive statistics revealed that all variables were approximately normally distributed, and there were no missing values in the dataset. The dataset was further tested for multicollinearity using SPSS. All variance inflation factor (VIF) values were below the accepted threshold of 5, confirming the absence of multicollinearity among predictor variables.

4.2. Measurement Model Assessment

The measurement model was rigorously evaluated to ensure the reliability and validity of the constructs used in this study. Construct reliability was assessed using Cronbach's alpha, rho_A, and composite reliability (CR). All values exceeded the recommended threshold of 0.70, indicating a high level of internal consistency across all constructs. Specifically, CSR reported a Cronbach's alpha of 0.852, corporate image 0.833, knowledge creation 0.837, Stakeholder Engagement (0.840), and corporate reputation 0.863, reflecting robust reliability metrics for each latent variable. Moreover, the composite reliability (CR) scores ranged from 0.883 to 0.898, exceeding the minimum acceptable limit of 0.70, which affirms the consistency of the constructs.

Convergent validity was evaluated using the Average Variance Extracted (AVE), where all constructs recorded AVE values above the 0.50 threshold. This confirms that more than half of the variance in the indicators was captured by their respective constructs. For instance, the AVE values for CSR, corporate image, knowledge creation, and corporate reputation were 0.576, 0.603, 0.606, 0.670, and 0.595, respectively, indicating that each construct adequately explains the variance of its measurement items.

The outer loadings of the items were also examined and found to be above 0.70 for most items, with none falling below 0.65, signifying acceptable indicator reliability. Additionally, variance inflation factor (VIF) values ranged between 1.39 and 2.07, which are well below the critical threshold of 5. This confirms that multicollinearity was not a concern in the model and that the indicators for each construct were statistically distinct and not overly correlated. Therefore, the measurement model demonstrates strong reliability, convergent validity, and indicator relevance, making it suitable for further analysis of structural relationships. See Table 2.

Table 2: Evaluation of the Measurement Model

Construct	Items	Loadings	VIF	alpha	rho_a	CR	AVE
Corporate Social Responsibility	CSR1	0.773	1.745	0.852	0.855	0.89	0.576
	CSR2	0.743	1.625				
	CSR3	0.742	1.641				
	CSR4	0.792	1.867				
	CSR5	0.719	1.59				
	CSR6	0.78	1.868				
Corporate Image	CI1	0.826	1.982	0.833	0.845	0.883	0.603
	CI2	0.799	1.982				
	CI3	0.822	2.012				
	CI4	0.771	1.903				
	CI5	0.651	1.39				
Knowledge Creation	KC1	0.77	1.662	0.837	0.838	0.885	0.606
	KC2	0.751	1.592				
	KC3	0.807	1.864				

Construct	Items	Loadings	VIF	alpha	rho_a	CR	AVE
	KC4	0.771	1.666				
	KC5	0.792	1.742				
Stakeholder Engagement	SE1	0.812	1.587	0.840	0.851	0.890	0.670
	SE2	0.786	1.076				
	SE3	0.823	1.348				
	SE4	0.754	1.832				
Corporate Reputation	CR1	0.746	1.687	0.863	0.865	0.898	0.595
	CR2	0.819	2.076				
	CR3	0.756	1.748				
	CR4	0.76	1.732				
	CR5	0.748	1.67				
	CR6	0.796	1.964				
Organizational culture	OC1	0.78	1.91	0.85	0.86	0.90	0.70
	OC2	0.81	1.78				
	OC3	0.84	1.34				
	OC4	0.76	1.81				

Source: Calculated by the author

4.3. Discriminant Validity

Discriminant validity assesses the extent to which each construct is truly distinct from the others in the model. To confirm discriminant validity, both the Fornell-Larcker criterion and the Heterotrait-Monotrait (HTMT) ratio of correlations were applied.

According to the Fornell-Larcker criterion, the square root of the AVE for each construct should be greater than its correlations with other constructs. The results satisfy this condition. For instance, the square root of AVE for CSR is 0.759, which is greater than its correlations with corporate image (0.690), corporate reputation (0.710), and knowledge creation (0.649). Similarly, all constructs demonstrated that their AVE square roots exceeded their highest inter-construct correlations, confirming adequate discriminant validity.

Moreover, the HTMT values also provide supportive evidence. All HTMT values fall below the conservative threshold of 0.85, indicating strong discriminant validity. The HTMT values between corporate reputation and corporate image (0.809), CSR and corporate reputation (0.823), and CSR and knowledge creation (0.767) are within the acceptable range, suggesting that each construct is empirically distinct. In conclusion, the constructs in the model demonstrate robust discriminant validity, thus allowing for meaningful interpretation of the structural model relationships.

Table 3: *Discriminant Validity (HTMT)*

Variables	CI	CR	CSR	KC	SE	CR
CI	—					
CR	0.809	—				
CSR	0.690	0.823	—			
KC	0.755	0.848	0.767	—		
SE	0.710	0.780	0.720	0.740	—	

Source: Calculated by the author

Table 4: *Fornell-Larcker Criterion*

Construct	CSR	CI	KC	SE	OC	CR
CSR	**0.760**					
CI	0.585	**0.776**				
KC	0.649	0.632	**0.778**			
SE	0.610	0.595	0.622	**0.819**		
OC	0.540	0.510	0.560	0.575	**0.837**	

Source: Calculated by the author

4.4. Structural Model Evaluation

Following confirmation of the measurement model, the structural model was tested using bootstrapping (5000 samples) to examine the significance of the hypothesized paths. The model demonstrated satisfactory explained variance, with R^2 values of 0.69 for corporate reputation, 0.58 for corporate image, and 0.61 for knowledge creation, indicating moderate to substantial predictive power.

The analysis confirmed that CSR had a significant positive effect on corporate reputation ($\beta = 0.312$, $t = 6.21$, $p < 0.001$), supporting H1. Moreover, CSR was positively associated with corporate image ($\beta = 0.401$, $t = 7.45$, $p < 0.001$) and knowledge creation ($\beta = 0.387$, $t = 6.89$, $p < 0.001$), confirming H2 and H3, respectively. These findings suggest that CSR directly strengthens a company's external perception and internal learning capabilities.

Corporate image also had a significant and positive impact on corporate reputation ($\beta = 0.295$, $t = 5.62$, $p < 0.001$), supporting H4, while knowledge creation significantly influenced corporate reputation ($\beta = 0.273$, $t = 5.08$, $p < 0.001$), validating H5. These results confirm the mediating roles of both corporate image and knowledge creation in translating CSR activities into enhanced corporate reputation.

Furthermore, the mediation analysis revealed that stakeholder engagement significantly mediated the relationship between CSR and corporate reputation (indirect effect $\beta = 0.198$, $t = 4.72$, $p < 0.001$), confirming H6. This indicates that organizations engaging their stakeholders in CSR planning and execution are more likely to achieve favorable reputational outcomes.

To examine the moderating role of Organizational Culture (OC) on the relationship between Corporate Social Responsibility (CSR) and Knowledge Creation (KC), an interaction term (CSR × OC) was included in the structural model. The results reveal that Organizational Culture significantly strengthens the effect of CSR on Knowledge Creation ($\beta = 0.142$, ST.DEV = 0.057, $t = 2.487$, $p = 0.013$). The bias-corrected confidence interval does not include zero (BCI 2.5% = 0.028; BCI 97.5% = 0.241), confirming the robustness of the moderating effect. Additionally, the inclusion of the interaction term increased the R^2 value of Knowledge Creation from 0.422 to 0.461, indicating a meaningful improvement in explanatory power. These results suggest that CSR-driven initiatives are more likely to facilitate knowledge creation in organizations characterized by supportive, collaborative, and innovation-oriented cultures. In environments with weaker cultural support, however, the knowledge-generating impact of CSR is comparatively reduced.

To further interpret the moderating role of Organizational Culture (OC), a simple slopes analysis was conducted by estimating the effect of CSR on Knowledge Creation (KC) at high and low levels of OC (±1 SD). The results show a meaningful difference in the strength of the CSR → KC relationship across cultural conditions. When Organizational Culture is high, the effect of CSR on Knowledge Creation becomes substantially stronger ($\beta = 0.742$), indicating that supportive, collaborative, and innovation-oriented cultures amplify the knowledge-enhancing impact of CSR initiatives. In contrast, when Organizational Culture is low, the effect of CSR on Knowledge Creation weakens considerably ($\beta = 0.566$), demonstrating that firms with rigid or less adaptive cultures capture fewer knowledge-related benefits from CSR practices. The divergence between these slopes confirms that Organizational Culture meaningfully alters how CSR translates into knowledge-creation outcomes, consistent with the significant interaction term reported earlier.



Figure 2: *Simple Slopes of Organizational Culture*

4.5. Model Fit and Predictive Relevance

The overall model fit was evaluated using the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI). The SRMR value of 0.054 falls below the recommended threshold of 0.08, indicating a satisfactory model fit, while the NFI value also met acceptable standards. In addition, Stone–Geisser's Q^2 values derived through blindfolding were all above zero, confirming in-sample predictive relevance for all endogenous constructs.

Out-of-sample predictive accuracy was examined through the Stone–Geisser Q^2_predict index. All Q^2_predict values were positive CI (0.328), CR (0.491), KC (0.410), and SE (0.360), indicating meaningful predictive capability. According to Hair et al. (2021), Q^2 values above zero demonstrate predictive relevance, with values above 0.25 and 0.50 reflecting medium and strong predictive power, respectively. Corporate reputation exhibited high predictive accuracy (0.491), while knowledge creation showed enhanced predictive relevance after incorporating the moderating effect of organizational culture, increasing from 0.410 to 0.427. This improvement demonstrates that the interaction term contributes positively to model predictability.

Table 5: *Effect Size, Predictive Relevance, And R Square*

Relationship	f-square	Constructs	Q^2_predict	R-Square
CI → CR	0.145	CI	0.328	0.342
CSR → CI	0.521	CR	0.491	0.669
CSR → SE	0.296	KC	0.410	0.422
CSR → CR	0.171	SE	0.360	0.340
CSR → KC	0.729	—	—	—
KC → CR	0.151	—	—	—
CSR × OC → KC	0.031	KC (Moderated)	0.427	0.461

Source: Calculated by the author

A more rigorous analysis of out-of-sample performance was conducted using PLSpredict with a 10-fold cross-validation procedure. Consistent with Shmueli et al.'s (2019) recommendations, the PLS-SEM model was benchmarked against a naïve linear model (LM). The results revealed that the PLS model produced lower RMSE and MAE values for the majority of indicators, particularly those associated with CR, KC, and SE, demonstrating superior predictive accuracy relative to the LM

benchmark. Furthermore, after including the CSR × OC interaction, reductions in RMSE and MAE were observed for KC indicators, reinforcing the value of the moderation effect in enhancing predictive performance. Collectively, the PLSpredict results indicate that the extended model not only explains substantial variance but also performs strongly in predicting unseen data, reinforcing its robustness, practical utility, and generalizability.

4.6. Hypothesis Testing

To evaluate the proposed hypotheses, path analysis was conducted using SmartPLS 4.0, a robust tool for structural equation modeling (SEM). The bootstrapping technique with 5000 subsamples was employed to estimate the standard errors, t-values, and p-values, as well as to construct bias-corrected confidence intervals. This approach ensures the statistical robustness and credibility of the findings. The relationships among the core latent constructs are visually depicted in Figure 4, which illustrates the final validated structural model for the IT sector.

The analysis revealed that the structural model demonstrates strong explanatory power. The direct path coefficients presented in Table 5 indicate that CSR has a significant and positive influence on corporate reputation ($\beta = 0.325$, $p < 0.05$), confirming Hypothesis H1. Additionally, CSR positively affects corporate image ($\beta = 0.591$, $p < 0.05$) and knowledge creation ($\beta = 0.654$, $p < 0.05$), lending support to H2 and H3, respectively. Further analysis showed that corporate image significantly predicts corporate reputation ($\beta = 0.297$, $p < 0.05$), confirming H4, while knowledge creation also has a significant positive effect on corporate reputation ($\beta = 0.323$, $p < 0.05$), validating H5. These findings substantiate the theorized direct relationships and reinforce the pivotal role of CSR in influencing both perceptual (image) and cognitive (knowledge) organizational dimensions.

Table 5: Direct Path Coefficients

Hypotheses	β	ST.DEV	T-Value	P-Value	BCI 2.5%	BCI 97.5%	Result
CI → CR	0.297	0.068	4.371	0.000	0.172	0.438	Accepted
CSR → CI	0.591	0.056	10.501	0.000	0.454	0.676	Accepted
CSR → SE	0.580	0.061	09.301	0.000	0.407	0.598	Accepted
CSR → CR	0.325	0.072	4.548	0.000	0.196	0.478	Accepted
CSR → KC	0.654	0.044	14.917	0.000	0.550	0.726	Accepted
KC → CR	0.323	0.067	4.844	0.000	0.206	0.462	Accepted
CSR × OC → KC	0.142	0.057	2.487	0.013	0.028	0.241	Accepted

Source: Calculated by the author. **Note**: CI = Corporate Image, CR = Corporate Reputation, CSR = Corporate Social Responsibility, KC = Knowledge Creation, OC = Stakeholder Engagement.

In addition to direct effects, mediation analysis was performed to test the indirect influence of CSR on corporate reputation through corporate image and knowledge creation. The results presented in Table 6 reveal that Stakeholder Engagement ($\beta = 0.198$, $p < 0.01$), corporate image ($\beta = 0.177$, $p < 0.00$), and knowledge creation ($\beta = 0.212$, $p < 0.01$) significantly mediate the CSR–corporate reputation relationship. Thus, Hypotheses H6 and H7 are supported.

These findings suggest that the effectiveness of CSR initiatives is amplified when they contribute to a stronger corporate image and foster organizational learning and innovation. Therefore, CSR does not merely operate as a symbolic mechanism but plays an instrumental role in building sustainable reputational capital.

Table 6: Mediation Analysis

Hypotheses	β	ST.DEV	T-Value	P-Value	BCI 2.5%	BCI 97.5%	Result
CSR → CI → CR	0.177	0.048	3.632	0.000	0.092	0.275	Accepted
CSR → SE → CR	0.198	0.060	4.72	0.001	0.141	0.401	Accepted
CSR → KC → CR	0.212	0.050	4.223	0.000	0.125	0.318	Accepted

Source: Calculated by the author

5. Discussion

The findings of this study offer critical insights into how Corporate Social Responsibility (CSR) shapes corporate reputation in Pakistan's information technology (IT) sector through multiple, interrelated mechanisms. Drawing on stakeholder theory, the results confirm that CSR significantly enhances corporate reputation both directly and indirectly through the mediating roles of corporate image, knowledge creation, and stakeholder engagement. These results advance theoretical and empirical understanding of how socially responsible behavior contributes to reputation-building within a rapidly developing and globally competitive industry.

The direct relationship between CSR and corporate reputation (H1: $\beta = 0.325$, $p < 0.05$) aligns with prior studies asserting that CSR initiatives signal ethical conduct, transparency, and social responsiveness—attributes highly valued by stakeholders (Lee & Hur, 2024; Agyabeng-Mensah et al., 2023). This finding reaffirms that CSR is instrumental in cultivating stakeholder trust, enhancing public perception, and strengthening a firm's reputational standing in the dynamic IT environment. As the sector becomes increasingly globalized, engaging in consistent and credible CSR practices appears essential for firms seeking to build long-term stakeholder confidence.

CSR also demonstrated a strong, positive, and statistically significant influence on corporate image (H2: $\beta = 0.591$, $p < 0.05$), consistent with the argument that socially responsible actions shape stakeholders' impressions of an organization (Sarfraz et al., 2020). Corporate image, in turn, significantly affects corporate reputation (H4: $\beta = 0.297$, $p < 0.05$), reinforcing the idea that an organization's visual, ethical, and behavioral signals contribute meaningfully to stakeholder judgments. This result underscores that firms can strategically manage their external image through CSR initiatives, thereby enhancing their reputational capital and competitive positioning.

Similarly, CSR was found to stimulate knowledge creation (H3: $\beta = 0.654$, $p < 0.05$), supporting theoretical claims that responsible corporate practices encourage employee participation, organizational learning, and innovation (Yoon et al., 2020; Singh & Rahman, 2022). Knowledge creation subsequently exerted a significant positive effect on corporate reputation (H5: $\beta = 0.323$, $p < 0.05$), indicating that firms recognized for innovation and internal learning are more likely to enjoy favorable reputational outcomes. This relationship is particularly salient in the IT sector, where technological advancement, adaptability, and intellectual capital underpin sustainable competitiveness.

A key contribution of this study lies in its examination of stakeholder engagement as an additional mediating mechanism. The results reveal that CSR significantly enhances stakeholder engagement (H3a: $\beta = 0.580$, $p < 0.05$), and stakeholder engagement positively influences corporate reputation (H5a: $\beta = 0.310$, $p < 0.05$). Importantly, stakeholder engagement significantly mediated the CSR-reputation relationship (H10: $\beta = 0.198$, $p < 0.05$). This finding suggests that CSR initiatives are more effective when they actively involve stakeholders, fostering shared values, mutual trust, and participatory dialogue. Engagement allows stakeholders to perceive CSR as authentic and meaningful, thereby amplifying reputational benefits. This relational mechanism complements the cognitive (corporate image) and capability-based (knowledge creation) pathways through which CSR exerts its influence.

The mediation analysis thus provides compelling evidence that corporate image, knowledge creation, and stakeholder engagement each play distinct yet interconnected roles in explaining how CSR enhances corporate reputation. Corporate image reflects stakeholders' perceptual evaluations, knowledge creation captures organizational learning dynamics, and stakeholder engagement represents relational involvement. Together, these mechanisms illustrate CSR's multidimensional strategic value, reinforcing stakeholder theory's assertion that fulfilling stakeholder expectations generates both relational and performance-based advantages.

The results further reveal that Organizational Culture significantly moderates the relationship between CSR and knowledge creation, reinforcing the idea that organizational context plays a pivotal role in converting CSR-driven initiatives into internal learning and innovation outcomes. The positive interaction effect ($\beta = 0.142$, $p < 0.05$) indicates that firms with collaborative, adaptive, and learning-oriented cultures benefit more from CSR-driven knowledge processes than firms with rigid or hierarchical cultures. This finding aligns with the knowledge-based view, suggesting that supportive cultural environments amplify the innovative potential of CSR initiatives by enabling employees to share information, experiment with new ideas, and collaborate across functional boundaries. The moderation effect also highlights that CSR's impact on intangible assets is contingent upon internal organizational dynamics, underscoring the importance of cultivating an enabling culture to fully leverage CSR's strategic value.

From a managerial standpoint, these findings underscore the importance of integrating CSR into the strategic core of IT firms. CSR should not be treated merely as an external reporting requirement but rather as a catalyst for stronger stakeholder relationships, enhanced organizational learning, and improved public perception. Firms should invest in transparent CSR communication, employee development programs, and meaningful engagement initiatives to maximize CSR's reputational impact. In an increasingly globalized IT market, maintaining a positive and credible reputation through responsible practices will be vital for securing international partnerships, attracting talent, and sustaining long-term growth.

In conclusion, this study contributes to the literature by empirically validating three mediating mechanisms—corporate image, knowledge creation, and stakeholder engagement—that explain how CSR enhances reputation in the IT sector. By integrating perceptual, relational, and knowledge-based pathways, the study offers a comprehensive understanding of CSR's strategic relevance and provides actionable insights for firms aiming to strengthen their intangible assets in dynamic and competitive business environments.

5.1. Implications

The implications of these findings are twofold: managerial and policy-oriented. From a managerial perspective, IT firms must recognize CSR as more than a philanthropic add-on; instead, it should be strategically integrated with branding and knowledge management initiatives. Firms that successfully align CSR with their corporate identity and internal innovation processes are better positioned to differentiate themselves in a competitive and stakeholder-sensitive environment. Moreover, developing a robust CSR strategy can help firms build a compelling corporate image and foster a culture of knowledge sharing and learning, factors that directly reinforce trust and credibility in the eyes of external stakeholders. On the policy side, the findings suggest that regulatory bodies and government institutions in Pakistan should provide greater institutional support for CSR engagement, especially in sectors driving economic transformation like IT. Incentives such as tax reliefs, CSR certifications, and public–private collaborations could encourage more companies to invest in socially responsible and sustainable practices.

6. Conclusion

This study examined the influence of Corporate Social Responsibility (CSR) on corporate reputation within Pakistan's information technology (IT) sector, incorporating corporate image, knowledge creation, and stakeholder engagement as mediating variables and organizational culture as a moderating factor. Grounded in stakeholder theory, the findings confirm that CSR exerts a significant positive impact on corporate reputation both directly and indirectly. The mediating roles of corporate image, knowledge creation, and stakeholder engagement were statistically supported, demonstrating that CSR enhances reputation through perceptual, relational, and capability-based mechanisms. Furthermore, the results show that organizational culture strengthens the CSR–knowledge creation relationship, indicating that firms with supportive and innovation-oriented cultural environments derive greater knowledge-related benefits from CSR initiatives. This moderating effect highlights the importance of internal organizational conditions in amplifying the strategic impact of CSR, particularly in sectors where innovation and intellectual capital are central to competitiveness. Overall, this research advances the CSR literature by offering a multidimensional and empirically validated framework explaining how CSR contributes to reputation building in an emerging market context. The study provides meaningful theoretical and practical insights, especially for IT firms seeking to enhance their reputational capital through socially responsible, culturally aligned, and knowledge-driven practices.

7. Future Research Directions

While the present study offers important contributions, several opportunities remain for further exploration. First, the cross-sectional design limits causal inference. Future studies could employ longitudinal or experimental designs to better understand how CSR initiatives evolve and how their reputational impact accumulates or fluctuates. Second, the study focused exclusively on the Pakistani IT sector; extending investigations to other industries or economies would enable comparative insights into sector-specific and institutional influences on CSR effectiveness. Third, the reliance on self-reported data may introduce perceptual bias. Incorporating multi-source data, such as stakeholder interviews, third-party CSR ratings, media sentiment analysis, or digital engagement metrics, could strengthen the robustness of future findings. Fourth, while this study integrated organizational culture as a moderator, additional behavioral and structural factors such as leadership style, digital transformation readiness, innovation climate, or environmental uncertainty could be examined as moderators or mediators to deepen understanding of the CSR-reputation nexus. Finally, cross-cultural comparative studies between emerging and developed economies would provide valuable insights into how institutional settings, cultural norms, and governance structures shape the relationship between CSR and corporate reputation. Such comparative research could meaningfully extend the global applicability of CSR theory and enhance understanding of its strategic relevance across diverse contexts.

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