

# “PUBLIC PERCEPTIONS OF WHITE-COLLAR CRIME CULPABILITY: BRIBERY, PERJURY, AND FRAUD”

Author<sup>1</sup> Shabbir Hussain, Author<sup>2</sup> Junaid Hashmi, Author<sup>3</sup> Bilal Ramzan

<sup>1</sup> Author Supervisor, Aviation Management, Superior, Punjab, Pakistan

<sup>2</sup> Author Student, Aviation Management, Superior, Punjab, Pakistan

<sup>3</sup> Author Student, Aviation Management, Superior, Punjab, Pakistan

## ABSTRACT:

*The purpose of this research was to ascertain taxpayers' perceptions of the severity of tax evasion in comparison to other offences in general and white-collar crimes in Pakistan. We compared tax evasion's impression to that of twenty other offences, ranging from major crimes such as rape and murder to comparatively modest offences like running a stop sign. Due to the current attention on white-collar scandals by politicians and the media, as well as a dearth of comparisons in the earlier literature, we included six white-collar offences. In general, the findings imply that tax evasion is seen as a minor offence. When we compared tax evasion to other white-collar crimes, we discovered that tax evasion was regarded to be on a level with minimum wage legislation infractions but was assessed as less severe than the other four white-collar crimes analyzed. Most demographic variables (age, gender, education or income level, political affiliation, etc.) did not seem to be associated with tax evasion views. However, the taxpayers' location did have an influence. These results contrast with those of numerous earlier research.*

## 1. “INTRODUCTION”

Due to demands from many stakeholders such as customers, rivals, and governments, businesses all over the world are becoming more socially responsible. Even in 2021, the notion of corporate social responsibility (CSR) is developing. Contemporary scholars have just recently began to investigate the link between CSR activities and environmental management, according to the literature. As a result, recent studies have shown more awareness and a desire to use CSR activities to solve the prevalent problem of environmental degradation. Industries all around the world are major contributors to the danger of environmental deterioration.

However, in recent years, a corporate philosophy that focuses on producing profits while not harming the environment or the community in which the corporation operates has replaced this old model. As a result of technological developments, stakeholder awareness has increased, and they are more interested in learning about companies' socially responsible behavior in order to ensure that firms contribute to environmental preservation. As a result of these developing developments, developed countries such as the United States and the European Union (EU) have already strengthened environmental regulations, compelling firms in developed countries to significantly alter their environmental strategy. While environmental regulations in industrialized countries are substantially higher than in developing countries, the main problem exists in the world's poorer countries. To make matters worse, the vast majority of developing countries are emitting massive amounts of pollution, posing a serious threat to the global environment (Moohr, 2009).

Pakistan has a fundamental difficulty of changing climatic conditions as a result of its explosive growth, which has resulted in a plethora of problems, including frequent floods, droughts, harsh temperatures, and a low air quality index. It is necessary for the government to take significant efforts at all levels in order to properly address the current environmental challenges. As a country, we must revisit our environmental policies and make efforts to conserve the environment at all sectors, including personal (employee) and collective (organizational) thresholds.

Taking corporate social responsibility (CSR) into consideration, it is possible that an organization's environmental footprint can be reduced. According to studies, well-executed corporate social responsibility programmes can improve an organization's environmental performance. Previous study, on the other hand, has missed the potential importance of corporate social responsibility (CSR) at the person level (employees) in minimizing an enterprise's environmental footprint. Our definition of micro level CSR (micro-CSR) is based on Rupp and Mallory's definition, which indicates that micro-CSR is concerned with CSR interactions that take place at the individual level. A certain company on molding their perspective toward the environment, as we asserted earlier, is increasingly concerning modern scholars about the influence of individual psychological attitudes on corporate social responsibility activities carried out. Rupp and Mallory noted that micro-CSR may be used at any individual level inside or outside of an organization; nevertheless, we choose to concentrate on a more particular issue by examining an employee's involvement in workplace environmental improvement. Unfortunately, owing to a lack of information and awareness of the importance of each person in the efforts to conserve the environment, people's attitude regarding the link between self and nature is bad in Pakistan. Individuals are also less worried about the country's prevalent problem of climate change because of their lack of awareness and apathetic attitude toward the environment. The conclusions of this research might signal the start of a new era in which people at work are required to reconsider their connection with environment, resulting in a more sustainable society for the nation (Anon., 2017).

### **1.1 "RESEARCH OBJECTIVES"**

The goal of this study is to examine the relationship between micro-CSR development and related performance, with an emphasis on the function of pro-environmental employee behavior as a regulating element.

### **1.2 "PROBLEM STATEMENT"**

We also suggest that, considering the length of time workers spend at work, they might be key actors in decreasing an organization's ecological footprint if they participate in environmentally beneficial actions on a personal level, such as cycling to work instead of driving. Avoiding squandering company resources, etc. Furthermore, Pakistan's work force accounts for more than 72 million people out of the country's 200 million people, making it foolish to ignore its role in supporting environmental sustainability.

### **1.3 RESEARCH GAP:**

The recommended approach outlined in the current paper was put to the test in Pakistan's banking industry. It was decided to focus on the banking industry because the current state of corporate social responsibility initiatives in Pakistan is poor, and because it is one of the country's most important industries that contributes significantly to CSR activities, it was deemed appropriate. Banking is also not regarded a polluting business, which may explain why banks in Pakistan engage extensively in corporate social responsibility (CSR) initiatives, the majority of which involve community organizations like permitting many events and activities, training, and charity gifts. Numerous developing nations do not prioritize environmental conservation when allocating their CSR resources, in contrast to wealthy countries.

Policymakers will be constantly reminded of the idea that environmental sustainability can only be realized if all sections of the society (for example, industry and service) assume responsible for environmental conservation because of this study.

### **1.4 IMPORTANCE OF RESEARCH:**

The present study adds to existing information in a variety of ways; for example, previous studies in the published literature did not adequately analyze the relationship between CSR actions at the individual level, which is crucial for environmental sustainability. Additionally, this is a ground-breaking study conducted in the context of a rising country, with the purpose of stressing the individual involvement of employees in environmental preservation. Finally, the current research is relevant in addition to prior literature since it highlights the erroneous view among service sector workers that their industry is not a polluting one, and hence they are unconcerned about their contributors to environmental stability. The conclusions of this research will aid in changing the service sector's attitude toward the environment.

## **2. LITERATURE REVIEW:**

Businesses engage in CSR efforts to improve their competitiveness and the environment in order to attain sustainability. CSR, according to Carroll, is a business's economic, legal, social, and charitable involvement in which the firm maximizes its wealth by constructively reacting to the community and environment. Similarly, Bowen and Johnson said in their book "Social Responsibilities of the Businessman" that since business has an influence on society, corporate aims and values should be aligned with social vision and objectives. Using a

corporate social responsibility plan, businesses can enhance their environmental performance by reducing emissions, waste management systems, and energy usage, all of which help to reduce the negative environmental impact of their operations. Customers are increasingly demanding ecologically friendly products and services, which has made CSR (Corporate Social Responsibility) more relevant to academics and legislators alike. There have been a number of studies on corporate social responsibility; nevertheless, there is no agreement on what defines a CSR action, and as a result, there is no specific definition. In order to be successful, businesses must meet or exceed the expectations of their customers on a consistent basis. Businesses that put the needs of their customers first are more likely to prosper in today's competitive business environment than those who put their own survival first. Following through on these objectives, making decisions, and adhering to societal norms, that benefit the public is what is referred to as corporate social responsibility (CSR). Several academic studies have found that corporate social responsibility programmes improve a company's performance, and a large number of business leaders has corroborated this. With increasing popularity of the "green environment" among all stakeholders around the world, customers are being encouraged to support socially conscious businesses. Organizations can use their corporate social responsibility programmes to attract customers who share their dedication to environmental stewardship and, as a result, build up their social capital. In the same spirit, environmental stewardship is crucial for businesses, as seen by their CSR activities. It is not just a socially responsible approach; according to numerous stakeholders, it is also an appropriate commercial practice (Anon., 2017).

Since workers feel good about their employer when they know that the company is committed to environmental management and making meaningful efforts to remove environmental threats, they are more likely to engage in environmentally friendly conduct. According to the concept of norm equivalence, employees are expected to reciprocate favorably with their employer because of the company's involvement in CSR projects. The following hypothesis is offered based on the previous study and debate:

Organizations have acknowledged environmental preservation and long-term sustainability, as well as their effectiveness. Despite the fact that the idea of corporate social responsibility has been present for decades, stakeholders have recently increased their pressure on companies to act socially. Since CSR policies and procedures have an impact on both the organizational (macro-CSR) and project level, they will continue to have an impact (micro-CSR). Thoughtful consideration of the theoretical approach confirms that CSR has a positive effect on employees' environmental behavior. Workers may engage in pro-environmental and pro-community conduct because of CSR initiatives, such as social responsibility. CSR practices may also take a great deal of consideration for the needs of employees. Because of this, we expect workers to reciprocate to their businesses by generating faith in this positive conduct with their companies, which is founded on the idea of social exchange and the relationship between these two, in which individuals feel obligated to gain from other people.

According to Goyal et al., workers in the welfare system have a shared understanding of and appreciation for the importance of long-term use. Employees are motivated to act in a more environmentally friendly manner because they are aware of and share these ideals. Many people believe that an organization's climate can be affected by its commitment to environmental protection and environmentally friendly practices. This study found that workers' perceptions of environmental management activities affected their attempts to increase an organization's environmental efficiency through collective bargaining. A number of recent studies, including those by Tolppanen and Kang, Koiwanit and Filimonau, and others, have found that a company's environmental impact can be significantly reduced by fostering a culture of environmental stewardship among its employees. As a result, we believe that if workers' attitudes toward environmental preservation are adjusted, an organization's overall sustainability impact can be expected to rise significantly. A company's CSR efforts are more effective when it communicates these efforts to its employees. Micro-CSR is a change agent that encourages employees to feel good about the company, which in turn promotes long-term viability. Since individuals should be encouraged to rethink their relationship with nature, they should recognise their own role in making the world more environmentally friendly.

## 2.1 HYPOTHETICAL MODEL OF THE STUDY:

- Organizational environmental performance is related to micro-level CSR efforts.
- Employees' pro-environmental conduct has a favorable impact on the company's sustainability impact.
- Employees' pro-environmental conduct mediates the link between micro-level CSR and sustainability initiatives.

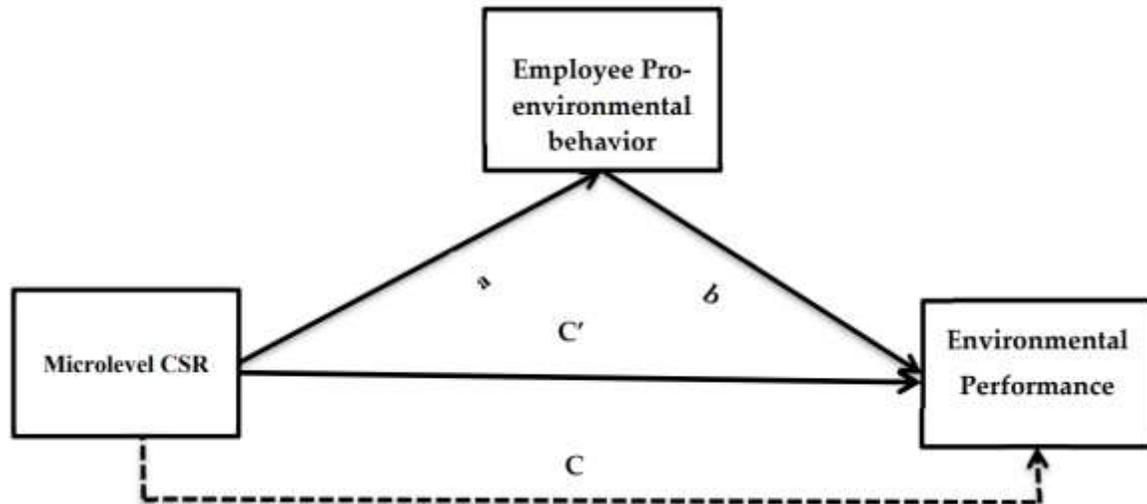


Figure 1: The correlations between the parameters are developed based on relevant literature. Proposed study model: They came up with this formula. Micro level CSR, sustainability measures, and employee pro-environmental behavior are all included in the model above. Micro level corporate social responsibility (CSR) has an impact directly on workers' environmental practices, while workers' pro-environmentary conduct has an indirect impact on sustainability.

### 3. "RESEARCH METHODOLOGY"

#### 3.1 "SAMPLE, DATA COLLECTION AND MEASUREMENTS"

The information for this study was acquired from the banking sector in Pakistan. We picked two cities in Pakistan to represent the banking industry: Lahore and Karachi. The choice of these two cities was rational for the objectives of this study as they're the two largest cities in Pakistan, with many branches of all major financial institutions; and second, they are two of the most polluted cities in Pakistan.

Not to be overlooked is that Lahore is the world's most polluted city. The banking business in Pakistan was selected for this research for two reasons. First, it is a huge and competitive market. A lack of understanding of corporate social responsibility (CSR), government lethargy, and a lack of enthusiasm among Pakistan's leading corporations all contribute to the country's slow progress on CSR concerns. Financial is one of the few businesses in Pakistan that has noticeable corporate social responsibility (CSR) activities, with banking institutions actively investing in CSR efforts. While Pakistan's banking industry participates in philanthropic CSR initiatives like education and charitable giving, corporate sustainability is not a priority for the country's banking sector. Since corporate social responsibility (CSR) may have a significant influence on a bank's environmental performance, the conclusions of this research may have a significant impact. We started collecting data after an exhaustive review of financial institutions engaging in CSR initiatives. Because of the investigation, a list of six banks was produced, including Habib Bank Limited, National Bank of Pakistan (NBP), United Bank of Lebanon (UBL), Muslim Bank of Lebanon (MBL), and MCB Bank (MCB), as well as Allied Bank Limited (ABL). This conclusion considered all three of the following factors: (1) These six financial institutions serve most Pakistan's banking customers; (2) these financial institutions are actively engaged in corporate social responsibility, each with its own sustainable development webpage; and (3) these financial institutions each have its own sustainability webpage. Following this preliminary examination, we contacted bank officials in these two locations, and the researchers then approached individuals who consented to help us collect data for the study. During the second wave of COVID-19, it was difficult for researchers to conduct in-person interviews with bank workers since most financial institutions refused to allow us to visit their staff face to face. To solve the issue, we convened a huge gathering of scientists to gather information on their behalf. As a result, each representative was given a questionnaire to complete, which was completed by a different individual each time. At each of the three sites, we delivered 1,000 questionnaires in this respect (500 for each). Following multiple visits by the researchers, 389 completed questionnaires that were suitable for data processing were acquired; consequently, the present study had a response rate of around 39%.

### 3.2 “HANDLING OF SOCIAL DESIRABILITY AND COMMON METHOD BIAS”

Many attempts were made to overcome societal acceptance. For example, the survey questions in the questionnaire were distributed at random to disrupt any predicted sequence created by the participants. We also asked the spokespersons to guarantee the respondents that the information they supplied would be kept private and would not be shared with anyone else. Because the data for this study were gathered from the same person, the problem of common procedural bias might jeopardize the research. We implemented two preventative measures to address this issue: Primarily, we aimed to convey to respondents, via the spokespersons, that their candid thoughts were crucial to the study's results and that they would freely offer their genuine remarks. Additionally, we conducted a single-factor analysis, as Harman advocated, to determine if there was a single dominant component. The demographics of people who responded to the survey are shown in Table 1.

Table 1: “Demographic profile of the Sample”

<b>GENDER</b>	<b>FREQUENCY</b>	<b>%</b>
Male	231	59.4
Female	158	40.6
<b>Age (Years)</b>		
21 – 25	67	17.2
26 – 30	82	21.1
31 – 40	164	42.2
>40	76	19.5
<b>Experience in years</b>		
1 – 3	62	15.9
4 - 6	149	38.3
7 – 10	93	23.9
>10	85	21.9

### 4. “DATA ANALYSIS”

During the data analysis stage, we first utilized SPSS software to look at the factor loadings of all items using factor test to examine if there were any issues with factor loading for survey questions, such as cross-loading or weak loadings. We rotated all of the items using SPSS's variance rotations. The first extraction of items indicated that they all had great correlation coefficients and were adequately loaded into their respective constructs, showing that factor loading was not an issue. Following that, we determined the dependability of all three variables using Cronbach's alpha values. All variables met the internal consistency requirement, with all values over the 0.7 threshold level (Table 2).

“Table 2: Factor loading and reliability results”

VARIABLE	ITEMS	LOADING <sup>b</sup> (MIN – MAX)	T – VALUE (MIN – MAX)	A <sup>c</sup>
CSR	6	0.69 -0.86	11.92 – 16.38	0.79
PRB	3	0.74 – 0.82	13.51 – 19.82	0.71
EPF	5	0.71 – 0.93	13.77 – 17.94	0.82

The data might be evaluated at a greater degree of complexity, based on the findings of the prior two experiments. Table 3 summarizes the CFA findings, which include model fit indices, correlations values, variance and standard deviation extraction (AVE), composite reliability (CR), and confirmatory factor research results. Based on the acceptable statistical statistics in Table 3, it can be concluded that our theoretical model adequately fits the data. This is true for both the absolute (RMSEA) and comparative fit indices (IFI and CFI). We determined our device's discriminant validity by calculating correlation coefficients and the square root of all variables' AVE values. In this instance, the correlation between environmental performance (EPF) and corporate social responsibility (CSR) was 0.236\*\*, showing that the prerequisites for discriminant validity were fulfilled (see Table 3). Additionally, the square root of the AVE for CSR is 0.768, showing that all of the prerequisites for discriminant validity have been satisfied (see PRB and EPF correlations in Table 3). The fact that correlations between different variables are below acceptable ranges (the highest was 0.236 \*\*) leads us to infer that multicollinearity does not exist in the dataset used in this research. This instils more confidence in us. Because all of the standard deviation (SD) values were less than one, our data had a smaller standard deviation (SD).

The correlation coefficients, average variances, and discriminant validity are shown in Table 3. (AVE)

VARIABLES	MEAN	SD	CSR	PRB	EPF
CSR	3.48	0.731	0.768		
PRB	4.11	0.492	0.218**	0.748	
EPF	3.91	0.793	0.236**	0.311**	0.793
		CR	0.79	0.73	0.83
		AVE	0.59	0.56	0.63

“(χ<sup>2</sup>/df = 3.18, CFI = 0.941, GFI = 0.937, IFI = 0.928 and RMSEA = 0.059) \*\*\* \*\* model fit indices for confirmatory factor analysis (CFA)”.

Finally, we showed the findings of composite reliability in Table 3, each variable's AVE value indicates whether or not the convergent validity conditions have been met; if the AVE value of a variable is greater than 0.5, the conditions have been met. We investigated the current research hypotheses using a structural equation modelling (SEM) method in AMOS that used multivariate regression, which is a covariance-based SEM approach. Throughout this approach, we ran the structural model twice, the first time analyzing simply the direct findings without the use of a mediator and the second time with the use of a mediator. As a result of this, it has been statistically shown that H1 and H2 are acceptable. According to the findings of the direct fixed effects model given in the top span of Table 4, CSR positively predicts employee pro-environmental behavior and sustainability activities. However, as demonstrated in the bottom span of Table 4, the influence of CSR on sustainability impact is more significant than employee pro-environmental behavior. Finally, we reran the structural model, this time including a mediator of pro-environmental behavior among employees. To do this, we employed AMOS's bootstrapping option in conjunction with a large bootstrapping sample of 2000 persons. The bottom part of Table 4 presents the data, which suggest that

environmental behavior positively mediates the relationship between micro-CSR and environmental performance (the beta was lowered from 0.238 to 0.116 but remained significant). According to Baron and Kenny's criteria, the beta value between the predictor variable and the dependent variable is decreased but still significant when a mediator is included in the model. This shows that the mediator plays a role in mediating the relationship between the independent and dependent variables. As a consequence, the research found that pro-environmental behavior among workers helps moderate the association between corporate social responsibility and environmental performance. As a result, we argue that micro-corporate social responsibility initiatives have a direct and indirect effect on a company's environmental efficiency through environmental behavior. As a result, hypothesis H3 of the present investigation is accepted as a conclusion. In light of the empirical results, the three hypotheses tested in this inquiry (H1, H2, and H3) are all accepted as valid.

Table 4: Hypothesis Testing

Path	Beta Value	SE	LLCI	ULCI	Decision
<b>Model 1: Direct effects</b>					
CSR → PRB	0.211 **	0.034	0.239	0.559	Accepted
CSR → EPF	0.238 **	0.053	0.196	0.368	Accepted
( $\chi^2/df = 2.84$ ; RMSEA = 0.53; IFI = 0.946; CFI = 0.951; GFI = 0.49) *** *** model fit indices for direct effect model, ** beta value significant,					
<b>Model 2: Indirect effect (mediation model)</b>					
CSR → PRB → EPF	0.116**	0.0192	0.098	0.136	Accepted
( $\chi^2/df = 2.53$ RMSEA = 0.047 IFI = 0.958 CFI = 0.961 GFI = 0.957) *** *** Model fit indices for mediated (three factor) model; ** Beta value significant					

## 5. DISCUSSION:

During the preceding two decades, there has been an increase in interest in corporate social responsibility among researchers and specialists. According to Hameed et al., workers' impressions of their employer's corporate social responsibility (CSR) activities may have a more immediate and effective influence on the attitudes of environmentally sensitive employees. The current study evaluated the conceptual approach used in Pakistan's banking sector in order to accomplish this, and it discovered that micro-corporate social responsibility is positively related to a bank's environmental performance, and that pro-environmental behavior among employees moderates this connection, in response to a dearth of previous research in the field.

Despite the fact that there is a relationship between organizational environmental protection and social efficiency, the present research lacks significant data, especially in developing markets. Our findings add to the body of existing research by demonstrating that employees' perceptions of their organization's involvement in CSR initiatives related to the environment have a positive impact on their environmental practices. We believe that this is the first time that this has been demonstrated. Companies that adopt socially conscious policies as a result produce an environment that are customized to relevant character and moral levels, resulting in pro-environmental behaviors; these findings are consistent with previous research. Because of this revelation, this study examines the link between corporate environmental protection and social efficiency (Spiekermann, 2018)

When employees recognize that their organization is concerned about the preservation of nature, they become self-motivated to engage in pro-environmental conduct in support of a sustainable society. People are motivated to adopt personal acts that will aid in the reduction of environmental degradation because of a company's CSR programmes, which urge employees to reassess their attitudes toward themselves and the environment. Consequently, sustainability may be regarded the "new normal" when it comes to adjusting one's attitude toward nature and the environment. Employees' environmental awareness can be considerably increased because of well-planned CSR efforts. Many businesses continue to prioritize improving their environmental performance because of the growing number of sustainability concerns from customers and communities. Additionally, our findings demonstrate that

prosocial behavior among an organization's employees is a vital component of accomplishing environmental sustainability goals. It is possible to effectively address the broad problem of environmental deterioration if workers at all levels, regardless of industry, are committed to protecting the environment.

While significant attention has been paid to the adoption of new technology, the creation of new products, and the monitoring of performance indicators, employee knowledge of their role in mitigating the organization's environmental impact is expanding. Employees are critical to environmental preservation, and the micro level CSR practices of an enterprise have been shown to influence their pro-environmental behavior. In fact, other experts have reached similar conclusions in the recently published literature.

### 5.1 "IMPLICATIONS"

The results of this research have significant implications for both theory and practice. To begin, they add to the present literature on CSR by establishing micro foundations for limiting environmental effect, while the majority of earlier research has approached this subject by establishing macro-level connections between CSR and environmental management. Similarly, the present study adds to the body of knowledge in the context of a rising country such as Pakistan, where climate change is a key problem that requires rapid response at all levels. Finally, the conceptual importance of this study is critical since it adds to the existing body of knowledge by include employee pro-environmental behavior as a mediator between micro level CSR and sustainability practices(McBarnet, 2006).

Our findings have some intriguing implications for practice. The current study's preliminary findings imply that CSR has a crucial role in enhancing environmental performance. Employee opinions of the company's socially responsible image, for example, have a substantial influence on workers' active participation in environmental protection initiatives. As a result, businesses that want to promote sustainable ethics on an individual level may gain from CSR initiatives. Given that the current research examined employee attitudes, it is important to note that companies must communicate with their employees to ensure them understand how the firm is actively engaged in environmental preservation. Therefore, organizations may be able to positively influence their employees' views about the environment in this way. However, in Pakistan, such an environmental mindset is almost non-existent, which is concerning for a nation currently experiencing significant climate change. It is critical for policymakers to utilize the current study's interventions to engage the workforce in increasing environmental sustainability in order to ensure a better and more sustainable future. By addressing environmental accountability at a higher level, policymakers may boost CSR programs. To remedy this, the notion of CSR disclosure may be improved in terms of management and execution (Masters, 2006).

While corporate social responsibility expenditure has risen over time, and industrialized countries have made significant efforts to invest CSR money in environmental initiatives, the situation is unique in poor countries, where CSR monies are spent on social rather than environmental activities. Environmental management is a significant issue for developing nations. According to our findings, businesses should be encouraged to engage in environmental improvement as part of their social duty. One way to improve the current situation is for the Pakistani government to take effective measures (in the form of clear public policy) to convince businesses that climate change is a serious issue that must be addressed immediately, and that business owners should take every possible step to mitigate environmental risks caused by their processes(Berghoff, 2018).

Furthermore, outlets for raising awareness of different environmental challenges and strategies to help prevent environmental deterioration should be available. The outcomes of this research may be used as a baseline for evaluating corporate social responsibility programs. CSR allows businesses to invest in and enhance the environment.

## 5.2 RECOMMENDATIONS:

Education and training should be focused on establishing awareness of the environment rather than influencing workers' attitudes towards the environment. Furthermore, focusing on both the collective and individual levels may be more beneficial. While training may come at a higher expense, it will provide superior outcomes in the long term, more than compensating for the higher cost. Similarly, the organization's monetary and nonmonetary awards should be inclusive and focused on environmental problems, motivating more workers than the already motivated minority. Employees should recognize that environmental stewardship is vital for their company and management if it is included in the core management philosophy.

## “CONCLUSION”

To summarize, there is no option for contemporary organizations to dismiss the significance of sustainability since it has become a major issue for everyone. Because the majority of developing countries are suffering severe climate change because of insufficient environmental management methods, this topic is particularly essential within the framework of developing countries. Pakistan, despite its status as a developing country, is not immune to the effects of climate change. For the last two decades, the nation has been subjected to terrible climatic circumstances, and it is projected that this scenario of harsh climatic conditions would continue in the future unless immediate action is made to solve the problem. In this way, the country should profit from the Western world's experience, notably that of the European Union and other industrialised nations, which have made great efforts to conserve the environment at all levels. Collaboration between management and workers on personal and environmental concerns is also encouraged in order to slow the pace of environmental degradation in the nation. It is critical to assess the human impact on a company's environmental performance, since social responsibility, especially environmental accountability, is gaining traction. Given that individuals spend a large portion of their lives at work, it is critical for them to recognize that their actions may have a substantial influence on the environmental impact of the organization. According to our study, companies that include sustainability or corporate social responsibility processes into core business operations such as organizational behavior and human resource management increase the chance of successful environmental change. To conclude, the time has come to address environmental sustainability by proactively including an organization's employees, since this is one of the most practical strategies for attaining a more sustainable future.

## “LIMITATIONS AND FUTURE RESEARCH DIRECTIONS”

The current research contains many flaws that must be addressed. To begin, although utilizing time-lagged data reduces the likelihood of common method variance, it does not entirely exclude the possibility of making certain causal generalizations. Therefore, future research should use continuous data to further establish causation. Second, the data for this study were gathered in Pakistan, a country where the concept of corporate social responsibility (CSR), and particularly its impact on climate change mitigation, is still in its infancy; extrapolating the findings from Pakistan to other countries may be risky, as the phenomenon of CSR is viewed differently across cultures. Future research in other impoverished countries may help us acquire a deeper understanding of the nature of this connection. Finally, other mediators may be explored; for instance, an ethical workplace culture may influence workers' views toward pro-environmental efforts (e.g., accountability, ethical results, and commitments). As such, future study should focus on these characteristics as possible mediators in the relationship between corporate social responsibility and environmental performance.

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